



**We report that**

The financial statements are for the consolidation of the following projects:

- 1) Foreign Contribution A/c
- 2) General account
- 3) Care Micro projects
- 4) Infosys Foundation
- 5) APPI
- 6) Arghyam

Subject to our observations and from the information and explanations furnished to us during the course of our audit and to the best of our knowledge and belief the consolidated Balance Sheet as at March 31, 2023 and Consolidated Income & Expenditure Account for the year then ended, exhibits a true and fair view of its affairs as on 31<sup>st</sup> March 2023.

**For Mandhata & Associates**

**Chartered Accountants**

**V Radha**

**Proprietor**

**M.No.110453**

**FIRM REGN No. 14052 S**

Date: 20/09/2023

Place : Kakinada

UDIN : 23110453BGTGM 29907





**INDEPENDENT AUDITOR'S REPORT**

We have audited the financial statements VISAKHA JILLA NAVA NIRMANA SAMITHI, which comprise the consolidated Income and Expenditure account for the year ending March 31, 2023 and the Consolidated Balance Sheet as on that date, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements of the entity are prepared, in all material aspects, in accordance with applicable Laws.

**Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation of the financial statements in accordance with applicable Law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

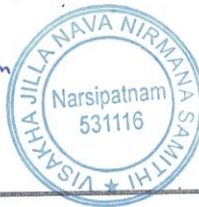
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116,VISAKHAPATNAM DT  
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2023**

LIABILITIES	Rs. Ps.	Rs. Ps.	ASSETS	Rs. Ps.	Rs. Ps.
<b>CAPITAL FUND A/c B/F</b>		4415455.00	Fixed Assets as per schedule		2011604.00
Balance of Grant B/F	1073006.00				
ADD: Excess Of Income Over Expenditure	54625476.00	55698482.00	<b>Deposits:</b>		
Excess Of Income Over Expenditure	1180304.00		Telephone Deposit		1350.00
LESS: Excess Of Expenditure over Income	217065.00	963239.00	FDR- Swiss aid Agril.		1381.00
			FDR'S At Union Bank		47976827.00
<b>Advances / Bills payable</b>			Project Advance (PF)		2500.00
A V Raghuram	523013.00	712013.00	<b>TDS A/c</b>		
A Siva Kumar	189000.00		TDS 2014-15		49461.00
		17904.00	TDS 2021-22		32365.00
Meeting Expsnses Bills B/F (AGS)			TDS 2022-23		162375.00
Union Bank Loan			Income Tax Recievable (FY2015-16)		50386.00
Loan ON FDR NO 038317030000013	325000.00		<b>Closing Balance</b>		
Loan ON FDR NO 038317030000014	325000.00		Cash on Hand	147.00	
	650000.00	469574.00	Cash at Bank	11988271.00	11988418.00
Loan repaid	180426.00				
		<b>62276667.00</b>	<b>Grand Total</b>		<b>62276667.00</b>

*A.V. Raghuram*  
(A.V. RAGHU RAM)  
SECRETARY



For Mandhata & Associates  
Chartered Accountants  
*V Radha*  
V Radha  
Partner  
M No : 110453  
FIRM REGN ..NO.014052S



20/09/2023

UDIN: 23110453BG TG M Z 9907

**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116,VISAKHAPATNAM DT**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

