



To,

**The Trustees
EKALAVYA FOUNDATION**

CHIKKADPALLY
HYDERABAD - 500020.

Report on the Financial Statements

We have audited the accompanying financial statements of EKALAVYA FOUNDATION ("the Trust"), which comprise the Balance Sheet as at 31st March, 2023, the Statement of Income and Expenditure, Statement of Receipt and Payments and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Trust in accordance with the applicable Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.



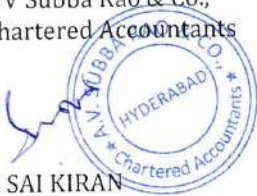
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

1. We have obtained all the information and explanations, which are to the best of knowledge and belief, were necessary for the purposes of our audit.
2. In our opinion, proper books of accounts, as required by law, have been kept by the Trust, so far as appears from our examination of those books.
3. The Balance Sheet, Income and Expenditure Account and Receipt and payment Account as dealt with this report are in agreement with books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the generally accepted accounting principles in India:
 - (a) In the case of the Balance Sheet, of the state of affairs of the Trust as at 31st March, 2023.
 - (b) In the case of the Statement of Income and Expenditure, Excess of Income over Expenditure of the Trust for the year ended on that date.
 - (c) In the case of statement of Receipts & Payment of the trust for the year ended on that date.

For,
A V Subba Rao & Co.,
Chartered Accountants



K SAI KIRAN
Partner
FRN: 005809S
M.NO. 221840

UDIN: 23221840BGTZVR1845

Place: - HYDERABAD
Date: - 17-06-2023

M/s. EKALAVYA FOUNDATION								
1-8-522/7, Chikkadapally, Hyderabad - 500 020								
INCOME & EXPENDITURE STATEMENT FOR THE PERIOD 01-04-2022 TO 31-03-2023								
		Amount (Rs.)		Amount (Rs.)				
EXPENDITURE		2022-23	2021-22	INCOME				
				2022-23	2021-22			
To	Organic Agriculture Project	A	24,77,367	15,95,088	By	Donations/Grants/Fee	5,03,13,901	6,73,72,773
To	Krishi Vignan Kendra (Sch VII)		44,09,391	2,35,93,130		Ekalavya Organic Agriculture Polytechnic Fee	-	71,32,152
To	Education	B	56,27,069	1,01,63,655	By	Krishi Vignan Kendra Grants	50,79,253	1,73,13,059
To	Ekalavya Organic Agriculture Polytechnic (Sch VIII)		50,23,832	56,23,737	By	Agriculture Income	6,54,192	28,53,416
To	Rain Water Harvesting & Natural Resource Management	C	2,47,81,195	1,17,70,216	By	Bank Interest - Saving & Deposit A/c	7,20,833	10,61,089
To	People's Collectives	D	98,05,682	54,27,813	By	Bank Interest - FCRA	49,763	42,618
To	Health	E	2,04,016	15,81,274	By	IT Refund Received	6,080	1,26,290
To	Other Projects	F	7,64,612	9,96,367	By	Miscellaneous Income	2,21,518	-
To	Administrative Exp (Sch IX)		44,64,345	56,05,435				
To	Depreciation (Sch I)		36,98,755	81,53,051				
	Excess of Income/(Expenditure)		(42,10,723)	2,13,91,630				
			5,70,45,540	9,59,01,397			5,70,45,540	9,59,01,397

for EKALAVYA FOUNDATION


(P. Venugopal Reddy)
Chairman

(I. Somashekara Rao)
Secretary


(T. Venkata Rao)
Treasurer

As per our report of even date
for A V Subba Rao & Co.

