

INDEPENDENT AUDITOR'S REPORT

To The Members of **GRAM VIKAS**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of GRAM VIKAS, MOHUDA, BERHAMPUR - 760002, ODISHA a society registered under the Society Registration Act which comprise the Balance Sheet as at 31st March 2023, and the Statement of Income & Application for the year then ended and notes to the financial statements, including a summary of significant accounting policies and notes there on.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information in the manner so required and give a true and fair view in conformity of the Society as at March 31, 2023 and of the excess of Application over Income for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified 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 Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Standalone Financial Statements

The Society's Management are responsible with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintence of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Society 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 Agency or to cease operations, or has no realistic alternative but to do so

Those Management are also responsible for overseeing the Society's financial reportion

process.









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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.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a) In Our Opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- b) The Balance Sheet and the Income & Application Account dealt with by this Report are in agreement with the books of account.

For AASA & Associates

BHUBANESWAF

Chartered Accountant

FRN - 310073E

Amit Kumar Agarwalla

Partner

Membership No. - 063572

Place: Bhubaneswar Date: 18.08.2023

UDIN: 23063572BGVXWY9184

BALANCE SHEET AS AT 31st MARCH 2023

Particulars	Sch.	As at	As at
		31.03.2023	31.03.2022
		(in Rupees)	(in Rupees
LIABILITIES			
General Fund	I	35,66,16,838	36,30,80,996
Deferred Project Receipts	II	4,87,31,012	4,83,38,947
Project Funds - Restricted Grants	III A	5,75,36,407	5,07,32,532
Capital Asset Fund	IV	9,05,90,728	8,81,72,908
Dairy Development Fund		1,80,551	1,80,551
Other Funds	V	1,73,08,171	1,67,22,053
Current Liabilities and Provisions	VI	94,15,169	1,18,16,513
		58,03,78,876	57,90,44,500
<u>ASSETS</u>			
Fixed Assets	VII	9,05,90,728	8,81,72,908
Investments	VIII	11,19,49,115	14,38,45,705
Piped Water Supply Projects' Advances	III B	2,90,30,057	4,38,57,003
Current Assets	IX	22,95,29,772	21,93,62,173
Application out of Past Accumulations	X	11,92,79,204	8,38,06,711
		58,03,78,876	57,90,44,500

In terms of our attached report of even date.

FOR: AASA & ASSOCIATES CHARTERED ACCOUNTANTS

FRN:310073E

[Amit Kumar Agarwalla, FCA]

P A R T N E R M. No.: 063572

UDIN: 23063572BGVXWY9184

BHUBANESWAR DT: 18.08.2023 FOR: GRAM VIKAS

Joe Radiath

(Liby T Johnson)
Executive Director

INCOME AND APPLICATION ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Particulars		Year ending	Year ending
		31.03.2023	31.03.2022
		(in Rupees)	(in Rupees)
INCOME			
Grants and Donations		1,96,98,823	1,84,95,341
Award - Excellance in Climate Change Mitigation and Adaptation		4,00,000	(2)
Interest Income	54,87,033		48,62,060
Add: Interest income earned on donor funds - Grant-in-aid	8,16,877	63,03,910	10,51,475
Income from Investments		1,79,11,938	2,15,01,680
Income from Sale of assets		75,353	=,,,,,,,,,,,,
Reimbursements		10,98,704	4,79,972
House Rent Income		14,82,624	11,08,174
Miscellaneous Income		14,82,649	9,14,861
Overhead recoveries from the projects		19,46,826	8,35,345
		21 10 42 060	
Utilisation against restricted grant (Annex to Schedule - III A) - Pass through	ugn entry	21,18,43,060	19,25,62,554
Total Income	=	26,22,43,887	24,18,11,462
APPLICATION			14
Application - Programme - Revenue			
Village Institutions	Annex - 1	68,78,350	1,07,76,343
Water	Annex - 2	2,61,19,259	1,33,33,194
Livelihoods	Annex - 3	30,56,217	12,75,281
Sanitation & Hygiene	Annex - 4	34,29,701	17,85,579
Habitat & Technology	Annex - 5	12,35,311	6,71,531
Education and Youth	Annex - 6	12,51,404	#
Disaster Relief and Rehabilitation			78,331
Planning and Monitoring	Annex - 7	25,63,730	17,22,390
Documentation & Communication	Annex - 8	53,26,808	26,74,439
Human Resource Development	Annex - 9	60,52,778	11,62,485
Strategies & Systems	Annex - 10	42,68,149	20,21,126
Audit Costs	Annex - 11	15,18,740	16,07,533
Staff Costs	Annex - 12	93,48,173	42,42,526
Administration Costs	Annex - 13	1,03,59,570	57,33,107
Utilisation against restricted grant (Annex to Schedule - III A) - Pass through	ugh entry	21,18,43,060	19,25,62,554
Application - Programme - Capital			
Capital Expenses		-	-
Depreciation on assets acquired from sources other than Income- Donor fu	nds	15,18,404	13,58,838
Depreciation on assets acquired from sources other than Income- Past Accu		29,46,726	31,59,827
Total Application	tro Exec	29,77,16,380	24,41,65,084
Less: Application Amount in excess of the application to the extent of available met out of Past Accumulation transferred to Balance Sheet	Income	3,54,72,493	23,53,622
	-	26,22,43,887	24,18,11,462
	=		. , ,

INCOME AND APPLICATION APPROPRIATION ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Particulars	Period ending 31.03.2023	Year ending 31.03.2022
	(in Rupees)	(in Rupees)
Add: Depreciation on assets acquired from sources other than income transferred to BS	44,65,130	45,18,665
Less: Interest on Donor Project Funds trf.to Project Fund A/c-Grant-in-aid	8,16,877	10,51,475
Less: Interest on Bank deposits of G.V. Welfare Fund transferred to Balance Sheet	8,93,018	(# 3)
Net Surplus	27,55,235	34,67,190

Note: Income and application account is prepared u/s 11 of Income Tax Act, 1961

As per report of even date

FOR: AASA & ASSOCIATES

CHARTERED ACCOUNTANTS

FRN:310073E

[Amit Kumar Agarwalla, FCA]

