

K.N. PRABHASHANKAR & CO.

CHARTERED ACCOUNTANTS

S-2, Narayana, 25, Mission Road, Shama Rao Compound

Bangalore - 560 027, India

Telefax: +91-80-22237045, +91-80-22241284

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INDEPENDENT AUDITORS' REPORT

To the Members of **GRAMA VIKAS**

Opinion

We have audited the accompanying financial statements of Foreign Contribution Account, Local Fund Account and Consolidated Account for the year ended March 31, 2023 of **GRAMA VIKAS**, which comprise the Balance Sheet as at March 31, 2023, and the Income and Expenditure Account and Receipts and Payments Account for the year ended as on that date.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the entity as at March 31, 2023, of the excess of expenditure over income and of the receipts and payments for the year ended on that date.

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

Management is responsible for the preparation of the financial statements 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Place: Bengaluru
Date: 03.07.2023



for **K N Prabhaskar & Co.**
Chartered Accountants
Firm Regn. No. 004982S

K.N. Prabhaskar
K.N.Prabhaskar

Partner
Membership No. 019575
UDIN: 23019575BGYJSA2661

GRAMA VIKAS
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
ACCOUNTING YEAR ENDED MARCH 31, 2023
ASSESSMENT YEAR 2023-24
STATEMENT OF INCOME FOR INCOME TAX PURPOSE

PAN: AAATG 1786 D

DOI: 18.09.1979

Total Income as per Income and Expenditure A/c	<u>81,24,034</u>		81,24,034
Gross Receipts for the year			
<u>Gross Expenditure for the year:</u>		A	<u>81,24,034</u>
Total Expenditure as per Income and Expenditure			94,38,529
Less: Depreciation			<u>1,64,099</u>
			92,74,430
Add: 1) Capital Expenditure as per Fixed Assets Schedule			-
		B	<u>92,74,430</u>
Net Defecit for the year		B-A	<u>11,50,396</u>

Note 1: The Assessee claims a refund of TDS of Rs.31,136/-.


ASSESSEE

K. V. Ramesh
HONARARY SECRETARY
GRAMA VIKAS

GRAMA VIKAS - CONSOLIDATED ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
BALANCE SHEET AS AT MARCH 31, 2023

<u>LIABILITIES</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Corpus Fund A/c			Fixed Assets		10,60,764
As per last Balance Sheet	-		(As Per Schedule 'A')		
Add: Additions during the year	<u>11,700</u>	11,700			
Income and Expenditure A/c:			TDS Receivable AY. 2023-24		31,136
As per last Balance Sheet	31,76,935		Income Tax on Appeal - AY.2006-07		2,09,500
Less: Excess of Expenditure over Income	<u>13,14,495</u>		Bank Balances:		
	18,62,440		Cash at Bank		5,73,693
Less: Transferred to Corpus Fund	<u>2000</u>	18,60,440	(As Per Schedule 'B')		
TDS Payable		2,953			
		<u>18,75,093</u>			
					<u>18,75,093</u>

for GRAMA VIKAS


HON. SECRETARY
K. V. Ramesh
Place: Bangalore
Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS



Subject to our report of even date.
for **K. N. PRABHASHANKAR & CO.**
CHARTERED ACCOUNTANTS
FRN:004982S



K. N. PRABHASHANKAR
PARTNER
M.No.019575

GRAMA VIKAS - CONSOLIDATED ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Program Service	90,80,211	Contribution for Programs	10,61,853
Program Support	1,94,219	A T E Chandra Foundation, Mumbai	10,00,000
		Bangalore Indiranagar Rotary Trust	14,97,000
		Optimum Stock Trading Company Pvt. Ltd., Mumbai	14,50,000
Depreciation	1,64,099	Shubhamangal Credit Capital Pvt. Ltd.	18,30,000
		ATE Chandra Foundation - Impact Assessment Survey	23,500
		Azim Premji University students Village Immersion Program	1,06,220
		Bangalore Indiranagar Rotary Trust - Name Board	59,777
		Bangalore Indiranagar Rotary Trust - WED	40,670
		Digiotech Solution Private Limited - CFD	5,62,500
		Geleyara Gumpu Contribution	5,005
		GV General Body Membership Fees	1,900
		Optiv Security India Pvt Ltd - Child Friendly District Project	4,32,000
		Rotary Bangalore Palmville Charitable Trust	15,000
		Bank Interest	38,609
		Excess of Expenditure over Income	13,14,495
	<u>94,38,529</u>		<u>94,38,529</u>

for GRAMA VIKAS


HON. SECRETARY
K. V. Ramesh
Place: Bangalore
Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS



Subject to our report of even date.
for **K. N. PRABHASHANKAR & CO.**
CHARTERED ACCOUNTANTS
FRN:004982S


K. N. PRABHASHANKAR
PARTNER
M.No.019575

GRAMA VIKAS - CONSOLIDATED ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
ACCOUNTING YEAR ENDED MARCH 31, 2023

SCHEDULE 'A' FIXED ASSETS

	W.D.V. AS ON 01.04.2022	ADDITIONS/TRANSFER (DELETIONS)	TOTAL AS ON 31.03.2023	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2023
Building	1,78,369		1,78,369	17,837	1,60,532
Training Centre Building	1,61,413		1,61,413	16,141	1,45,272
Furniture & Fixtures	63,208	-	63,208	6,321	56,887
Computer	2,075		2,075	830	1,245
Office Equipments	2,12,556		2,12,556	31,883	1,80,673
Vehicles	6,07,243		6,07,243	91,088	5,16,155
TOTAL	12,24,863	-	12,24,863	1,64,099	10,60,764

for GRAMA VIKAS


HON. SECRETARY
K. V. Ramesh
Place: Bangalore HONARARY SECRETARY
Date : 03-07-2023 GRAMA VIKAS

Subject to our report of even date.
for K. N. PRABHASHANKAR & CO.
CHARTERED ACCOUNTANTS
FRN:004982S





K. N. PRABHASHANKAR
PARTNER
M.No.019575

GRAMA VIKAS - CONSOLIDATED ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
ACCOUNTING YEAR ENDED MARCH 31, 2023

SCHEDULE 'B' - CASH AT BANK

PARTICULARS	AMOUNT
1 Grama Vikas F.C.R.A A/c No. 0769101005199 with Canara Bank, Mulbagal	20,079
2 Grama Vikas F.C.R.A A/c No. 00000040103200461 with State Bank Of India	140
3 GV-Local Fund A/c No. 0769101010855 with Canara Bank, Mulbagal	5,09,240
4 GV-Staff Health & Welfare A/c No. 0769101011918 with Canara Bank, Mulbagal	10,050
5 GV-Swashakti A/c No. 10527100003047 with Karnataka Gramin Bank, Avani	22,330
6 GV-Corpus Fund A/c No. 110059932655 with Canara Bank, Mulbagal	11,854
	<u>5,73,693</u>

for GRAMA VIKAS


Subject to our report of even date.
for K. N. PRABHASHANKAR & CO.

CHARTERED ACCOUNTANTS

FRN:004982S



K. N. Prabhashankar
K. N. PRABHASHANKAR
PARTNER
M.No.019575


HON. SECRETARY
K. V. Ramesh
Place: Bangalore HONARARY SECRETARY
Date : 03-07-2023 GRAMA VIKAS

GRAMA VIKAS - FCRA (FOREIGN CONTRIBUTION REMITTANCE ACCOUNT)
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
BALANCE SHEET AS AT MARCH 31, 2023

<u>LIABILITIES</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Income and Expenditure A/c: As per last Balance Sheet	13,51,766		Fixed Assets (As Per Schedule A)		9,30,989
Less: Excess of Expenditure over income	<u>4,00,558</u>	9,51,208	Bank Balance:		
			Canara Bank, Mulbagal	20,079	
			State Bank of India, New Delhi	<u>140</u>	20,219
		<u>9,51,208</u>			<u>9,51,208</u>

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Program Service:		Contribution	
Restore Promise of Water-Season-2	7,81,070	Education programs - Ramachandra Vishnubhatta	6,000
Social Development Project	<u>76,495</u>	IITFORIT - Restore Promise of Water	<u>6,28,555</u>
			4,254
Program Support:		Interest on Savings Account	
Social Development Project	34,065		4,00,558
TDS Receivable written off	3,391	Excess of Expenditure over Income	
Depreciation	<u>1,44,346</u>		<u>10,39,367</u>
	<u>10,39,367</u>		

for Grama Vikas

Hon. Secretary
K. V. Ramesh
Place: Bengaluru
Date : 03-07-2023
MEMORARY SECRETARY
GRAMA VIKAS



