



Ref.

Date: 02-05-2025.

To

Mr. B.Ramu
Executive Secretary
Grama Swarajya Samithi
Payakaraopeta
Anakapalli District
Andhra Pradesh, INDIA.

We have audited the Balance Sheet and Income & Expenditure Account of **GRAMA SWARJYA SAMITHI**, Payakaraopeta, Anakapalli District, Andhra Pradesh for the year ended on 31st March, 2025. These financial statements are the responsibility of the project's management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with the generally accepted auditing standards of the Institute of Chartered Accounts of India. An audit includes examining, on a test basis, evidence supporting the amounts in the financial statements. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial condition of **GRAMA SWARAJYA SAMITHI** as on 31st March, 2025 and the funds received and disbursed for the period then ended. These financial statements were prepared on mercantile basis.

In addition, we performed the audit in accordance with the **INGO's** Project Audit Program. The objective of the audit was to ascertain the project's compliance with **INGO's** policies and procedures in the areas of finance, program, sponsor services, and administration. The purpose of the audit was to make recommendations for improvement where applicable.

The results of our audit were as discussed with the appropriate project's senior management staff during audit and at the conclusion of our review. Our findings and recommendations are presented in the attached Audit observations report.

For N.V.S. MURTY & Co.,
Chartered Accountants


CA SATYANARAYANA MURTY.N.
Membership No.: 022727
FRN : 02222S





Ref.

Date :

AUDITOR'S REPORT

We have audited the financial report of **GRAMA SWARAJYA SAMITHI**, Payakaraopet, Anakapalli District, Andhra Pradesh, GRANTS as per **Annexure** attached for the period from **1st April, 2024 to 31st March, 2025**. This financial report is the responsibility of the management of GRAMA SWARAJYA SAMITHI. Our responsibility is to express an opinion on this financial report based on our audit.

We have conducted our audit in accordance with International Standards on Auditing (ISA) applicable to the audit of the financial report and to compliance auditing. Those Standards require that we plan and perform the audits to obtain reasonable assurance about whether financial report is free of material misstatements and about whether the organization has complied with the existing contractual obligations.

The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in financial report. Audit also includes assessing the accounting principles applied and significant estimates made by management, as well as evaluating the overall financial report presentation. The audit has taken note of both the operations and looked into the accounts of both. We believe that our audit provides a reasonable basis for our opinion.

In our opinion:

1. The financial report regarding GRAMA SWARAJYA SAMITHI gives a true and fair view of the financial position of the program for the period 1st April, 2024 to 31st March, 2025 and of its financial performance in accordance with the existing contract. The following conditions have been fulfilled;



2. The information presented in the financial report agrees with the information registered in the accounting systems and terms of Donors.
3. The organization is maintaining the supporting documents for all accounting entries included in the financial report.
4. The Receipt and the actual expenditure of Donors Contributed funds, as well as balance of fund on hand, has been duly accounted for.

GRAMA SWARAJYA SAMITHI in all material respects, complied with the accounting and financial reporting matters of the existing contract.

Place : Hyderabad,
Date : 02-05-2025.

for **N.V.S. MURTY & Co.**
Chartered Accountants



CA SATYANARAYANAMURTY.N.V.
Membership No.022727.
FRN : 02222S.

Presentation of audit results

Financial Reports from 1st April, 2024 to 31st March, 2025 relating to the details of fund received from Donors attached in Annexure to projects of GRAMA SWARAJYA SAMITHI, Payakaraopeta, Anakapalli District, Andhra Pradesh.



Ref.

Date :

ANNEXURE

The following are the details of Grants received during the year 2024-25 by GRAMA SWARAJYA SAMITHI, Payakaraopet, Anakapalli District are under our Financial Audit.

FC - Foreign Currency Grants

GSS	General	INGO's Fund Capitalised to own Fund and Foundation for Ecological Security
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NFC - Non Foreign Currency Grants

GSS-I	General	Local Grants if any
GSS-II	General	Local Grants if any and Other immediate support Grants
APF	CRNF Ph-II	Climate Resilient Community Managed Natural Farming in Koyyuru Mandal of Visakhapatnam District, Andhra Pradesh – Phase-II
NABARD	RURAL HAAT	Construction of Rural Haat at Thallapalem Village, Kasimkota Mandal, Anakapalli District, Andhra Pradesh.

GSS	-	Grama Swarajya Samithi
APF	-	Azim Premji Foundation
NABARD	-	National Bank for Agriculture and Rural Development

Financial Reports from 1st April, 2024 to 31st March, 2025 relating to the fund received from the above Donors.

for **N.V.S. MURTY & Co.,**
Chartered Accountants

CA SATYANARAYANAMURTY N.V.
Membership No.022727.
FRN : 02222S.