PARTNER M. No.: 063572

UDIN: 23063572BGVXWY9184

BHUBANESWAR DT: 18.08.2023 FOR: GRAM VIKAS

(Joe Madiath) Chairman

(Liby T Johnson)
Executive Director

SCHEDULES TO BALANCE SHEET AS AT 31st MARCH 2023

GENERAL FUND		SCHEDULE - I
Particulars	As at	As at
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Opening Balance	36,30,80,996	37,05,21,169
Add: Net Surplus transferred from I & A Account	27,55,235	34,67,190
Add: Receipts against deferred project receipts	1,28,38,632	57,69,627
Less: Transferred to Dairy Development Fund	-	1,80,551
Less: Bills raised against project funds	1,32,30,697	75,29,861
Less: Assets acquired out of Past Accumulation	88,27,328	89,66,578
Net General Fund	35,66,16,838	36,30,80,996
DEFERRED PROJECT RECEIPTS		OCKUPAN F. W
Particulars	Agat	SCHEDULE - II
atticulais	As at 31.03.2023	As at
		31.03.2022
	(in Rupees)	(in Rupees)
Onening Ralance	4 92 29 047	4 (5 79 712
Opening Balance	4,83,38,947	4,65,78

DEFERRED PROJECT RECEIPTS		SCHEDULE - II
Particulars	As at	As at
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Opening Balance	4,83,38,947	4,65,78,713
Add: Accretions against project receivables	1,32,30,697	75,29,861
Less: Receipts against deferred project receipts	1,28,38,632	57,69,627
	4,87,31,012	4,83,38,947

PROJECT FUNDS - RESTRICTED GRANTS	S	CHEDULE - III A
Particulars	As at	As at
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Opening Balance	5,07,32,532	7,17,05,398
Add: Project funds received	21,78,30,058	17,05,38,213
Add: Bank Interest earned on project funds	8,16,877	10,51,475
Less: Project Fund depletions	21,18,43,060	19,25,62,554
	5,75,36,407	5,07,32,532

PIPED WATER SUPPLY PROJECTS (GOVT.)		SCHEDULE - III B
Particulars	As at	As at
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Opening Balance	(4,38,57,003)	(5,67,55,276)
Add: Amount received/credited	1,68,34,585	1,61,00,912
Less: Amount spent	20,07,639	32,02,639
	(2,90,30,057)	(4,38,57,003)

CAPITAL ASSET FUND		SCHEDULE - IV
Particulars	As at	As at
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Opening Balance Add: Assets purchased during the year	8,81,72,908 1,27,11,671	8,85,60,593 1,07,12,820
Less: Deletions at WDV Less: Depreciation for the year 2022-23	8,973 1,02,84,878	1,11,00,505
	9,05,90,728	8,81,72,908

OTHER FUNDS			SCHEDULE - V
Particulars		As at	As at
		31.03.2023	31.03.2022
		(in Rupees)	(in Rupees)
A. I. Wyter Develop Cond		10115470	1 01 15 470
Arghyam Water Revolving fund		1,21,15,478	1,21,15,478
G.V.Employees Welfare Fund	23,79,244		26,86,144
Add: Interest on Welfare Fund transferred from Income & App. A/c	8,93,018	32,72,262	ш
Health Assurance Fund		12,01,956	12,01,956
Drinking Water Subsidy Fund	2	7,18,475	7,18,475
		1,73,08,171	1,67,22,053

CURRENT LIABILITIES & PROVISIONS		SCHEDULE - VI
Particulars	As at	As at
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Outstanding Expenses	5,66,401	4,69,775
Advance against sale of Assets	5,64,567	e
Village Committee Water & Sanitation Program Payables	36,84,900	36,84,900
TDS collected & Payable	995	4,69,534
GST Collected & Payable	2,40,530	10,80,382
Gram Vikas EPF and EDLI Payable	:#:	8,80,714
Professional Tax Collected and Payable	***	28,875
GST Input Contingent Liability	38,59,877	49,65,210
Other payables	4,97,899	2,37,123
	94,15,169	1,18,16,513

FIXED ASSETS		SCHEDULE -VII
Particulars	As at	As at
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Land	75,32,063	65,68,763
Leasehold Property	2,89,456	2,92,535
Buildings	4,71,52,547	5,03,41,239
Vehicles	16,06,303	18,94,540
Electrical Fittings	7,63,196	6,59,788
Furniture & Fittings	24,24,594	23,89,592
Computer & Peripherals	14,63,843	18,90,493
Equipments	2,11,83,882	2,15,52,832
Cycles	7,825	9,206
Capital Work in Progress	81,67,019	25,73,920
	9,05,90,728	8,81,72,908

Particulars As at 31.03.2023 As at 31.03.2022 Investments in : (in Rupees) (in Rupees) RBI Bonds (8% Taxable) Mutual Funds (Valued at cost) - 3,50,00,000 Mutual Funds (Valued at cost) 11,19,49,115 10,88,45,705

11,19,49,115

14,38,45,705

INVESTMENTS

CURRENT ASSETS			SCHEDULE -IX
Particulars		As at	As at
		31.03.2023	31.03.2022
		(in Rupees)	(in Rupees
Advances _			
Programme expenditure advances			1,07,368
· ·	4,13,894		
Toilet & Bathing room Advances			4,12,026
PGL Furnitures Pvt. Ltd.	29,122		29,122
Infyways Solution Pvt. Limited	1,38,849		1.00.040
Sundry Advances	3,53,381		1,93,342
Stock, Spares & Stores	35,86,988		36,25,365
Payment to EPFO for GV EPF Trust, towards settlement of accounts	30,00,000		30,00,000
of the GV EPF Trust		75,22,234	
Receivables			
DDRP Project receivables - OSDMA, Bhubaneswar	3,46,45,676		3,46,45,676
Urban Management Centre - UMC	14,10,396		14,10,396
Water & Sanitation Project - MCL Project Receivables	3,43,644		3,43,644
Water & Sanitation Project receivables - RSP, Rourkela	48,01,796		48,01,796
Rural Water Supply & Sanitation (Govt. of Odisha)	74,78,108		70,86,043
Schools Water supply Project, NALCO, Angul	51,392		51,392
RWSS - JJM (ISA)	1,673		75,90,572
Village Committees Toilets & Bathing rooms Advances receivable	11,20,357		12,22,287
Village Committees Water supply advances receivable	7,30,121		15,16,889
Village water supply projects' pending settlement	2,20,004		10,15,639
Rent Receivable	8,10,300		3,11,200
	17,82,196		25,02,365
Interest Accrued on Deposits & Bonds and Dividend Receivable			
Thrive Energy Technologies Pvt. Ltd.	6,63,911		6,63,911
Life Circle Health Services Pvt. Ltd.	2,48,520		1,85,880
Sundry Receivables	1,68,731	5,44,76,825	1,98,147
		3,11,70,023	
Deposits		20,18,205	20,18,205
Statutory Receivables			
TDS Deducted & Receivable	3,12,71,383		2,60,79,894
Service Tax and GST Receivable	8,48,877		15,62,130
Cash and bank balances		3,21,20,260	
Cash in hand		1,17,765	1,10,526
Cash at Bank:		-,-,,, ~~	1,10,020
In Fixed Deposits with banks	7,62,41,545		4,18,66,964
In Savings Bank Accounts	5,70,32,938		7,68,11,394
III Gavings Dank Accounts	3,10,32,930	13,32,74,483	7,00,11,274
		13,34,74,403	
	-	22,95,29,772	21,93,62,173
	=	22,73,27,112	21,73,02,173