Subject to our report of even date.
For K N Prabhaskar & Co.
Chartered Accountants
FRN: 004982S

K. N. Prabhaskar
K. N. PRABHASHANKAR
Partner
M.No.: 019575

GRAMA VIKAS - FCRA (FOREIGN CONTRIBUTION REMITTANCE ACCOUNT)

Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>RECEIPTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Opening Balance as on April 01, 2022			Program Service:		
Cash in Hand	-		IITFORIIT - Restore Promise of Water-Season-2		7,81,070
Canara Bank, Mulbagal	2,75,117				
State Bank of India, New Delhi	<u>2,123</u>	2,77,240	Social Development Project		
			Networking Activity for Wider Impact	11,850	
Contribution Received			Cultural Activity	1,698	
Educational Programs - Ramachandra Vishnubhatta,USA	6,000		Education Support	22,791	
IITFORIIT - Restore Promise of Water	<u>6,28,555</u>	6,34,555	Educational Programs - Ramachandra Vishnubhatta,USA	6,156	
			Salary to Program Facilitator	15,000	
Bank Interest		4,254	Salary to Program Coordinator	<u>19,000</u>	76,495
TDS Deducted		10,196	Program Support:		
PF Employee Contribution		32,280	IITFORIIT - Restore Promise of Water-Season-2		
Professional Tax		1,200	Bank Charges	205	
			Staff Benefits paid	<u>33,860</u>	34,065
Program Advance		45,283	TDS Remitted		10,196
			Provident fund Remitted		36,480
			Professional Tax Remitted		1,200
			Program Advance		45,283
			Closing Balance as on March 31, 2023		
			Cash in Hand	-	
			Canara Bank, Mulbagal	20,079	
			State Bank of India, New Delhi	<u>140</u>	20,219
		<u>10,05,008</u>			<u>10,05,008</u>

for Grama Vikas

Hon. Secretary

K. V. Ramesh

Place: Bengaluru

Date : 03-07-2023

**HONARARY SECRETARY
GRAMA VIKAS**

Subject to our report of even date.

For K N Prabhaskar & Co.

Chartered Accountants

FRN: 004982S



K. N. PRABHASHANKAR

Partner

M.No.: 019575

GRAMA VIKAS - FCRA (FOREIGN CONTRIBUTION REMITTANCE ACCOUNT)
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
ACCOUNTING YEAR ENDED MARCH 31, 2023

SCHEDULE 'A' FIXED ASSETS

PARTICULARS	W.D.V. AS ON 01.04.2022	ADDITIONS/TRANSFER (DELETIONS)	TOTAL AS ON 31.03.2023	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2023
Building	1,54,449	-	1,54,449	15,445	1,39,004
Training Centre Building	1,61,413	-	1,61,413	16,141	1,45,272
Furniture & Fixtures	30,795	-	30,795	3,080	27,715
Computer	1,514	-	1,514	606	908
Office Equipment	1,23,015	-	1,23,015	18,452	1,04,563
Vehicle	6,04,150	-	6,04,150	90,623	5,13,527
TOTAL	10,75,335	-	10,75,335	1,44,346	9,30,989

for GRAMA VIKAS


HON. SECRETARY
K. V. Ramesh
 Place: Bangalore
 Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS



Subject to our report of even date.
 for K. N. PRABHASHANKAR & CO.
 CHARTERED ACCOUNTANTS
 FRN:004982S



K. N. PRABHASHANKAR
 PARTNER
 M.No.019575

GRAMA VIKAS - CONSOLIDATED LOCAL FUND
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
BALANCE SHEET AS AT MARCH 31, 2023

<u>LIABILITIES</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>ASSET</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Corpus Fund A/c			Fixed Asset		1,29,775
As per last Balance Sheet	-		(As Per Schedule 'A')		
Add: Additions during the year	<u>11,700</u>	11,700			
Income and Expenditure A/c:			TDS Receivable AY.2023-24		31,136
As per last Balance Sheet	18,25,169		Income Tax on Appeal - AY.2006-07		2,09,500
Less: Excess of Expenditure over Income	<u>9,13,937</u>		Cash & Bank Balances:		
	9,11,232		* Cash in hand	-	
Less: Transferred to Corpus Fund	<u>2000</u>	9,09,232	Cash at Bank	<u>5,53,474</u>	5,53,474
TDS Payable		2,953	(As Per Schedule 'B')		
		<u>9,23,885</u>			<u>9,23,885</u>

for GRAMA VIKAS

HON. SECRETARY
K. V. Ramesh
Place: Bangalore
Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS




Subject to our report of even date.
for K. N. PRABHASHANKAR & CO.
CHARTERED ACCOUNTANTS
FRN:004982S

K. N. Prabhaskar
K. N. PRABHASHANKAR
PARTNER
M.No.019575

GRAMA VIKAS - CONSOLIDATED LOCAL FUND
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Program Service	82,22,646	Contribution for Programs	4,27,298
Program Support	1,60,154	A T E Chandra Foundation, Mumbai	10,00,000
		Bangalore Indiranagar Rotary Trust	14,97,000
		Optimum Stock Trading Company Pvt. Ltd., Mumbai	14,50,000
Depreciation	19,753	Shubhamangal Credit Capital Pvt. Ltd.	18,30,000
		ATE Chandra Foundation - Impact Assesment Survey	23,500
		Azim Premji University students Village Immersion Program	1,06,220
		Bangalore Indiranagar Rotary Trust - Name Board	59,777
		Bangalore Indiranagar Rotary Trust - WED	40,670
		Digiotech Solution Private Limited - CFD	5,62,500
		Geleyara Gumpu Contribution	5,005
		GV General Body Membership Fees	1,900
		Optiv Security India Pvt Ltd - Child Friendly District Project	4,32,000
		Rotary Bangalore Palmville Charitable Trust	15,000
		Interest on Savings Bank A/c	34,355
		Income Tax Refund Received - AY.2021-22	3,332
		Income Tax Refund Received - AY.2022-23	59
		Excess of Expenditure over Income	9,13,937
	84,02,553		84,02,553

for GRAMA VIKAS


HON. SECRETARY
K. V. Ramesh
Place: Bangalore **HONARARY SECRETARY**
Date : 03-07-2023 **GRAMA VIKAS**



Subject to our report of even date.
for **K. N. PRABHASHANKAR & CO.**
CHARTERED ACCOUNTANTS
FRN:004982S


K. N. PRABHASHANKAR
PARTNER
M.No.019575

GRAMA VIKAS - CONSOLIDATED LOCAL FUND
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>RECEIPTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Opening Balance as on 1st April, 2022			A) STAFF HEALTH AND WELFARE ACCOUNT		
Cash in hand	-		Program Support		
Canara Bank, Mulbagal- Staff Health & Welfare	26,272		Health Expenses	3,314	
Canara Bank, Mulbagal- Local Fund	13,98,115		Gratuity	91,800	
Karnataka Gramin Bank, Avani - Swashakti	<u>21,877</u>	14,46,264	Welfare	13,301	
			Bank Charges	<u>27</u>	1,08,442
A) STAFF HEALTH AND WELFARE ACCOUNT			B) LOCAL FUND		
Contribution Received		91,800	Program Service		
B) LOCAL FUND			Individual Donors Contribution - Programs	3,32,256	
A T E Chandra Foundation, Mumbai	10,00,000		Optiv Security India Pvt Ltd - Child Friendly District Project	4,32,000	
Bangalore Indiranagar Rotary Trust	14,97,000		Optiv- Digital Lab	13,79,399	
Optimum Stock Trading Company Pvt. Ltd., Mumbai	14,50,000		RPOW - Restore Promise of Water-Season-2	59,17,924	
Shubhamangal Credit Capital Pvt. Ltd.	18,30,000		Azim Premji University students Village Immersion Program	75,829	
ATE Chandra Foundation - Impact Assesment Survey	23,500		Contribution - Programs	<u>85,238</u>	82,22,646
Azim Premji University students Village Immersion Program	1,06,220		Program Support		
Bangalore Indiranagar Rotary Trust - Name Board	59,777		Bank Charges	3,452	
Bangalore Indiranagar Rotary Trust - WED	40,670		PF Administration Charges	2,200	
Digitech Solution Private Limited - CFD	5,62,500		PF Employer's Share	44,048	
Geleyara Gumpu Contribution	5,005		Professional Tax Paid	<u>1,800</u>	51,500
GV General Body Membership Fees	1,900		C) SWASHAKTI		
Optiv Security India Pvt Ltd - Child Friendly District Project	4,32,000		Program Support		
Rotary Bangalore Palmville Charitable Trust	15,000		Bank Charges		212
Contribution for Programs	<u>3,35,498</u>	73,59,070	TDS Remitted		68,657
C) SWASHAKTI			Provident Fund Remitted		22,800
Interest on Savings Bank A/c		34,355	Program Advance		4,85,662
Income Tax Refund Received - AY.2021-22		3,332	TDS Receivable - 2022-23		31,136
Income Tax Refund Received - AY.2022-23		59			
CARRIED FORWARD		89,34,880	CARRIED FORWARD		89,91,055