EXPENDITURE	Rs. Ps.	Rs. Ps.	INCOME	Rs. Ps.	Rs. Ps.
<b>PROJECT PROGRAMME EXPENCES</b>			<b>Local Grants:</b>		
Project Development Expenses	222710.00		Grant Received from I T D S	240000.00	
Construction of <b>GFWSS/School Sanitation</b> Pro	20917121.00		Grant Received from APPI, Bangalore	17733000.00	
Covid19 Relief Expenses	137203.00		Grant from Infosys Foundation, Bangalore	66666000.00	84639000.00
Website	238222.00				
Trainings, Capacity Building & Riview Meatins	249599.00		<b>Other Receipts:</b>		
Travelling & Conveyances	714452.00		Other Receipts		42651.00
Water testing Kit	9986.00	22489293.00			
Salaries / Working Allowance	8295708.00		<b>Bank Interest</b>		148590.00
Vehicle Maintenance	295382.00				
Audit Fees	47200.00		<b>FDR Interest</b>		1623747.00
Welfare fund /PF Contribution	62982.00	8701272.00			
<b>ADMINISTRATION &amp; MAINTENANCE</b>			<b>Interest on IT Refund</b>		1602.00
Stationary & Printing	20742.00				
Postage & Communications	15533.00				
Rents / Rates / Taxes	357906.00				
Electricity	31458.00				
Office Running Cost	21930.00				
Computers Maintenance	63848.00				
Bank Charges	7845.00	519262.00			
Interest Paid on Loans		24574.00			
Written of Grant (Nalco)		793.00			
Depreciation		311985.00			
Excess of Income Over Expenditure		54408411.00			
<b>Total</b>		<b>86455590.00</b>			<b>86455590.00</b>

*A.V. Raghu Ram*  
 (A.V. RAGHU RAM)  
 SECRETARY



For Mandhata & Associates  
 Chartered Accountants  
*V Radha*  
 Partner  
 M No : 110453  
 FIRM REGN ..NO.0140525



20/09/2023

VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116,VISAKHAPATNAM DT

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

RECEIPTS	Rs. Ps.	Rs. Ps.	PAYMENTS	Rs. Ps.	Rs. Ps.
<b>OPENING BALANCE:</b>			<b>PROJECT PROGRAMME EXPENSES</b>		
Cash on Hand	29.00		Project Development Expenses	222710.00	
Cash at Bank	1019350.00		Construction of GFWSS Programme	20917121.00	
FDR's at Andhra Bank	4625000.00	5644379.00	Covid19 Vaccination Programme	137203.00	
			Website	238222.00	
			Trainings, Capacity Building & Riview Meetings	249599.00	
<b>Local Grants:</b>			Travelling & Conveyances	714452.00	
Grant Received from I T D S	240000.00		Water testing Kit	9986.00	22489293.00
Grant Received from APPI, Bengalore	17733000.00		Salaries / Working Allowance	8295708.00	
Grant from Infosys Foundation, Bengalore	66666000.00	84639000.00	Vehicle Maintenance	295382.00	
			Audit Fees	47200.00	
			Welfare fund /PF Contribution	62982.00	8701272.00
<b>Other Receipts:</b>			<b>ADMINISTRATION &amp; MAINTANANCE</b>		
Other Receipts:	42651.00		Stationary & Printing	20742.00	
IT Refund 2020-21	21478.00		Postage & Communications	15533.00	
Interest on IT Refund	1602.00	65731.00	Rents / Rates / Taxes	357906.00	
			Electricity	31458.00	
Bank Interest	148590.00		Office Running Cost	21930.00	
FDR Interest	492827.00	641417.00	Computers Maintanance	63848.00	
			Bank Charges	7845.00	519262.00
<b>Advances</b>			TDS Paid to 2022-2023		49282.00
A V Raghuram	475000.00		Interest paid On UBI Loans		24574.00
A Siva Kumar	150000.00	625000.00	Union Bank Loan Repaid		180426.00
<b>Loans: UNION Bank</b>			<b>ASSETS</b>		
Loan ON FDR NO 038317030000013	325000.00		Laptaps(5)	250000.00	
Loan ON FDR NO 038317030000014	325000.00	650000.00	TATA YODHA	1104000.00	1354000.00
			<b>CLOSING BALANCE</b>		
			Cash on Hand	147.00	
			Cash at Bank	11988271.00	11988418.00
			FDR's at Andhra Bank		46959000.00
<b>Total</b>		<b>92265527.00</b>	<b>Total</b>		<b>92265527.00</b>

A. V. Raghuram  
(A.V. RAGHU RAM)  
SECRETARY



For Mandhata & Associates  
Chartered Accountants  
V Radha  
Partner  
M No : 110453  
FIRM REGN .NO.014052S



20/09/2023