APPLICATION FROM PAST ACCUMULATIONS/CORPUS		SCHEDULE -X
Particulars	As at	As at
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Application out of Past Accumulation - 2018-19	1,51,41,308	1,51,41,308
Application out of Past Accumulation - 2019-20	4,12,62,503	4,12,62,503
Application out of Past Accumulation - 2020-21	2,50,49,278	2,50,49,278
Application out of Past Accumulation - 2021-22	23,53,622	23,53,622
Unabsorbed expenses incurred out of Past Accumulation during current		
year transferred from Income & Application A/c	3,54,72,493	
	11,92,79,204	8,38,06,711

(PROJECT FUNDS - RESTRICTED GRANTS)

ANNEXURE TO SCHEDULE FOR RESTRICTED GRANTS FOR THE YEAR ENDED 31st MARCH 2023

	Aı	nex. to SchIII A
Particulars	Year ending	Year ending
	31.03.2023	31.03.2022
	(in Rupees)	(in Rupees)
Opening Balance of Project Funds	5,07,32,532	7,17,05,398
Accretion during the year		
		@
Grants in Aid	21,78,30,058	17,05,38,213
Interest Income on donor funds transferred from Income & Application app. A/c	8,16,877	10,51,475
Total	21,86,46,935	17,15,89,688
Depletion during the year		
Depletion - Programme		
Village Institutions	2,03,47,947	1,43,33,482
Water	10,89,00,949	8,56,98,867
Livelihoods	2,95,99,446	1,70,71,554
Sanitation & Hygiene	1,29,22,766	1,16,83,294
Habitat & Technology	75,73,884	1,14,90,238
Education & Youth	61,66,049	1,05,600
Disaster Relief and Rehabilitation	30,60,801	1,71,77,335
Planning and Monitoring	44,22,286	81,26,609
Documentation & Communication	22,31,672	38,79,352
Human Resource Development	43,10,073	38,05,838
Strategies & Systems	37,00,998	69,19,779
Grants and donations		50,000
Audit Costs	8,16,886	6,81,783
Staff Costs	20,32,618	65,59,055
Administration Costs	20,24,142	20,79,324
Project assets	37,32,543	17,46,242
Swachh Bharat Mission support for Toilets & Bathing room projects	<u>u</u>	11,54,202
Total —	21,18,43,060	19,25,62,554
Closing Balance of Project Funds	5,75,36,407	5,07,32,532

PIPED WATER SUPPLY PROJECTS - GOVT. (RWSS)

ANNEXURE TO PIPED WATER SUPPLY PROJECTS' ADVANCES FOR THE YEAR ENDED 31st MARCH 2023

Year ending 31.03.2023 (in Rupees) (4,38,57,003)	Year ending 31.03.2022 (in Rupees) (5,67,55,276)
(in Rupees) (4,38,57,003) 1,46,93,063	(in Rupees) (5,67,55,276)
(4,38,57,003) 1,46,93,063	(5,67,55,276)
1,46,93,063	
	1.24.00.827
	1.24.00.827
12 52 021	-,- 1,00,027
13,33,931	31,16,055
7,87,591	5,84,030
1,68,34,585	1,61,00,912
20,07,639	32,02,639
20,07,639	32,02,639
(2,90,30,057)	(4,38,57,003)
	20,07,639 20,07,639