BROUGHT FORWARD

Corpus Fund

TDS Deducted

PF Employee Contribution

Program Advance

Income Tax Refund - AY.2022-23

89,34,880

9,700

71,610

22,800

4,85,662

19,877

95,44,529

BROUGHT FORWARD

Closing Balance as on 31st March, 2023

Cash in hand

Canara Bank, Mulbagal- Staff Health & Welfare

Canara Bank, Mulbagal- Local Fund

Karnataka Gramin Bank, Avani - Swashakti

Canara Bank, Mulbagal- Corpus Fund

89,91,055

10,050

5,09,240

22,330

11,854

5,53,474

95,44,529

for GRAMA VIKAS

HON. SECRETARY

K. V. Ramesh

Place: Bangalore

Date : 03-07-2023

HONARARY SECRETARY
GRAMA VIKAS



Subject to our report of even date.
for K. N. PRABHASHANKAR & CO.
CHARTERED ACCOUNTANTS
FRN:004982S

K. N. PRABHASHANKAR
PARTNER
M.No.019575

GRAMA VIKAS - CONSOLIDATED LOCAL FUND
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
ACCOUNTING YEAR ENDED MARCH 31, 2023

SCHEDULE 'A' FIXED ASSETS

PARTICULARS	W.D.V. AS ON 01.04.2022	ADDITIONS/TRANSFER (DELETIONS)	TOTAL AS ON 31.03.2023	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2023
Building	23,920	-	23,920	2,392	21,528
Furniture & Fixtures	32,413	-	32,413	3,241	29,172
Computers	561	-	561	224	337
Vehicle	3,092	-	3,092	464	2,628
Office Equipment	89,542	-	89,542	13,432	76,110
Total	1,49,528	-	1,49,528	19,753	1,29,775

for GRAMA VIKAS

HON. SECRETARY
K. V. Ramesh
Place: Bangalore
Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS



Subject to our report of even date.
for **K. N. PRABHASHANKAR & CO.**
CHARTERED ACCOUNTANTS
FRN:004982S


K. N. PRABHASHANKAR
PARTNER
M.No.019575

GRAMA VIKAS - CONSOLIDATED LOCAL FUND
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
ACCOUNTING YEAR ENDED MARCH 31, 2023

SCHEDULE 'B' - CASH AT BANK

PARTICULARS	AMOUNT
1 GV-Local Fund A/c No. 0769101010855 with Canara Bank, Mulbagal	5,09,240
2 GV-Staff Health & Welfare A/c No. 0769101011918 with Canara Bank, Mulbagal	10,050
3 GV-Swashakti A/c No. 10527100003047 with Karnataka Gramin Bank, Avani	22,330
4 GV-Corpus Fund A/c No. 110059932655 with Canara Bank, Mulbagal	11,854
	<hr/> <hr/> 5,53,474

for Grama Vikas



Hon. Secretary

K. V. Ramesh

HONORARY SECRETARY
GRAMA VIKAS

Place: Bangalore

Date : 03-07-2023

Subject to our report of even date.
for **K N Prabhashankar & Co.**
Chartered Accountants
FRN:004982S

K. N. Prabhashankar
Partner
M.No.019575




GRAMA VIKAS - LOCAL FUND ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
BALANCE SHEET AS AT MARCH 31, 2023

<u>LIABILITIES</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Corpus Fund A/c			Fixed Assets		84,937
As per last Balance Sheet		-	(As Per Schedule 'A')		
Add: Additions during the year	11,700	11,700			
Income and Expenditure A/c:			TDS Receivable - AY. 2023-24		31,136
As per last Balance Sheet	17,24,269		Income Tax on Appeal - AY.2006-07		2,09,500
Less: Excess of Expenditure over Income	8,90,255		Bank Balance:		
	8,34,014		Canara Bank, Mulbagal		5,09,240
Less: Transferred to Corpus Fund	2000	8,32,014	Canara Bank, Mulbagal-Corpus Fund		11,854
TDS Payable		2,953			
		<u>8,46,667</u>			<u>8,46,667</u>

for Grama Vikas


 Hon. Secretary
K. V. Ramesh
 Place: Bengaluru
 Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS

Subject to our report of even date
 For **K N Prabhaskar & Co.**
 Chartered Accountants
 FRN: 004982S


K. N. Prabhaskar
 Partner
 M.No.: 019575



GRAMA VIKAS - LOCAL FUND ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Program Service		A T E Chandra Foundation, Mumbai	10,00,000
Individual Donors Contribution - Programs	3,32,256	Bangalore Indiranagar Rotary Trust	14,97,000
Optiv-Child Friendly District Project	4,32,000	Optimum Stock Trading Company Pvt. Ltd., Mumbai	14,50,000
Optiv- Digital Lab	13,79,399	Shubhamangal Credit Capital Pvt. Ltd.	18,30,000
RPOW - Restore Promise of Water-Season-2	59,17,924	ATE Chandra Foundation - Impact Assesment Survey	23,500
Azim Premji University students Village Immersion Program	75,829	Azim Premji University students Village Immersion Program	1,06,220
Contribution - Programs	85,238	Bangalore Indiranagar Rotary Trust - Name Board	59,777
	82,22,646	Bangalore Indiranagar Rotary Trust - WED	40,670
Program support- Administrative Expenses	51,500	Digiotech Solution Private Limited - CFD	5,62,500
Depreciation	11,840	Geleyara Gumpu Contribution	5,005
		GV General Body Membership Fees	1,900
		Optiv Security India Pvt Ltd - Child Friendly District Project	4,32,000
		Rotary Bangalore Palmville Charitable Trust	15,000
		Contribution for Programs	3,35,498
		Bank Interest	33,269
		Income Tax Refund Received - AY.2021-22 (TDS on Interest in FC A/c)	3,332
		Income Tax Refund Received - AY.2022-23 (TDS on Interest in FC A/c)	59
		Excess of Expenditure over Income	8,90,255
	<u>82,85,985</u>		<u>82,85,985</u>

for Grama Vikas

Hon. Secretary

K. V. Ramesh
Place: Bengaluru

Date : 03-07-2023

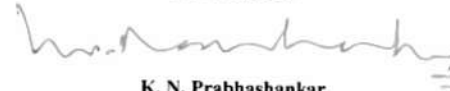
**HONARARY SECRETARY
GRAMA VIKAS**

Subject to our report of even date.

For K N Prabhaskar & Co.

