



SMARK & ASSOCIATES

CHARTERED ACCOUNTANTS

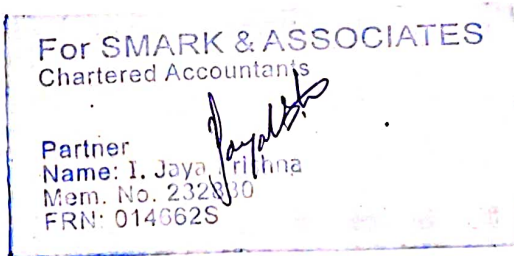
UDIN:24232830BJZXQU5902

AUDITOR'S REPORT

I Jaya Krishna Indupuri, Partner of Smark and Associates, Chartered Accountants. I have audited the attached Balance sheet of GIRIJANA VIKAS SWATCHANDA SEVA SAMSTHA, Regd No.875/2001, G.K.Veedhi Village & Mandal – 531 133, Alluri Seetha Ramaraju District in Andhra Pradesh for the year ending of 31st March 2024, also the Income & Expenditure account and Receipt & Payments account for the year ended on that date, annexed thereto and report as:

1. I have obtained all the information and explanations which to the best of my knowledge were necessary for the purpose of my audit.
2. In my opinion, proper books of account as required by the law have been kept by this society, so far as appears from my examination of the Books.
3. The Balance sheet, Income Expenditure account and Receipts & Payments account dealt with by this report are in agreement with the books of account.
4. In my opinion and to the best of my information and according to the explanations given to me the accounts give true and fair view.
 - a) In the case of Balance sheet of the state of affairs of the society as at 31st March 2024.
 - b) In the case of Income & Expenditure account of the deficit of the society for the year ended on that date; and
 - c) In the case of the Receipts & Payments account of the society during the year ended on that date.

Date: 17-09-2024



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Branches :

- Hyderabad
- Gurugram
- S.Kota
- Rajam
- Atchutapuram

Girijana Vikas Swatchanda Seva Samstha

(Regd No.875/2001)

G.K.Veedhi - 531 133, ASR District, Andhra Pradesh, India.

Consolidated Receipts & Payments statement from 01.04.2023 to 31.03.2024

Head of Account	RECEIPTS					PAYMENTS						
	Azim Premiji Foundation	NABARD Rural hoorts construction	General	West Godavari wing	Foreign Funds	Total Amount	Azim Premiji Foundation	NABARD Rural hoorts construction	General	West Godavari wing	Foreign Funds	Total Amount
To Opening Balances:												
Cash on Hand, Gen 1371.27 + DST 168.73 + FPOs 240 + ZBNF 150	42		2,216	235	25	2,518						
Cash at Bank 639.86 + DST 1085.95 + FPOs 1110 + ZBNF 5555.20	7,99,903	82,532	7,714	3,797	-	8,93,946						
Grants From:												
Girijana Cooperative Corporation, Vizag, Gov't of AP for Organic certification.			10,00,000			10,00,000			9,98,000			9,98,000
NABARD-APRO, Hyderabad for Rural haat - Construction at Chintapalli V & M, Alluri Seetha Ramaraju District, A.P		15,00,000				15,00,000						
NABARD-APRO for Rural haat - Admin			45,000			45,000			45,000			45,000
Contribution from Chintapalli Gram Panchayath for Rural haat construction.		3,00,001				3,00,001						
NABARD-APRO, Hyderabad for Rural haat - Construction at Kothakota in Visakhia Dt.								20,000				20,000
Contribution from Kothakota Gram Panchayath.		2,09,000				2,09,000						
Grants from Azim premiji foundation for Natural Farming etc.	27,07,000					27,07,000	27,63,067					27,63,067
Bank charges												
Loans										59		315
Interest on SB A/c							17,900					17,900
Loans & Advances (ASSET)	43,388	858	588	114		44,928	1,47,460	20,68,000				22,15,460
Closing Balances:												
Cash on Hand							42		2,216	235	25	2,518
Cash on Bank							6,21,864	4,135	10,282	3,852	-	6,40,133
Total	35,50,333	20,92,391	10,55,498	4,146	25	67,02,393	35,50,333	20,92,391	10,55,498	4,146	25	67,02,393