FYEID ASSETTS As AT 31.03.3023 Annear To Salue Name Proper leafner For funchial For funchial For funchial Annear To Salue Name						GR	GRAM VIKAS							
Inss	XED ASSETS AS AT	31.03.2023											Ann	ex. To Sch VI
Harding Conjugated locate Additional loc				Gross Block					Depre	ciation			Net Bloc	¥
Continue									For th	e year				
Rs. Or. Emonths) C. Emonths)	rticulars	Original cost as	Additions	Additions	Deletions	Total as on	Till 31.03.22	Rate	Amount		Amount	Total as on	W.D.V.as on 31.03.23	W.D.V.as of
Fig. 18 Fig.		on 01.04.22	during the year - (> 6 months)	during the year - (< 6 months)	during the	31.03.23			(> 6 months)		(< 6 months)	31.03.23		31.03.2
65,68,763 9,63,300 75,32,063 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,390 15,		Rs.		Rs.	Rs.	Rs.	Rs.	%	Rs.	%	Rs.	Rs.	Rs.	Rs
Property 3,07,936 Property 3,07,936 Property Property 3,07,936 Property	pu	65,68,763	9,63,300	W.	У.:	75,32,063	•	%0	(u)	%0	1.0	29-4	75,32,063	65,68,763
ggs 75/13/20			ř	٠	¶;;		1001						000	
tes 7,91,81361 10,03,000 9,92,331 - 811,76,712 2,88,40,122 10% 51,34,423 5% 49,618 3,40,24,165 4,71,52,547 5,03 n-Progress 25,73,920 - 81,67,019 - 81,67,019 - 0% - 8,64,996 16,06,303 18,67,019 25,97,359 18% - 8,64,996 16,06,303 18,67,019 25,97,359 18% - 8,64,996 16,06,303 18,67,019 25,97,359 18% - 8,64,996 16,06,303 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199 18,67,199<	asehold Property *	3,07,930	8 10	on a	•	3,07,930	15,395	%[3,079	0.5%		18,474	2,89,450	2,92,535
Territings 8,88,548 79,750 1.02,750 2.471,299 5,971,359 15% 2,83,466 7.5% - 8,64,996 16,06,303 18, 28,146,873 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00,48,673 1.00	ildings	7,91,81,361	10,03,000	9,92,351		8,11,76,712	2,88,40,122	10%	51,34,425	2%	49,618	3,40,24,165	4,71,52,547	5,03,41,239
1. 1. 1. 1. 1. 1. 1. 1.					Ť		•							<i>5</i>);
Segretary Segret	ork-in-Progress	25,73,920	\ *	55,93,099	•	81,67,019	*	%0	150	%0	¥i	•	81,67,019	25,73,920
5.8 4,91,899 - 2,91,359 15,04,309 15,06,303 181 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303 18,06,303		*	•	×	î		**							
Exercises 8.88.548 79,750 1.02,750 1.071,048 2,28,760 1.0% 773,954 5% 5,138 3,07,852 7,63,196 6, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	hicles	24,91,899	•		20,600	24,71,299	5,97,359	15%	2,83,466	7.5%	•	8,64,996	16,06,303	18,94,540
Fig. 88,8,548			•		i		(15,829)							(4,771
re & Fixture 37,93,474 1,64,867 1,32,192 40,90,533 14,03,882 10% 2,55,447 5% 6,610 16,65,939 24,24,594 23,43,43 ter & Peripherals 96,40,873 4,07,934 96,61,539 77,50,380 40% 7,76,138 20% 74,910 81,97,696 14,63,843 18, nents 3,68,71,276 19,18,748 13,33,014 - 4,01,23,038 1,53,18,444 15% 35,20,736 7.5% 99,976 1,89,39,156 2,11,83,882 2,15,22 nents 20,751 20,751 11,545 15% 1,384 15% 1,00,48,626 2,36,252 6,40,31,204 9,05,00,728 8,81,7	ectrical Fittings	8,88,548	79,750	1,02,750	(®)	10,71,048	2,28,760	10%	73,954	2%	5,138	3,07,852	7,63,196	6,59,788
re & Fixture 37,93,474 1,64,867 1,32,192 - 40,90,533 14,03,882 10% 2,55,447 5% 6,610 16,65,939 24,24,594 23, ter & Peripherals 96,40,873 54,087 77,50,380 40% 7,76,138 20% 74,910 81,97,696 14,63,843 18, ter & Peripherals 96,40,873 66,1539 77,50,380 40% 7,76,138 20% 74,910 81,97,696 14,63,843 18, nents 3,68,71,276 19,18,748 15,318,444 15% 35,20,736 7.5% 99,976 1,89,39,156 2,11,83,882 2,15, 20,751 20,751 11,545 15% 1,58 1,00,48,626 2,36,252 6,40,31,204 9,05,90,728 8,81,7 14,23,38,795 41,83,715 85,27,956 4,28,534 15,46,21,951 1,00,48,626 2,36,252 6,40,31,204 9,05,90,728 8,81,7			2.0	গ	100									
ter & Peripherals 96,40,873	miture & Fixture	37,93,474	1,64,867	1,32,192	9	40,90,533	14,03,882	10%	2,55,447	2%	6,610	16,65,939	24,24,594	23,89,592
ter & Peripherals 96,40,873 54,050 3,74,550 4,07,934 96,61,539 77,50,380 40% 7,76,138 20% 74,910 81,97,696 14,63,843 18, nents - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -			8	×	Ť		•							•))
Hents 3,68,71,276 19,18,748 13,33,014 - 4,01,23,038 1,53,18,444 15% 35,20,736 7.5% 99,976 1,89,39,156 2,11,83,882 2,15, 20,751 - 20,751 1,345 15% 14,23,38,795 41,83,715 85,27,956 4,28,534 15,46,21,932 (4,19,561)	mputer & Peripherals	96,40,873	54,050	3,74,550	4,07,934	96,61,539	77,50,380	40%	7,76,138	20%	74,910	81,97,696	14,63,843	18,90,493
nents 3,68,71,276 19,18,748 13,33,014 - 4,01,23,038 1,53,18,444 15% 35,20,736 7.5% 99,976 1,89,39,156 2,11,83,882 2,15,38,882 2,15,38,736 20,751 - - 20,751 11,545 15,46,21,932 1,00,48,626 2,36,252 6,40,31,204 9,05,90,728 8,81,748		3	' a '	×	(F)		(4,03,732)	1	1 22	6:	Ĉ	•	11.0	(4,202
20,751 - 20,751 11,545 15% 1,381 7.5% - 12,926 7,825 7,825 14,23,38,795 41,83,715 85,27,956 4,28,534 15,46,21,932 (4,19,561) 1,00,48,626 2,36,252 6,40,31,204 9,05,90,728 8,81; (4,19,561)	uipments	3,68,71,276	19,18,748	13,33,014		4,01,23,038	1,53,18,444	15%	35,20,736	7.5%	926,66	1,89,39,156	2,11,83,882	2,15,52,832
20,751 - 20,751 11,545 15% 1,381 7.5% - 12,926 7,825 7,825 15% 14,23,38,795 41,83,715 85,27,956 4,28,534 15,46,21,932 (4,19,561) 1,00,48,626 2,36,252 6,40,31,204 9,05,90,728 8,81, (4,19,561) 1,00,48,626 2,36,252 6,40,31,204 9,05,90,728 8,81, (4,19,561) 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,48,626 1,00,		10	*	1 ()	Ñ		1							
41,83,715 85,27,956 4,28,534 15,46,21,932 5,41,65,887 1,00,48,626 2,36,252 6,40,31,204 9,05,90,728 8,81, (4,19,561)	cles	20,751	r	1(8)	•	20,751	11,545	15%	1,381	7.5%		12,926	7,825	9,206
(4,19,561)		14 23 38 795	41 83 715	85 27 956	4 28 534		5.41.65.887		1.00.48.626		2,36,252	6,40,31,204	9,05,90,728	8,81,72,908
							(4,19,561)							(8,973