Chartered Accountants

FRN: 004982S



K. N. Prabhaskar

Partner

M.No.: 019575



GRAMA VIKAS - LOCAL FUND ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>RECEIPTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Opening Balance as on April 01, 2022			Program Service		
Cash in Hand	-		Individual Donors Contribution - Programs		
Canara Bank, Mulbagal	13,98,115		Education Support	1,41,868	
Canara Bank, Mulbagal-Corpus Fund	-	13,98,115	Health Support & Expenses	75,925	
			Education and Skill Training	13,776	
Restore Promise of Water - Season - 2			World Environment Day Program	<u>1,00,687</u>	3,32,256
A T E Chandra Foundation, Mumbai	10,00,000		Optiv Security India Pvt Ltd - Child Friendly District Project		
Bangalore Indiranagar Rotary Trust	14,97,000		Optiv-CFD-Education Materials	3,97,938	
Optimum Stock Trading Company Pvt. Ltd., Mumbai	14,50,000		Optiv-CFD-Program Implementation Expenses	<u>34,062</u>	4,32,000
Shubhamangal Credit Capital Pvt. Ltd.	<u>18,30,000</u>	57,77,000	Optiv- Digital Lab		
ATE Chandra Foundation - Impact Assessment Survey	23,500		Optiv-Computer Center Maintenance Cost	92,343	
Azim Premji University students Village Immersion Program	1,06,220		Optiv- Computer Teacher / In charge Person Expenses	1,68,095	
Bangalore Indiranagar Rotary Trust - Name Board	59,777		Optiv-Desk Top -Computers	8,75,497	
Bangalore Indiranagar Rotary Trust - WED	40,670		Optiv-Management Cost	1,90,364	
Digiotech Solution Private Limited - CFD	5,62,500		Optiv- UPS and Battery	<u>53,100</u>	13,79,399
Geleyara Gumpu Contribution	5,005		RPOW - Restore Promise of Water-Season-2		
GV General Body Membership Fees	1,900		RPOW - Community Anchor Cost	4,04,409	
Optiv Security India Pvt Ltd - Child Friendly District Project	4,32,000		RPOW-JCB Driver Payments	3,10,112	
Rotary Bangalore Palmville Charitable Trust	15,000		RPOW- JCB Hire Charges	34,99,797	
Contribution for Programs	<u>3,35,498</u>	15,82,070	RPOW Season - 2 Misc. Expenses	12,75,578	
Bank Interest		33,269	RPOW - Supervisor Fees	3,55,086	
Income Tax Refund Received - AY.2021-22		3,332	RPOW - Impact Assessment Survey	19,975	
Income Tax Refund Received - AY.2022-23		59	RPOW Season-2 Name Boards at Water Bodies	51,979	
Corpus Fund		9,700	Vadugur Doddakere Jungle Cleaning	<u>988</u>	59,17,924
TDS Deducted		71,610	Azim Premji University students Village Immersion Program		75,829
PF Employee Contribution		22,800	Contribution - Programs		
Program Advance		4,85,662	Electricity Charges Reimbursement	10,774	
Income Tax Refund - AY.2022-23		19,877	Network Programs	<u>74,464</u>	85,238
CARRIED FORWARD		94,03,494	Program Support		
			Bank Charges	3,452	
			PF Administration Charges	2,200	
			PF Employer's Share	44,048	
			Professional Tax Paid	<u>1,800</u>	51,500
			CARRIED FORWARD		82,74,146



BROUGHT FORWARD

94,03,494

BROUGHT FORWARD

82,74,146

TDS Remitted	68,657	
Provident Fund Remitted	22,800	
Program Advance	4,85,662	
TDS Receivable - AY.2023-24	31,136	
Closing Balance as on March 31, 2023		
Cash in hand	-	
Canara Bank, Mulbagal	5,09,240	
Canara Bank, Mulbagal-Corpus Fund	11,854	5,21,094

94,03,494

94,03,494

for Grama Vikas

Hon. Secretary
K. V. Ramesh
Place: Bengaluru
Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS

Subject to our report of even date.
For K N Prabhaskankar & Co.
Chartered Accountants
FRN: 004982S

K. N. Prabhaskankar

K. N. PRABHASHANKAR
Partner
M.No.: 019575




GRAMA VIKAS - LOCAL FUND ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
ACCOUNTING YEAR ENDED MARCH 31, 2023

SCHEDULE 'A' FIXED ASSETS

PARTICULARS	W.D.V. AS ON 01.04.2022	ADDITIONS/TRANSFER (DELETIONS)	TOTAL AS ON 31.03.2023	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2023
Building	23,920	-	23,920	2,392	21,528
Furniture & Fixtures	32,413	-	32,413	3,241	29,172
Vehicle	3,092	-	3,092	464	2,628
Office Equipment	36,791	-	36,791	5,519	31,272
Computers	561	-	561	224	337
Total	96,777	-	96,777	11,840	84,937

for Grama Vikas


Hon. Secretary
K. V. Ramesh
Place: Bengaluru
Date : 03-07-2023
HONORARY SECRETARY
GRAMA VIKAS

Subject to our report of even date.
For K N Prabhashankar & Co.
Chartered Accountants
FRN: 004982S



K. N. PRABHASHANKAR
Partner
M.No.: 019575



GRAMA VIKAS - SWASHAKTI
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
BALANCE SHEET AS AT MARCH 31, 2023

<u>LIABILITIES</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Income and Expenditure A/c:			Bank Balances:		
As per last Balance Sheet	21,877		Karnataka Gramin Bank, Avani		22,330
Add: Excess of Income over Expenditure	454	22,330			
		22,330			22,330

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Program Support	212	Bank Interest	666
Excess of Income over Expenditure	454		
	666		666

for Grama Vikas


 Hon. Secretary
K. V. Ramesh
 Place: Bengaluru
 Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS

Subject to our report of even date.
For K N Prabhaskar & Co.
 Chartered Accountants
 FRN: 004982S