Place : Hyderabad,
Date : 02-05-2025.

GRAMA SWARAJYA SAMITHI

D.No. 21-174, Opp: P.R.Guest House Road, Near Canosa School, Guntapalli Colony,
Payakaraopeta - 531126, Anapalli District, Andhra Pradesh.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2025

RECEIPTS	Amount INR	PAYMENTS	Amount INR
Opening Balances		Expenditure	
Cash on hand - FC	0	Grants Spent - FC	0
Cash on hand - NFC	0	Grants Spent - NFC	5134626
Bank Balances - FC	188110		
Bank Balances - NFC	2277405	Others	
		P.F. paid - NFC	65160
Receipts		Professional Tax paid - NFC	16050
Grants Received - FC	0	PF Receivable - NFC	16680
Grants Received - NFC	4504000	Travel exp paid - NFC	1254
Contributions & Donations - NFC	485000	Outstanding Exp. Paid - NFC	26742
		Fund adj. & Other Adv. Paid-NFC	9754
Bank Interest - FC	5707		
Bank Interest - NFC	51647	Closing Balances	
		Cash on hand - FC	0
Others		Cash on hand - NFC	0
P.F. Contribution-Receipt - NFC	65160	Bank Balances - FC	193817
Professional Tax Contrib. - NFC	16050	Bank Balances - NFC	2179651
Travel reimbursement NABARD-NFC	1254		
PF Receivable-Receipt-NFC	18160		
Fund adjusted received-NFC	6241		
Income tax Refund-NFC	25000		
	131865		
	7643734		7643734

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EXECUTIVE SECRETARY



[Signature]
TREASURER

In terms of our attached report of even date
for **N.V.S.MURTY & CO.,**
Chartered Accountants



[Signature]
CA Satyanarayana Murty.N.V.
Memb.No. 022727
FRN :022225

Place : HYDERABAD,
Date : 02-05-2025.

GRAMA SWARAJYA SAMITHI

D.No. 21-174, Opp: P.R.Guest House Road, Near Canosa School, Guntapalli Colony,
Payakaraopeta - 531126, Anakapalli District, Andhra Pradesh.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH, 2025

EXPENDITURE		Amount INR	INCOME		Amount INR
To Expenditure			By Receipts		
Grants Spent - FC	0		Grants Received - FC	0	
Grants Spent - NFC	5134626		Grants Received - NFC	4989000	
		5134626			4989000
To Depreciation - FC	1839		By Bank Interest - FC	5707	
To Depreciation - NFC	96182		By Bank Interest - NFC	51647	
		98021			57354
			By Excess of expenditure above current year receipts		186293
		5232647			5232647

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EXECUTIVE SECRETARY



[Signature]
TREASURER



In terms of our attached report of even date
for N.V.S.MURTY & CO.,
Chartered Accountants

[Signature]
CA Satyanarayana Murty N.V.
Memb.No. : 012727
FRN : 02222S

Place : HYDERABAD,
Date : 02-05-2025.

GRAMA SWARAJYA SAMITHI

D.No. 21-174, Opp: P.R.Guest House Road, Near Canosa School, Guntapalli Colony,
Payakaraopeta - 531126, Anakapalli District, Andhra Pradesh.

BALANCE SHEET AS ON 31ST MARCH, 2025

LIABILITIES		Amount INR	ASSETS		Amount INR
Sources of Funds			Fixed Assets		
Capital Fund - FC		209364	Fixed Assets - FC		10418
Capital Fund - NFC		524939	Fixed Assets - NFC		531226
	Sch-I & II	734303		Sch-III	541644
Current Liabilities			Current Assets		
Grants - FC		0	Loans and Advances		
Grants - NFC		2132140	Grant Receivable - FC		5129
	Sch-I & II	2132140	T.D.S. - NFC		32767
			Grant Receivable - NFC		325998
Advance from Others - NFC		21000		Sch-I & II	363894
Provisions			Cash and Bank Balances		
Outstanding Exp. Payable - NFC		391563	Cash on hand - FC		0
	Sch-II		Cash on hand - NFC		0
					0
			Bank Accounts - FC		193817
			Bank Accounts - NFC		2179651
					2373468
				Sch-I & II	2373468
		3279006			3279006


EXECUTIVE SECRETARY




TREASURER

In terms of our attached report of even date
for **N.V.S.MURTY & CO.**
Chartered Accountants




CA Satyanarayana Murty, N.V.
Memb.No. : 022727
FRN : 02222S

Place : HYDERABAD,
Date : 02-05-2025.