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Particulars Conginal Content Countributions Content Buck C														
ASSETIS AS AT 31 (A32,2023 (Poreign Countributions) Activities A						GRA	M VIKAS							
Internation Continual tosis to a many large Continual tosis to a man	D ASSETS AS A'	T 31.03.2023 (Foreig	n Contributions											
Contignate costs at Additions Addition				Gross Block					Del	preciatio	u,		Net B	lock
Conginal cost 18									For th	e year				
Fig. 10 Fig.	ulars	Original cost as on 01.04.22	Additions during the year - (Additions during the year - (< 6 months)	Deletions during the	Total as on 31.03.23	Till 31.03.22	Rate	Amount > 6 months)	Rate	Amount (< 6 months)	Total as on 31.03.23	W.D.V.as on 31.03.23	W.D.V.as on 31.03.22
50,58,8872 9,653,300 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%	Rs.	%	Rs.	Rs.	Rs.	Rs
By Table Tribute By Table Tribute By Table By Ta		50,58,872	9,63,300	3	*	60.22,172	3	%0	36	%0		×	60,22,172	50,58,872
ggs 7,84,75,737 10,03,000 9,92,351 - 8,04,71,088 2,86,89,234 10% 50,78,951 5% 49,618 3,38,17,803 4,66,53,285 4,97 Progress	old Property *	3.07.930	*	* *		3,07,930	15,395	1%	3,079	0.5%	30	18,474	2,89,456	2,92,535
Fig. 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	6 4		100											
Fig. 12, 67, 213	sāu	7.84,75,737	10,03,000	9,92,351	3 3	8,04,71,088	2,86,89,234	%01	50,78,951	2%	49,618	3,38,17,803	4,66,53,285	4,97,86,503
Fig. 12,67,213	in-Progress	T	*	•	•()	(2)	è	%0	1,0	%0		•		•
Section Sect	0	12 67 213	0. 3	•	20 600	12.46.613	4.33.307	15%	1.24.370	7.5%	*	5.41.848	7.04.765	8.33,906
Tet & Fixture 33,34268 6 61,910 29,250 - 5,93,669 1,83,681 10% 38,074 5% 1,463 2,22,218 3,70,451 3 Tet & Fixture 33,34268 52,562 - 33,86,830 13,04,689 10% 2,08,214 5% - 15,12,903 18,73,927 20 Tet & Fixture 33,34268 52,562 - 2,70,650 82,76,685 71,19,343 40% 5,69,792 20% - 74,21,999 8,54,686 13 Tet & Peripherals 84,93,285 54,050 - 2,70,650 13,296,938 15% 21,58,233 7.5% 72,407 15,52,7,578 1,31,23,012 1,25 Tet & Peripherals 84,93,285 54,050 - 2,86,50,590 1,32,96,938 15% 21,58,233 7.5% 72,407 1,53,418 1,31,23,012 1,25 Tet & Peripherals 84,93,285 54,030 1,32,96,393 15% 21,58,233 7.5% 72,407 1,33,418 1,31,23,012 1,32,418 Tet & Peripherals 84,93,285 54,030 1,32,96,393 15% 21,58,233 7.5% 72,407 1,33,418 1,31,23,012 1,32,418 Tet & Peripherals 84,93,285 54,030 1,32,96,393 15% 21,58,233 7.5% 72,407 1,32,488 1,31,23,012 1,32,418 1,31,23,012 1,32,418 1,31,23,012 1,32,418 1,31,23,012 1,32,418 1,31,23,012 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,31,23,013 1,32,418 1,32,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418 1,31,418	3			,	,		(15,829)	15						(4,771)
re & Fixture 33,34,268 52,562 2,70,650 82,76,683 13,04,689 10% 2,08,214 5% 15,12,903 18,73,927 20 ter & Peripherals 84,93,285 54,050 2,70,650 82,76,683 71,19,343 40% 5,69,792 20% 74,21,999 8,54,686 13 ter & Peripherals 84,93,285 18,55,119 9,65,423 2,86,50,590 1,32,96,938 15% 21,58,233 7.5% 72,407 1,55,27,578 1,31,23,012 1,23 nents 472 472 263 15% 21,58,233 7.5% 72,407 1,55,27,578 1,31,23,012 1,23 nents 472 20,21,250 12,89,56,049 5,10,42,850 81,80,744 1,23,488 5,90,64,117 6,98,91,932 7,22	cal Fittings	5,02,509	61,910	29,250	•0	5,93,669	1,83,681	10%	38,074	2%	1,463	2,23,218	3,70,451	3,18,828
ter & Peripherals 84,93,285 54,050 - 2,70,650 82,76,685 71,19,343 40% 5,69,792 20% - 74,21,999 8,54,686 13 Line & Peripherals 84,93,285 54,050 - 2,70,650 82,76,685 71,19,343 40% 5,69,792 20% - 74,21,999 8,54,686 13 Line & Peripherals 84,93,285 54,050 - 2,70,650 1,32,96,938 15% 21,58,233 7.5% 72,407 1,55,27,578 1,31,23,012 1,25 Line & Peripherals 84,93,285 18,60,792 20% - 74,21,999 8,54,686 13 Line & Peripherals 84,93,285 18,60,792 20% - 74,21,999 8,54,686 13 Line & Peripherals 84,93,285 18,60,792 20% - 74,21,999 8,54,686 13 Line & Peripherals 84,93,285 18,60,792 20% - 74,21,999 8,54,686 13 Line &	ure & Fixture	33,34,268	52,562		i a	33,86,830	13,04,689	10%	2,08,214	2%		15,12,903	18,73,927	20,29,579
Lents 2,58,30,048 18,55,119 9,65,423	iter & Peripherals		54,050	(2,70,650	82,76,685	71,19,343	40%	5,69,792	20%	•	74,21,999	8,54,686	13,73,942
Lents 2,58,30,048 18,55,119 9,65,423 - 2,86,50,590 1,32,96,938 15% 21,58,233 7.5% 72,407 1,55,27,578 1,31,23,012 1,25, 23,00,48 18,55,119 1,23,70,334 19,87,024 2,91,250 12,89,56,049 5,10,42,850 81,80,744 1,23,488 5,90,64,117 6,98,91,932 7,22.		T	13913	•	3		(2,67,136)							(3,514)
472 263 15% 31 7.5% 294 178 12,32,70,334 39,89,941 19,87,024 2,91,250 12,89,56,049 5,10,42,850 81,80,744 1,23,488 5,90,64,117 6,98,91,932 7,22	nents	2,58,30,048	18,55,119	9,65,423	3K 3	2,86,50,590	1,32,96,938	15%	21,58,233	7.5%	72,407	1,55,27,578	1,31,23,012	1,25,33,110
12,32,70,334 39,89,941 19,87,024 2,91,250 12,89,56,049 5,10,42,850 81,80,744 1,23,488 5,90,64,117 6,98,91,932 7,22, (2.82,965)		472	E RE	() (i)	•	472		15%	31	7.5%	•	294	178	209
39,89,941 19,87,024 2,91,250 12,89,56,049 5,10,42,850 81,80,744 1,23,488 5,90,64,117 6,98,91,932 7,22, (2,82,965)		745	\(\epsilon \)		a		N.)))
		12,32,70,334	39,89,941	19,87,024	2,91,250	12,89,56,049	5,10,42,850 (2,82,965)		81,80,744		1,23,488	5,90,64,117	6,98,91,932	7,22,27,484

