



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, 2024 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.





MANDHATA & ASSOCIATES
CHARTERED ACCOUNTANTS

We report that

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

- 1) Foreign Contribution A/c
- 2) General account
- 3) Infosys Foundation
- 4) APPI
- 5) 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, 2024 and Consolidated Income & Expenditure Account for the year then ended, exhibits a true and fair view of its affairs as on 31st March 2024.

For Mandhata & Associates
Chartered Accountants

V Radha

Proprietor

M.No.110453

FIRM REGN No. 14052 S

Date: **27-09-2024**

Place : Kakinada

UDIN : **24110453BKDAAQ8223**



**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 01.04.2023 TO 31.03.2024**

RECEIPTS	Rs. Ps.	Rs. Ps.	PAYMENTS	Rs. Ps.	Rs. Ps.
OPENING BALANCE:			PROJECT PROGRAMME EXPENSES		
Cash on Hand	147.00		Construction of GFWSS Programme	21196187.00	
Cash at Bank	11988271.00	11988418.00	Trainings,Capacity Building & Review Meetings	480359.00	
FDR's at Union Bank		4625000.00	Water testing Kits & Security Repairs	38836.00	
Local Grants:			Salaries / Working Allowance	12009608.00	
Grant from Infosys Foundation, Bengalore		33334000.00	Travelling & Conveyances	1235855.00	
Contributions / Donations			Vehicle Maintenance	296421.00	
Donations		552800.00	Community center Repairs	25000.00	
Other Receipts:			Welfare fund /PF Contribution	57184.00	
IT Refund 2021-22	32365.00		Audit Fees	59000.00	35398450.00
Interest on IT Refund	1935.00		ADMINISTRATION & MAINTANANCE		
Bank Interest	277431.00		Stationary & Printing	24394.00	
FDR Interest	1351447.00		Postage & Communications	125593.00	
Sale of Two Wheeler	63000.00	1726178.00	Rents / Rates / Taxes	429732.00	
FDR's Matured		32571565.00	Electricity	66424.00	
Advances			Office Running Cost	1448.00	
PF Bank Account		2500.00	Computers Maintenance	28105.00	
			Bank Charges	5434.00	
			Interest paid On UBI Loans	3644.00	
			Board meeting	82500.00	767274.00
			FDR's Loans Paid		469574.00
			ASSETS		
			LCD Projecter with Amplifier	80590.00	
			Autolevel survey Equipment	33341.00	113931.00
			Advances		
			Advance for Vendors	206000.00	
			Staff Advance	65901.00	271901.00
			TDS Paid to 2023-2024		26598.00
			CLOSING BALANCE		
			Cash on Hand	0.00	
			Cash at Bank	43127733.00	43127733.00
			FDR's at Union Bank		4625000.00
Total		84800461.00	Total		84800461.00

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



For Mandhata & Associates
Chartered Accountants

V Radha
V Radha
Partner

M No : 110453

FIRM REGN ..NO.014052S

Date: 27-09-2024

**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 01.04.2023 TO 31.03.2024**

EXPENDITURE	Rs. Ps.	Rs. Ps.	INCOME	Rs. Ps.	Rs. Ps.
PROJECT PROGRAMME EXPENSES			Local Grants:		
Construction of GFWSS Programme	21266576.00		Grant from Infosys Foundation, Bangalore		33334000.00
Trainings,Capacity Building & Review Meetings	480359.00		Contributions / Donations		
Water testing Kits & Security Repairs	38836.00		Donations		552800.00
Salaries / Working Allowance	12009608.00		Other Receipts:		
Travelling & Conveyances	1235855.00		Interest on IT Refund	1935.00	
Vehicle Maintenance	296421.00		Bank Interest	277431.00	
Community center Repairs	25000.00		FDR Interest	1475314.00	1754680.00
Welfare fund /PF Contribution	57184.00				
Audit Fees	59000.00	35468839.00			
ADMINISTRATION & MAINTANANCE			Profit on sale of Two Wheeler		23353.00
Stationary & Printing	24394.00		Excess of Expenditure over Income		868252.00
Postage & Communications	125593.00				
Rents / Rates / Taxes	429732.00				
Electricity	66424.00				
Office Running Cost	1448.00				
Computers Maintenance	28105.00				
Bank Charges	5434.00				
Interest paid On UBI Loans	3644.00				
Board meeting	82500.00	767274.00			
Depreciation		296972.00			
Total		36533085.00			36533085.00

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



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

Date: 27/09/2024

**VISAKHA JILLA NAVA NIRMANA SAMITHI, RADHA KRISHNA MISSION, 1st LANE, SARADA NAGAR, NARSIPATNAM-531116,VISAKHAPATNAM DT
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2024**

LIABILITIES	Rs. Ps.	Rs. Ps.	ASSETS	Rs. Ps.	Rs. Ps.
CAPITAL FUND A/c B/F		4415455.00	Fixed Assets asper schedule		1788916.00
Balance of Grant B/F	-55698482.00		Deposits:		
Less: Excess Of Expenditure Over Income	1356831.00	54341651.00	Telephone Deposit	1350.00	
Excess Of Income Over Expenditure	963235.00		FDR- Swiss aid Agril.	1381.00	2731.00
ADD: Excess Of Income Over Expenditure	513730.00		Fixed Deposits		
	1476965.00		FDR'S At Union Bank		15402940.00
LESS: Excess Of Expenditure over Income	25151.00	1451814.00	Advances		
Advances			Advances for vendors	206000.00	
A V Raghuram	473013.00		Staff Advances	15901.00	221901.00
A Siva Kumar	189000.00	662013.00	TDS A/c		
Bills Payable			TDS 2014-15	49461.00	
Roopak Plastics pvt ltd	70109		TDS 2022-23	162371.00	
TCS - Roopak Plastics Pvt ltd	280		TDS 2023-24	152787.00	364619.00
Meeting Expnsses Bills B/F (AGS)	17904	88293.00	Income Tax Recievable (FY2015-16)		50386.00
Union Bank Loan			Closing Balance		
			Cash on Hand	0.00	
			Cash at Bank	43127733.00	43127733.00
		60959226.00	Grand Total		60959226.00

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



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

Date: 27/09/2024

UDIN: 24110453 BK DAAQ 8223