FOR SMARK & ASSOCIATES
Chartered Accountants

Partner
Name: I. Jaya Prithina
Mem. No. 232/130
FRN: 014062S

Girijana Vikas Swatchanda Seva Samstha
(Regd No.875/2001)
G.K.Veedhi - 531 133, Visakhapatnam District, Andhra Pradesh, India.
Consolidated Balance sheet as on 31.03.2024

Head of Account	Liabilities					Assets						
	Azim Premji Foundation	NABARD Rural haats construction	General	West Godavari wing	Foreign funds	Total Amount	Azim Premji Foundation	NABARD Rural haats construction	General	West Godavari wing	Foreign funds	Total Amount
Capital fund:	5,91,943	(29,179)	(4,04,952)	(1,01,913)	25	55,924	-	-	-	-	-	-
Assets	-	-	-	-	-	-	1,65,683	-	8,32,621	-	-	9,98,304
Receivable from PO, RVM, (SSA), AP Gov't.	-	-	-	-	-	-	-	-	59,72,293	-	-	59,72,293
Loans from Members	-	-	55,84,358	1,06,000	-	56,90,358	-	-	-	-	-	-
Loans / Advances	-	-	-	-	-	-	(5,476)	(1,714)	2,53,500	-	-	2,46,310
Loans (Liability)	-	-	18,82,506	-	-	18,82,506	4,134	-	-	-	-	4,134
Audit Fee Payable	25,000	-	-	-	-	25,000	-	-	-	-	-	-
Salaries Payable	1,69,304	-	-	-	-	1,69,304	-	-	-	-	-	-
Expenses Payable	-	31,600	-	-	-	31,600	-	-	-	-	-	-
Corpus fund	-	-	9,000	-	-	9,000	-	-	-	-	-	-
Excess of Expenditure over Income	-	-	-	-	-	-	4,21,195	-	1,55,810	-	-	5,77,005
Excess of Income Over Expenditure	-	3,61,113	-	55	-	3,61,168	-	-	-	-	-	-
Less : Transferred to Capital A/c	-	(3,61,113)	-	(55)	-	(3,61,168)	(4,21,195)	-	(1,55,810)	-	-	(5,77,005)
Cash on hand	-	-	-	-	-	-	42	-	2,216	235	-	2,518
Cash at Bank	-	-	-	-	-	-	6,21,864	4,135	10,282	3,852	25	6,40,133
Total	7,86,247	2,421	70,70,912	4,087	25	78,63,692	7,86,247	2,421	70,70,912	4,087	25	78,63,692

FOR SMARK & ASSOCIATES
Chartered Accountants

Partner
Name: I. Jayu Krishna
Mem. No. 2328330
FRN: 0146625

Girijana Vikas Swatchanda Seva Samstha

(Regd No.875/2001)

G.K.Veedhi - 531 133, ASR District, Andhra Pradesh, India.

Consolidated Income & Expenditure account for the year ending 31-03-2024

Head of Account	Expenditure						Income					
	Azim Premji Foundation	NABARD Rural haats construction	General	West Godavari wing	Foreign funds	Total Amount	Azim Premji Foundation	NABARD Rural haats construction	General	West Godavari wing	Foreign funds	Total Amount
Grants from:												
Girijana Cooperative Corporation, Vizag, Gov't of AP for Organic certification.			9,98,000			9,98,000			10,00,000			10,00,000
NABARD-APRO for Rural haat - Admin			45,000			45,000			45,000			45,000
Contribution from Chintapalli Gram Panchayath for Rural haat construction.		5,09,001				5,09,001		3,00,001				3,00,001
NABARD-APRO, Hyderabad for Rural haat - Construction at Kothakota in Visakha Dt.		11,39,489				11,39,489		15,00,000				15,00,000
Contribution from Kothakota Gram Panchayath.								2,09,000				2,09,000
Natural Farming (APF)	31,31,354					31,31,354	27,07,000					27,07,000
Bank charges	916	256		59		1,231						-
Interest on SB A/c							43,388		568	114		44,928
Depreciation.	39,313		1,58,378			1,97,691						
Excess of Income over Expenditure		3,61,113		55		3,61,168						
Excess of Expenditure over Income							4,21,195	1,55,810				5,77,005
Total	31,71,583	20,09,859	12,01,378	114	-	63,82,934	31,71,583	20,09,859	12,01,378	114	-	63,82,934