					GRAM VIKAS	IKAS							
FIXED ASSETS AS AT 31.03.2023 (Indian)	31.03.2023 (India	n)											
			Gross Block					Depreciation	iation			Net Block	lock
								For the year	year				
Particulars	Original cost as	Additions	Additions	Deletions	Total as on	Till 31.03.22	Rate	Amount	Rate	Amount	Total as on	W.D.V.as on	W.D.V.as on
	on 01.04.22	on 01,04,22 during the year - during the year (>6 months)	during the year - (< 6 months)	during the	31.03.23		<u> </u>	(> 6 months)		(Transmitter)	31.03.23	31.03.23	31.03.22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%	Rs.	%	Rs,	Rs.	Rs,	Rs.
Land			•	1		JE	%0	•	%0			•	
Leasehold Property *	, it		•	•		E	1%	•	0.5%	•		•	
Buildings	4,93,110	•	1	•	4,93,110	71,501	%01	42,161	2%		1,13,662	3,79,448	4,21,609
Work-in-Progress	25,73,920	•	55,93,099	1	81,67,019	. 340	%0		%0	9	1	81,67,019	25,73,920
Vehicles	11,87,879		1	•	11,87,879	1,43,576	15%	1,56,646	7.5%	₹ 0	3,00,222	8,87,657	10,44,303
Electrical Fittings	3,83,811	17,840	73,500	•	4,75,151	44,167	%01	35,748	2%	3,675	83,590	3,91,561	3,39,644
Furniture & Fixture	4,39,780	1,12,305	1,32,192	•	6,84,277	91,238	%01	46,085	2%	6,610	1,43,933	5,40,344	3,48,542
Computer & Peripherals	11,47,588	•	3,74,550	1,37,284	13,84,854	6,31,037	40%	2,06,346	20%	74,910	7,75,697	6,09,157	5,16,551
Equipments	1,10,05,886	63,629	3,67,591	•	1,14,37,106	20,01,846	15%	13,60,151	7.5%	27,569	33,89,566	80,47,540	90,04,040
Cycles		1.6	•	,		r with the	15%		7.5%	*	9		• 19
	1,72,31,974	1,93,774	65,40,932	1,37,284	2,38,29,396	29,83,365		18,47,137		1,12,764	48,06,670	1,90,22,726	1,42,48,609 (688)

Particulars Original cost at Machine to Table Septembrily Compute & Fertification Defence of the Machine to Table Septembrily For the year of during the Machine to Table Septembril Septembri						GRAM VINAS	INAO							
Particular Par	(XED ASSETS AS A)	31.03.2023 (Genei	ral)											
Part)	Gross Block					Deprec	iation			Net B	lock
Criginal cost as									For the	year				
15,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,09,801 1.5,	articulars	Original cost as on 01.04.22	Additions during the year - (> 6 months)	Additions during the year -	Deletions during the	Total as on 31.03.23			Amount > 6 months)		Amount 6 months)	Total as on 31.03.23	W.D.V.as on 31.03.23	W.D.V.as on 31.03.22
15,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,09,891 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,091 1.5,09		Rs.	Rs.		Rs.	Rs.		%	Rs.	%	Rs.	Rs.	Rs.	Rs.
gs 2,12,514 2,12,514 79,387 10% 13,313 5% - 92,700 1,19,814 1,3 n-Progress 36,807 2,12,514 79,387 10% 13,313 5% - 92,700 1,19,814 1,3 sal Fittings 2,228 36,807 20,476 15% 2,450 7,5% - 22,996 13,881 1 re & Fixture 19,426 19,426 7,955 10% 1,148 5% - 91,03 10,323 1 ter & Peripherals 35,342 33,342 11,282 15% 1,350 7,5% - 12,012 13,330 1 rents 18,36,487 18,36,487 1,39,672 20,745 15% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05% 1,05	put	15,09,891	•	- k		15,09,891	3	%0		%0		•	15,09,891	15,09,891
ggs 2,12,514 - 2,12,514 79,387 10% 13,313 5% - 92,700 1,19,814 1,3 n-Progress - - - 2,12,514 79,387 10% - 0% - 92,700 1,19,814 1,13 ss - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<	asehold Property *	r	*			•	·	1%	-	0.5%	*		,	ľ
Figure 19, 20, 36, 807	sguidings	2,12,514			1.	2,12,514	-	10%	13,313	2%	1	92,700	1,19,814	1,33,127
Salvania Sal	'ork-in-Progress	,	•)	b.		100	r	%0	1)	%0	E	B)	•	9)
re & Fixture 19,426 7,955 10% 11,148 5% - 1,184 1,184 re & Fixture 19,426 7,955 10% 1,148 5% - 9,103 10,323 1 ter & Fixture 19,426 7,955 10% 1,148 5% - 9,103 10,323 1 ter & Peripherals - - - - - 9,103 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	chicles	36,807	1	(F)	*	36,807	-	15%	_	7.5%		22,926	13,881	16,331
re & Fixture 19,426 - - 19,426 7,955 10% 1,148 5% - 9,103 10,323 ter & Peripherals - - - - - 9,103 10,323 nents 35,342 - - - - - - - - - 20,279 - - 35,342 - - 20,279 11,282 15% 1,350 7.5% - 22,012 13,330 18,36,487 - - - 18,36,487 1,39,672 20,745 - 9,103 10,676,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070 16,76,070	ectrical Fittings	2,228	•		2	2,228	_	10%	132	5%	9	1,044	1,184	1,316
ter & Peripherals 35,342 19,660 15% 2,352 7.5% - 22,012 13,330 nents 35,342 35,342 11,282 15% 1,350 7.5% - 12,632 7,647 18,36,487 18,36,487 1,39,672 20,745 - 1,60,417 16,76,070 16,	ımiture & Fixture	19,426	•	7		19,426		10%	1,148	2%		9,103	10,323	11,471
18,36,487	omputer & Peripherals	t	3	7			-	40%	- Ar	20%		.4	À)¥.
20,279 20,279 11,282 15% 1,350 7.5% - 12,632 7,647 7,647 18,36,487 - 18,36,487 1,39,672 20,745 - 1,60,417 16,76,070 16,9	luipments	35,342		*	*	35,342		15%		7.5%		22,012	13,330	15,682
18,36,487 1,39,672 20,745 - 1,60,417 16,76,070	voles	20,279	A.	1		20,279		15%		7.5%	į.	12,632	7,647	8,997
		18,36,487	8	c	Ĭ.	18,36,487	1,39,672		20,745		¥.	1,60,417	16,76,070	16,96,815