K. N. PRABHASHANKAR
 Partner
 M.No.: 019575



GRAMA VIKAS - SWASHAKTI
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>RECEIPTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Opening Balance as on April 01, 2022					
Cash in hand	-		Program Support		
Karnataka Gramin Bank, Avani	21,877	21,877	Bank Charges		212
Bank Interest		666	Closing Balance as on March 31, 2023		
			Cash in hand	-	
			Karnataka Gramin Bank, Avani	22,330	22,330
		<u>22,543</u>			<u>22,543</u>

for Grama Vikas

Hon. Secretary
K. V. Ramesh
Place: Bengaluru
Date : 03-07-2023
**HONARARY SECRETARY
GRAMA VIKAS**

Subject to our report of even date.
For K N Prabhaskar & Co.
Chartered Accountants
FRN: 004982S

K. N. Prabhaskar
K. N. PRABHASHANKAR
Partner
M.No.: 019575



GRAMA VIKAS - STAFF HEALTH AND WELFARE ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
BALANCE SHEET AS AT MARCH 31, 2023

<u>LIABILITIES</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Income and Expenditure A/C:			Fixed Assets		44,838
As per last Balance Sheet	79,023		(As Per Schedule 'A')		
Less: Excess of Expenditure over Income	<u>24,135</u>	54,888	Cash at Bank:		
			Canara Bank, Mulbagal		10,050
		<u><u>54,888</u></u>			<u><u>54,888</u></u>

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Health Expenses	3,314	Interest on Bank Savings A/c	420
Gratuity	91,800	Gratuity	91,800
Welfare	13,301		
Bank Charges	27		
Depreciation	7,913	Excess of Expenditure over Income	24,135
	<u><u>1,16,355</u></u>		<u><u>1,16,355</u></u>

for Grama Vikas

Hon. Secretary
K. V. Ramesh
Place: Bengaluru
Date : 03-07-2023
HONARARY SECRETARY
GRAMA VIKAS

Subject to our report of even date.
For K N Prabhaskar & Co.
Chartered Accountants
FRN: 004982S

K. N. Prabhaskar

K. N. PRABHASHANKAR
Partner
M.No.: 019575



GRAMA VIKAS - STAFF HEALTH AND WELFARE ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

<u>RECEIPTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>DETAILS</u>	<u>AMOUNT</u>
Opening Balance as on April 01, 2022			Health Expenses	3,314	
Cash in hand	-		Gratuity	91,800	
Canara Bank, Mulbagal	<u>26,272</u>	26,272	Welfare	13,301	
			Bank Charges	<u>27</u>	1,08,442
Interest on Savings Bank A/c		420			
Gratuity		91,800	Closing Balance as on March 31, 2023		
			Cash in hand	-	
			Canara Bank, Mulbagal	<u>10,050</u>	10,050
		<u>1,18,492</u>			<u>1,18,492</u>

for Grama Vikas


 Hon. Secretary
K. V. Ramesh
 Place: Bengaluru HONARARY SECRETARY
 Date : 03-07-2023 GRAMA VIKAS

Subject to our report of even date.
For K N Prabhaskar & Co.
 Chartered Accountants
 FRN: 004982S


K. N. PRABHASHANKAR
 Partner
 M.No.: 019575



GRAMA VIKAS - STAFF HEALTH AND WELFARE ACCOUNT
Honnasetthalli, Yelagondahalli Post, Mulbagal Taluk, Kolar District - 563127
SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET
ACCOUNTING YEAR ENDED MARCH 31, 2023

SCHEDULE 'A' FIXED ASSETS

PARTICULARS	W.D.V. AS ON 01.04.2022	ADDITIONS/TRANSFER (DELETIONS)	TOTAL AS ON 31.03.2023	DEPRECIATION FOR THE YEAR	W.D.V. AS ON 31.03.2023
Office Equipment	52,751	-	52,751	7,913	44,838
Total	52,751	-	52,751	7,913	44,838

for Grama Vikas

Hon. Secretary

K. V. Ramesh

Place: Bengaluru
Date : 03-07-2023

**HONARARY SECRETARY
GRAMA VIKAS**

Subject to our report of even date.

For K N Prabhaskar & Co.

Chartered Accountants

FRN: 004982S

K. N. Prabhaskar

K. N. PRABHASHANKAR

Partner

M.No.: 019575