FOR SMARK & ASSOCIATES
Chartered Accountants

Partner
Name: I. Jayalalitha
Mem. No. 232830
FRN: 014662S



GIRIJANA VIKAS CONSOLIDATED
NARSIPATNAM

Balance Sheet

1-Apr-23 to 31-Mar-24

Liabilities	as at 31-Mar-24	Assets	as at 31-Mar-24
Capital Account	64,923.96	Fixed Assets	9,98,303.39
CORPUS FUND	9,000.00	DST Assets	7,59,272.61
Capital Fund	(-)1,31,091.58	Foreign Funds Assets	59,862.46
CAPITAL FUND A/c	<u>1,87,015.54</u>	General Assets	13,485.50
Loans (Liability)	75,68,730.00	3PHCs Laptop	18,432.00
AS Prasad Rao	37,500.00	Chairs A/c	5,734.66
Gramabyudaya	10,000.00	Desktop -Pedavalasa	14,996.48
Loans From Members	55,84,358.00	Desktops-3PHCs	29,992.45
M Narsimha Murthy	38,000.00	Iron Safe Almera	7,714.94
Other Loans	17,97,006.00	LAPTOP	23,040.00
Veeraswamy A/c	(-)4,134.00	Office Chair	5,220.00
VVKBN Murthy	<u>1,06,000.00</u>	Office Table	13,752.00
Current Liabilities	2,25,904.00	S Type Chairs	4,680.00
Provisions	25,000.00	Tally Prime	36,540.00
Expenses Payable A/c	31,600.00	Printer	<u>6,824.49</u>
Salaries Payable A/c	<u>1,69,304.00</u>	Current Assets	68,61,254.57
Suspense A/c		Closing Stock	
		Loans & Advances (Asset)	2,46,310.90
		Cash-in-Hand	2,518.00
		Bank Accounts	6,40,132.67
		PO, RVM, SSA, AP Gov't	<u>59,72,293.00</u>
		Excess of expenditure over income	
		Opening Balance	
		Current Period	2,15,836.44
		Less: Transferred	<u>(-)2,15,836.44</u>
Total	78,59,557.96	Total	78,59,557.96

GIRIJANA VIKAS CONSOLIDATED
NARSIPATNAM

Income and Expenditure Statement

1-Apr-23 to 31-Mar-24

Particulars	1-Apr-23 to 31-Mar-24	Particulars	1-Apr-23 to 31-Mar-24
Indirect Expenses	60,21,765.53	Indirect Incomes	58,05,929.09
Depreciation	39,312.70	<i>Azim Premji Foundation</i>	27,07,000.00
Kothakota Rural HAAT-Expenses	6,94,464.00	<i>GCC-Visakhapatnam</i>	10,00,000.00
Office Administration Cost	2,35,913.00	<i>Panchayath-Chintapalli</i>	3,00,001.00
Program Activity Expenses	11,84,051.00	<i>Panchayath-Kothakota</i>	2,09,000.00
Rural HAAT-Chintapalli	9,54,026.00	<i>NABARD</i>	15,45,000.00
Travel & Related Exp	1,31,225.00	<i>Interest on SB A/c</i>	<u>44,928.09</u>
<i>Accountant/admin Asst Salary</i>	2,09,220.00		
<i>Accountant/adm Asst Travel</i>	19,690.00	Excess of expenditure over income	2,15,836.44
<i>Audit Fee A/c</i>	55,000.00		
<i>Crop Manager/trainer Travel A/c</i>	39,370.00		
<i>Crop/ Trainer Salary A/c</i>	3,13,066.00		
<i>GPLC Salary A/c</i>	2,81,712.00		
<i>GPLC Travel A/c</i>	78,740.00		
<i>Honararium A/c</i>	1,78,775.00		
<i>PC Salary A/c</i>	3,45,828.00		
<i>PC Travel A/c</i>	39,370.00		
<i>Rural HAAT Adm Expenses</i>	45,000.00		
<i>Salaries A/c</i>	9,98,000.00		
<i>Staff Welfare</i>	19,394.00		
<i>Bank Charges</i>	1,172.00		
<i>Bank Charges A/c</i>	59.00		
<i>Depreciation@10%</i>	43,944.25		
<i>Depreciation@20%</i>	<u>1,41,566.28</u>		
Total	60,21,765.53	Total	60,21,765.53