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Annex - 1 VILLAGE INSTITUTIONS Access to Social Protection Schemes Programme Implementation Expenses Annex - 2 WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	Year ending 31.03.2023 (in Rupees) 3,63,924 65,14,426 68,78,350 49,300 1,92,000
VILLAGE INSTITUTIONS Access to Social Protection Schemes Programme Implementation Expenses Annex - 2 WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	(in Rupees) 3,63,924 65,14,426 68,78,350 49,300
VILLAGE INSTITUTIONS Access to Social Protection Schemes Programme Implementation Expenses Annex - 2 WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	3,63,924 65,14,426 68,78,350 49,300
VILLAGE INSTITUTIONS Access to Social Protection Schemes Programme Implementation Expenses Annex - 2 WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	65,14,426 68,78,350 49,300
VILLAGE INSTITUTIONS Access to Social Protection Schemes Programme Implementation Expenses Annex - 2 WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	65,14,426 68,78,350 49,300
Annex - 2 WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	65,14,426 68,78,350 49,300
Annex - 2 WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	68,78,350 49,300
Annex - 2 WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	68,78,350 49,300
WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	
WATER Solar pumps for PWS Civil Engineering support group Implementation Support Agency	
Solar pumps for PWS Civil Engineering support group Implementation Support Agency	
Civil Engineering support group Implementation Support Agency	
Implementation Support Agency	
	1,22,04,084
Programme Implementation Expenses	1,36,73,875
	2,61,19,259
Annex - 3	
LIVELIHOODS	
Migration Facilitation Centres in the corridors	2,29,714
Skill training	2,10,000
Programme Implementation Expenses	26,16,503
	30,56,217
Annex - 4	
SANITATION & HYGIENE	
	920
Water Quality surveillance and management at the village level	
Programme Implementation Expenses	34,28,781
	34,29,701
Annex - 5	
HABITAT & TECHNOLOGY	
Programme Implementation Expenses	12,35,311
	12,35,311
Annex - 6	-
EDUCATION	
Support to Gram Vikas Residential Schools	12,51,404
Support to Grain Vikas Residential Solicols	12,51,404
A	
Annex - 7	
PLANNING AND MONITORING	1,730
FCO level reporting and review	
District level reporting and review	2,37,237
Plan Monitoring Review Meetings	1,82,246
GB reporting and review	8,500
Programme Implementation Expenses	21,34,017
	25,63,730
Annex - 8	
DOCUMENTATION & COMMUNICATION	
Annual Plan Document	22,183
Annual Report	1,75,810
Social Media	12,41,215
	2,37,563
Website	12,600
Gram Vikas Samachar	
Programme Implementation Expenses	36,37,437
	53,26,808
Annex - 9	
HUMAN RESOURCE DEVELOPMENT	
Staff Development Cell	7,18,919
Performance Management System	8,04,897
Internships	3,70,395
Recruitments	9,727
Staff welfare	1,52,771
CPP	1,08,026
Programme Implementation Expenses	38,88,043
Programme implementation Expenses	60,52,778
	00,02,770

Annex - 10 STRATEGIES & SYSTEMS Strengthening Systems Finance Accompaniment ED's Office Programme Implementation Expenses	5,48,225 6,30,150 38,691 30,51,083 42,68,149
Annex - 11 AUDIT COSTS Statutory Audit Internal Audit	3,95,800 11,22,940
Annex - 12 STAFF COSTS Staff Costs - Administration	93,48,173
Annex - 13 ADMINISTRATIVE COSTS Other Administrative Costs	93,48,173 1,03,59,570 1,03,59,570

RESOURCE MOBILISATION AND UTILISATION ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

Particulars	Total		Sources	
ז מו ווכמומוס		Project Grants	Water & Sanitation (Govt.)	Own
	(Rs.)	(Rs.)	(Rs.)	(Rs.)
INCOME				
Grants & Donations	23,75,28,881	21,78,30,058	1,96,98,823	5.9
Award - Excellance in Climate Change Mitigation and Adaptation	4,00,000			4,00,000
Interest Income	63,03,910	8,16,877	35,184	54,51,849
Receipts from Govt, (Rural Water Supply & Sanitation)	1,46,93,063		1,46,93,063	£i.
	13,53,931	*	13,53,931	E
Income from Investments	1,79,11,938	*1	0	1,79,11,938
Income from Sale of assets	75,353		(t)	75,353
Reimbursements	10,98,704	100	(91)	10,98,704
House Rent Income	14,82,624	•	10	14,82,624
Miscellaneous Income	14,82,649	12	31	14,82,649
Overhead recoveries from the projects	19,46,826	9	*	19,46,826
Total income	28,42,77,879	21,86,46,935	3,57,81,001	2,98,49,943
EXPENDITURE				
Village Institutions	2,72,26,297	2,03,47,947	16,15,809	52,62,541
Water	13,70,27,847	10,89,00,949	1,81,97,958	99,28,940
Livelihoods	3,26,55,663	2,95,99,446		30,56,217
Sanitation & Hygiene	1,63,52,467	1,29,22,766		34,29,701
Habitat & Technology	88,09,195	75,73,884	•	12,35,311
Education & Youth	74,17,453	61,66,049	•	12,51,404
Disaster Relief and Rehabilitation	30,60,801	30,60,801	à	
Planning & Monitoring	69,86,016	44,22,286	96,755	24,66,975
Documentation and Communication	75,58,480	22,31,672		53,26,808
Human Resource Development	1,03,62,851	43,10,073	9,712	60,43,066
Strategies & Systems	79,69,147	37,00,998	É	42,68,149
Grants & Donations		*	I	
Audit Costs	23,35,626	8,16,886		15,18,740
Staff Costs	1,13,80,791	20,32,618		93,48,173
Administration Costs	1,23,83,712	20,24,142		1,03,59,570
Capital Expenditure	1,27,11,671	37,32,543	1,51,800	88,27,328
Takel averandifine	30.42.38.017	21,18,43,060	2,00,72,034	7,23,22,923

Total expenditure As per report of even date

FOR: AASA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN:310073E
[Amit Agrawal, FCA]
P A R T N E R
M. No.: 063572
UDIN: 23063572BGVXWY9184

ASAA

BHUBANESWAR DT: 18.08.2023

FOR: GRAM VIKAS

GRAM VIKASMOHUDA, BERHAMPUR - 760 002, ODISHA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

1. Overview of the Society's Operations

Gram Vikas is a voluntary non-partisan organisation working in partnership with marginalised people in rural and tribal areas in Orissa to help them attain a self-sufficient and dignified quality of life. Gram Vikas is involved in community development of communities and social transformation.

Vision

An equitable and sustainable society where people live in peace with dignity

Mission

To promote processes, which are sustainable, socially inclusive, and gender equitable, to enable critical masses of poor and marginalized rural people or communities to achieve a dignified quality of life.

2. Significant Accounting Policies

2.1. Basis of Accounting:

The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities only if any part of the activities of the entity is considered to be commercial, industrial or business in nature. The Society is not carrying on any activity in the nature of commercial, industrial or business. Therefore, the accounting Standards are not mandatory and have been followed to the extent of practicable or relevant. The Accounts of GRAM VIKAS are prepared under the historical cost convention and ongoing concern concept. Items of Income and Expenses are recorded and accounted for on accrual basis and is as per the Generally Accepted Accounting Principles and except stated otherwise. The accounting policies have been consistently applied by the Society.

2.2. Revenue / Expenditure recognition:

I. All Income and Expenditures of the Society are accounted in the accounts on Accrual basis, unless mentioned specifically hereunder.

II. Grant Accounting

Restricted Grants

Any restricted grant that has been received by the Society has been specifically used as per the directions of Donor and such grants are not treated as income. Such restricted grants are subject to specific utilization and are utilized in accordance with the donor contracts/directions. Such grants being in the nature of legal obligations are treated as liability in the Balance Sheet to the extent of Grant unutilised at the end of the Financial Year. However, for disclosure purposes the grant amount, to the extent utilized, is reflected on both the side of the Income and Application Account which does not have any impact on the income or deficit of the year. Unspent balances, if any, are to be transferred back to Donor or to be dealt with in accordance with the instructions of donor agency. The same approach has been taken in case of grants received from government or its agencies where the arrangement with the Society is based on guidelines of the government.

Voluntary Grants

Any voluntary contribution/grant of revenue-nature is recognized as income in the Statement of Income and Expenditure. Further, voluntary contributions/grants are given only to 12AA registered organisations who are having similar objects.

Corpus Grant

The Corpus donation/grant received by the Society are not treated as Income. Corpus grants given by the Society are not claimed as utilization. However, during the reported period there is no such corpus grant received or contributed by the Society.

III. Profit / Loss on sale of Investments

Profit / Loss on sale of Investments in Mutual Funds/Bonds are recognised in the accounts on realisation basis only.

IV. Income from investments and deposits

Dividends/Interests on Investment in Mutual Funds/Bonds are recognised in the accounts on accrual basis. Interest Income from Term Deposits are recognised in the accounts on accrual basis. Interest Income from Savings Accounts are recognised in the accounts on realisation basis.

2.3. Transactions in Foreign Currency:

Grants received in foreign currency by the bank converted at the rate determined by the bank. After conversation into Indian rupees, funds have been credited to our bank account and duly accounted for in the books of account.

2.4. Treatment of stock and stores

The stock and stores have been valued, verified, and certified by the management as per generally accepted accounting principles. The Management had valued the stock and stores at cost.

2.5. Treatment of Fixed Assets:

Fixed Assets & Depreciation:

- i) Fixed Assets are stated at Historical Cost less depreciation. Cost includes all the expenses incurred to bring the assets to its present location and condition.
- ii) Depreciation on fixed assets is calculated as per written down value method on the basis of rates prescribed under the Income Tax Act, 1961. For Assets put to use for less than 180 days during the previous year 50% of the normal depreciation is provided. In other cases, 100% depreciation is provided.

Depreciation is charged to the Income and Application Account only against assets acquired from sources other than income of the organisation, in terms with the provisions of section 11(6) of the Income Tax Act, 1961.

Depreciation on assets charged to the Income and Application Account is not claimed as application, in terms with the provisions of section 11(6) of the Income Tax Act, 1961. However, for true and fair reflection of the financial statements such assets are reflected at written down value in the balance sheet and the depreciation thereof is met out from the corresponding Capital Asset Fund created.

Capital Asset Fund:

Acquisitions of assets from sources other than income of the Society including Funding Agency grants are retained in the books at written down value, by creating Capital Asset Fund (Sch. IV). Assets acquired out of income of the Society are also retained in the books by transferring to Capital Asset Fund (Sch. IV).

2.6. As per decision of management, the following funds have been created for specified purposes stated below for strengthening the organisation goal.

l. No.	Details of Funds	Specified Purposes
a.	Health Assurance Fund	To meet the contingencies towards medical expense staff and volunteers.
b.	G.V. Employees' Welfare Fund	For support and relief in the event of emergency needs of staff.

2.7. With regard to the outstanding receivables from RWSS, based on the information received from Govt. of Odisha (Rural Water & Supply system department) reconciliation process of 486 villages have been completed and the reconciliation work on rest of the villages where the funds have been received in full and final settlement as of 31 March 2023 is underway.

2.8. Treatment of Investments

The entire investment portfolio is considered long-term by the Management and valued at cost. Investments in mutual funds have been valued at cost. However, the present values of such investments are not ascertained at the end of the financial year as all the investments are held on long term basis.

- 2.9. The Investment amounting to Rs 11,19,49,115 (Previous year Rs 14,38,45,705) under Sch. VIII to the Balance Sheet consists of investment in various mutual funds including L&T Mutual Funds. On account of the merger between L&T Mutual Fund and HSBC Mutual Fund on 29th November 2022, the L&T Mutual Fund schemes have been integrated into HSBC Mutual Funds. Some L & T Mutual Fund schemes have changed the name of the schemes without any alteration to the investment cost, while some other schemes have undergone a "switch out merger process" to transition into corresponding HSBC schemes resulting in modifications to both the investment cost and the scheme name. Gram Vikas's investments were in three schemes under the in Fidelity/L&T Mutual Fund. The scheme name of one of these three Schemes has changed, where the investment by Gram Vikas is valued at ₹ 11,00,000. Two schemes which had a combined value of Rs. 22,55,000 were switched out, resulting in the new scheme being valued at a cost of Rs. 51,58,098 in the books of accounts. The total cost of investment in the erstwhile L&T Mutual fund which was Rs 33,55,000 as on 31.03.22 now stand at Rs 62,58,098 as on 31.03.23.
- 2.10. The Regional Provident Fund Commissioner has made an Assessment and has levied a demand amounting to ₹ 2,39,51,717 towards recovery of damages and interest u/s 14B and 7Q of the EPF and MP Act. Aggrieved by the said orders, Gram Vikas has filed writ before the Hon'ble Orissa High Court vide W.P.(C) No. 18183 of 2021 with I.A. No. 8279 of 2021. The Hon'ble Orissa High Court has granted Stay on demand and the writ is pending disposal.
- 2.11. The Deputy Commissioner of Income Tax (Exemptions) has made assessments and has levied demand of ₹ 48,67,470, ₹ 85,60,352, ₹ 1,09,75,050 and ₹ 1,51,77,080 for the assessment years 2014-15, 2015-16, 2017-18 and 2021-22 respectively. Aggrieved by the said orders, Gram Vikas has filed appeal for the said cases before the Commissioner of Income Tax (Appeals). The said appeals are pending disposal. However, the amount towards demand raised by ITD for the assessment years 2014-15, 2015-16 have been adjusted fully by Income Tax department against the refund due to Gram Vikas.

- 2.12. Previous year figures have been regrouped and/or reclassified/rearranged wherever considered necessary to confirm current year's presentation and to address the changes in reporting in annual income tax returns.
- 2.13. In light of the changes in the reporting in Annual Income Tax returns, the management has adopted the policy to separate the head "General Funds" into two separate heads. The head "General Fund" includes funds belonging to Gram Vikas Society, without any third-party claims. The head "Deferred Project Receipts" includes receivables from donors against claims made by Gram Vikas recognized as Revenue in previous years.

As per report of even date For AASA & Associates **Chartered Accountants**

FRN:310073E

(Amit Kumar Agarwalla)

Partner

M. No. 063572

UDIN: 23063572BGVXWY9184

Camp: Mohuda Date: 18-08-2023 (Joe Madiath) Chairman

Liby T Johnson)

Executive Director