Girijana Vikas General

Narsipatnam

Balance Sheet

1-Apr-23 to 31-Mar-24

Liabilities	as at 31-Mar-24	Assets	as at 31-Mar-24
Loans (Liability)	74,66,864.00	Capital Account	3,95,927.76
AS Prasad Rao	37,500.00	CAPITAL FUND A/c	4,04,927.76
Gramabyudaya	10,000.00	CORPUS FUND	<u>(-)9,000.00</u>
Loans From Members	55,84,358.00	Fixed Assets	8,32,620.57
M Narsimha Murthy	38,000.00	DST Assets	7,59,272.61
Other Loans	<u>17,97,006.00</u>	Forign Funds Assets	59,862.46
Current Liabilities		General Assets	<u>13,485.50</u>
		Current Assets	62,38,315.67
		Closing Stock	
		Loans & Advances (Asset)	2,53,500.00
		Cash-in-Hand	2,241.00
		Bank Accounts	10,281.67
		PO, RVM, SSA, AP Gov't	<u>59,72,293.00</u>
		Excess of expenditure over income	
		Opening Balance	
		Current Period	1,55,809.74
		Less: Transferred	<u>(-)1,55,809.74</u>
Total	74,66,864.00	Total	74,66,864.00

Girijana Vikas General

Narsipatnam

Income and Expenditure Statement

1-Apr-23 to 31-Mar-24

Particulars	1-Apr-23 to 31-Mar-24	Particulars	1-Apr-23 to 31-Mar-24
Indirect Expenses	12,01,377.83	Indirect Incomes	10,45,568.09
Salaries A/c	9,98,000.00	GCC-Visakhapatnam	10,00,000.00
Depreciation@10%	39,821.85	Interest on SB A/c	568.09
Depreciation@20%	1,18,555.98	NABARD	<u>45,000.00</u>
Rural HAAT Adm Expenses	<u>45,000.00</u>	Excess of expenditure over income	1,55,809.74
Total	12,01,377.83	Total	12,01,377.83

Girijana Vikas Natural Farming -APF 2023-24

Balance Sheet

1-Apr-23 to 31-Mar-24

Liabilities	as at 31-Mar-24	Assets	as at 31-Mar-24
Capital Account	5,91,943.30	Loans (Liability)	4,134.00
<i>CAPITAL FUND A/c</i>	<u>5,91,943.30</u>	<i>Veeraswamy A/c</i>	<u>4,134.00</u>
Current Liabilities	1,94,304.00	Fixed Assets	1,65,682.82
Provisions	25,000.00	<i>3PHCs Laptop</i>	18,432.00
<i>Salaries Payable A/c</i>	<u>1,69,304.00</u>	<i>Chairs A/c</i>	5,734.66
Suspense A/c		<i>Desktop -Pedavalasa</i>	14,996.48
		<i>Desktops-3PHCs</i>	29,992.45
		<i>Iron Safe Almera</i>	7,714.94
		<i>LAPTOP</i>	23,040.00
		<i>Office Chair</i>	5,220.00
		<i>Office Table</i>	13,752.00
		<i>Printer</i>	5,580.29
		<i>S Type Chairs</i>	4,680.00
		<i>Tally Prime</i>	<u>36,540.00</u>
		Current Assets	6,16,430.48
		Loans & Advances (Asset)	(-)5,475.10
		Cash-in-Hand	42.00
		Bank Accounts	<u>6,21,863.58</u>
		Excess of expenditure over income	
		<i>Opening Balance</i>	
		<i>Current Period</i>	4,21,194.70
		<i>Less: Transferred</i>	<u>(-)4,21,194.70</u>
Total	7,86,247.30	Total	7,86,247.30

Girijana Vikas Natural Farming -APF 2023-24

Income and Expenditure Statement

1-Apr-23 to 31-Mar-24

Particulars	1-Apr-23 to 31-Mar-24	Particulars	1-Apr-23 to 31-Mar-24
Indirect Expenses	31,71,582.70	Indirect Incomes	27,50,388.00
Depreciation	39,312.70	<i>Azim Premji Foundation</i>	27,07,000.00
Office Administration Cost	2,35,913.00	<i>Interest on SB A/c</i>	<u>43,388.00</u>
Program Activity Expenses	11,84,051.00		
Travel & Related Exp	1,31,225.00	Excess of expenditure over income	4,21,194.70
<i>Accountan/admin Asst Salary</i>	2,09,220.00		
<i>Accountant/adm Asst Travel</i>	19,690.00		
<i>Audit Fee A/c</i>	55,000.00		
<i>Bank Charges</i>	916.00		
<i>Crop Manager/trainer Travel A/c</i>	39,370.00		
<i>Crop/ Trainer Salary A/c</i>	3,13,066.00		
<i>GPLC Salary A/c</i>	2,81,712.00		
<i>GPLC Travel A/c</i>	78,740.00		
<i>Honararium A/c</i>	1,78,775.00		
<i>PC Salary A/c</i>	3,45,828.00		
<i>PC Travel A/c</i>	39,370.00		
<i>Staff Welfare</i>	<u>19,394.00</u>		
Total	31,71,582.70	Total	31,71,582.70

NABARD Rural HAAT-2023-24

Balance Sheet

1-Apr-23 to 31-Mar-24

Liabilities		as at 31-Mar-24	Assets		as at 31-Mar-24
Loans (Liability)			Capital Account		29,178.60
			<i>Capital Fund</i>	<u>29,178.60</u>	
Current Liabilities		31,600.00	Current Assets		2,421.40
<i>Expenses Payable A/c</i>	<u>31,600.00</u>		<i>Closing Stock</i>		
Excess of expenditure over income			Loans & Advances (Asset)	<u>(-)1,714.00</u>	
<i>Opening Balance</i>			Bank Accounts	<u>4,135.40</u>	
<i>Current Period</i>	3,61,113.00				
<i>Less: Transferred</i>	<u>3,61,113.00</u>				
Total		31,600.00	Total		31,600.00

NABARD Rural HAAT-2023-24
Income and Expenditure Statement
1-Apr-23 to 31-Mar-24

Particulars	1-Apr-23 to 31-Mar-24	Particulars	1-Apr-23 to 31-Mar-24
Indirect Expenses	16,48,746.00	Indirect Incomes	20,09,859.00
Kothakota Rural HAAT-Expenses	6,94,464.00	Interest on SB A/c	858.00
Rural HAAT-Chintapalli	9,54,026.00	NABARD	15,00,000.00
Bank Charges	<u>256.00</u>	Panchayath-Chintapalli	3,00,001.00
Excess of income over expenditure	3,61,113.00	Panchayath-Kothakota	<u>2,09,000.00</u>
Total	20,09,859.00	Total	20,09,859.00

West Godavari Wing

Balance Sheet

1-Apr-23 to 31-Mar-24

Liabilities	as at 31-Mar-24	Assets	as at 31-Mar-24
Loans (Liability)	1,06,000.00	Capital Account	1,01,912.98
<i>VVKBN Murthy</i>	<u>1,06,000.00</u>	<i>Capital Fund</i>	<u>1,01,912.98</u>
Current Liabilities		Current Assets	4,087.02
Excess of expenditure over income		<i>Closing Stock</i>	
<i>Opening Balance</i>		<i>Cash-in-Hand</i>	235.00
<i>Current Period</i>	55.00	<i>Bank Accounts</i>	<u>3,852.02</u>
<i>Less: Transferred</i>	<u>55.00</u>		
Total	1,06,000.00	Total	1,06,000.00

West Godavari Wing
Income and Expenditure Statement
 1-Apr-23 to 31-Mar-24

Particulars		1-Apr-23 to 31-Mar-24	Particulars		1-Apr-23 to 31-Mar-24
Indirect Expenses		59.00	Indirect Incomes		114.00
<i>Bank Charges A/c</i>	<u>59.00</u>		<i>Interest on SB A/c</i>	<u>114.00</u>	
Excess of income over expenditure		55.00			
Total		114.00	Total		114.00