Chartered Accountants



(K. SAIKIRAN)
Partner

M.No.221840

FRN:0058095


UDIN: 23221840BGTZVR1845

Place: Hyderabad
Date : 17-06-2023



M/s. EKALAVYA FOUNDATION 1-8-522/7, Chikkadapally, Hyderabad - 500 020					
RECEIPTS & PAYMENTS FOR THE PERIOD 01-04-2022 TO 31-03-2023					
		Amount(Rs)		Amount (Rs.)	
RECEIPTS		2022-23	2021-22	PAYMENTS	
				2022-23	2021-22
To	Opening Balances			By	Organic Agriculture Project
	Cash in Hand	11,072	71,704		Organic Agriculture Expenditure (A)
	Bank Balances (Sch IV)	3,65,56,980	3,97,13,953		Sendriya Mithra -
					Revenue Expenditure(Sch XII)
To	Donations Received	5,11,91,092	4,94,13,810	By	Agriculture Extension
To	Grants Received	50,79,253	1,73,13,059		Krishi Vignan Kendra-Revenue
To	Ekalavya Organic Agriculture - Polytechnic Tuition Fee	-	61,55,852		Exp (Sch VII)
To	IT Refund Received	6,080	1,26,290		Krishi Vignan Kendra - Staff Quarters
To	Agriculture Income	6,54,192	28,53,416	By	Education
To	Bank Interest	7,20,833	10,29,755		Akshaya Vidya - Slum Education
To	Bank Interest - FCRA	49,763	42,618		Akshaya Vidya - Revenue Exp (Sch V)
To	Miscellaneous Income	2,21,518	-		Capital Expenditure - Computers
				By	Ekalavya Organic Agriculture Polytechnic
To	Loans and Advances Recovered towards Staff Loans & Work Adv	37,02,072	1,98,617		Revenue Expenditure (Sch VIII)
					Capital Expenditure
To	Expenses to be paid for 22-23/21-22	1,59,173	9,70,769	By	Rain Water Harvesting & Natural Resource Mgt
					Revenue Expenditure - (C)
To	Sale of Motor Vehicle	-	1,00,000	By	People's Collectives
To	Fixed Deposits Matured/Withdrawn	-	30,00,000		Vemana Project - Farmers Clubs & FPOs (D)
					CBBO (D)
					Capital Expenditure
				By	Health - (E)
				By	Other Projects - (F)
					Administrative Expenses (Sch IX)
					Capital Expenditure - Vehicles
				By	Loans and Advances given towards Staff Loans and Work Advances
				By	Advances to Suppliers
				By	Expenses Payable for previous year paid
				By	Fixed Deposits made during the year
				By	Unsecured Loans Repaid
				By	Transferred to Ekalavya Grameena Vikas
				By	Closing Balances
					Cash In Hand
					Bank Balances (Sch IV)
		9,83,52,028	12,09,89,843		
				9,83,52,028	12,09,89,842

for EKALAVYA FOUNDATION


(P. Venugopal Reddy)
Chairman

(I. Somashekara Rao)
Secretary


(T. Venkata Rao)
Treasurer

Place: Hyderabad
Date : 17-06-2023



As per our report of even date
for A V Subba Rao & Co.,
Chartered Accountants




UDIN: 23221840BGTZVR1845

M/s. EKALAVYA FOUNDATION
1-8-522/7, Chikkadapally, Hyderabad - 500 020

Schedule I

Description of Assets	WDV as on 01-04-2022	Put to use Before September	Put to use After September	Total as on 31-03-2023	Rate of Depreci- ation	Depreciation during the year	WDV as on 31-03-2023
Land at Lingapur & Developments	9,09,440	-	-	9,09,440	0%	-	9,09,440
Land at Gingurthy & Developments	1,62,32,434	-	(1,62,32,434)	-	0%	-	-
Land at Krishi Vignan Kendra	1,92,53,323	-	(1,92,53,323)	-	0%	-	-
Land at Yapral	60,17,166	-	(60,17,166)	-	0%	-	-
Buildings - Krishi Vignan Kendra	3,41,33,461	-	(3,41,33,461)	-	10%	-	-
Borewell	70,443	-	-	70,443	15%	10,566.45	59,877
Buildings - Lingapur	1,34,31,832	-	-	1,34,31,832	10%	13,43,183.20	1,20,88,649
Leasehold Improvements	2,75,897	-	-	2,75,897	10%	27,589.70	2,48,307
Agri Infrastructure - Gingurthy	27,13,969	-	(27,13,969)	-	15%	-	-
- Lingapur	1,05,997	-	-	1,05,997	15%	15,899.55	90,097
- Krishi Vignan Kendra	15,26,881	-	(15,26,881)	-	15%	-	-
Computers & Printers	4,34,955	-	5,16,000	9,50,955	40%	2,77,182.00	6,73,773
Laptops	-	6,50,000	13,62,660	20,12,660	40%	5,32,532.00	14,80,128
Furniture	-	96,350	1,16,275	2,12,625	10%	15,448.75	1,97,176
Office Equipments	-	-	2,31,134	2,31,134	15%	17,335.05	2,13,799
Battery & Inverter	-	-	41,500	41,500	15%	3,112.50	38,388
Electrical Fittings	53,93,110	-	-	53,93,110	15%	8,08,966.50	45,84,144
Office Equipments	5,07,160	-	-	5,07,160	15%	76,074.00	4,31,086
Furniture & Fixtures	16,89,359	-	-	16,89,359	10%	1,68,935.90	15,20,423
Lab Equipment	11,13,899	-	(11,13,899)	-	15%	-	-
Library Books	44,967	-	-	44,967	15%	6,745.05	38,222
Vehicles	19,07,559	7,27,000	-	26,34,559	15%	3,95,184	22,39,375
	10,57,61,852	14,73,350	(7,87,23,564)	2,85,11,638		36,98,755	2,48,12,884
2021-22	20,54,84,373	34,125	(9,16,03,596)	11,39,14,902		81,53,051	10,57,61,851

for EKALAVYA FOUNDATION


(P. Venugopal Reddy)
Chairman


(I. Somashekara Rao)
Secretary

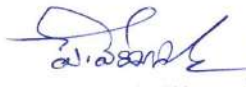

(T. Venkata Rao)
Treasurer




Notes on Accounts:

1. The Institution follows Mercantile System of Accounting. It follows generally accepted accounting principles and policies.
2. Fixed Assets are stated at historical cost less depreciation.
3. Depreciation is provided on WDV basis at the rates prescribed under Income Tax Act, 1961
4. The Institution is not having any other activity other than the activities mentioned in the main objectives of the Institution.
5. The organisation is maintaining different bank accounts for each project separately to submit the details to consent funding agency.
6. Paises rounded off to nearest rupee.

for EKALAVYA FOUNDATION


(P. Venugopal Reddy)
Chairman


(I. Somashekara Rao)
Secretary


(T. Venkata Rao)
Treasurer

Place: Hyderabad
Date : 17-06-2023



As per our report of even date
for A V Subba Rao & Co.,
Chartered Accountants


(K SAIKIRAN)
Partner
M.No.221840
FRN:0058095

	Amount (Rs.)	Amount (Rs.)
A.Organic Agriculture Project	2022-23	2021-22
Organic Project	17,62,951	-
Sendriya Mithra for Organic Agriculture	7,14,416	15,95,088
TOTAL	24,77,367	15,95,088

	Amount (Rs.)	Amount (Rs.)
B.Education	2022-23	2021-22
Akshaya Vidya-Slum Education (Schedule V)	56,27,069	1,01,63,655
	-	-
TOTAL	56,27,069	1,01,63,655

	Amount (Rs.)	Amount (Rs.)
C.Rain Water Harvesting & Natural Resource Management	2022-23	2021-22
Gattipally Watershed	69,66,825	29,65,279
Walgonda Watershed	2,98,860	45,936
Watershed Administration	15,40,820	-
Minumuluru Watershed Visakhapatnam	1,25,32,211	52,43,518
Reaching hands exp	30,750	10,20,200
Maa Thota	23,99,727	16,71,377
SLDP	10,12,002	8,23,906
TOTAL	2,47,81,195	1,17,70,216

	Amount (Rs.)	Amount (Rs.)
D.People's Collectives	2022-23	2021-22
Vemana Project - Farmers Clubs & FPOs (SCHEDULE VI)	41,28,113	21,02,081
CBBO	56,77,569	33,25,732
	-	-
TOTAL	98,05,682	54,27,813

	Amount (Rs.)	Amount (Rs.)
E.Health	2022-23	2021-22
Health	2,04,016	-
COVID 19	-	15,81,274
TOTAL	2,04,016	15,81,274

	Amount (Rs.)	Amount (Rs.)
F. Other Projects	2022-23	2021-22
Garkampet Project	-	37,069
Grocery kits Distribution	-	27,650
Drums Distributions	-	5,00,000
FPC Maintenance	-	55,035
Global Assembly	-	4,895
IWMP Documentary	-	33,300
Cook stove project exp	1,59,395	-
JIVA Project	77,495	3,075
LEDP Project	2,14,147	3,35,343
MEDP Traing exp	38,495	-
Vidyavahini Project exp	1,54,000	-
Bolder Removal	21,080	-
Legal Awareness	1,00,000	-
TOTAL	7,64,612	9,96,367

Schedule II - Loans and Advances		Amount (Rs.)	Amount (Rs.)
Particulars	2022-23	2021-22	
Capital Advances:	-	-	
Rental Advances:			
Vemana Project	13,000	13,000	
V.Suvarna kumari [VSKP-Watershed]	20,000	20,000	
Work Advance to Employees:			
B.satish	5,000	-	
B.Vijay	10,000	-	
G.Nikhil	5,000	-	
Goraknath	25,000	-	
G.Santosh	10,000	-	
P.Mutyam	5,000	-	
I Mahesh Kumar	-	50,000	
B Chandrakanth	-	10,000	
Thota Rakesh	30,000	-	
P.Sreenivasa rao	10,145	-	
B.Vijay Kumar	-	50,000	
M Sai Sateesh	-	50,000	
K. Prashanth	-	1,00,000	
M. Goraknath	-	10,000	
S Durga Sai Prakash	-	24,512	
Salary Advance:			
G. Shanker	-	27,000	
Goraknath	30,000	-	
S.Santosh	6,000	-	
I. Mahesh Kumar	-	40,000	
B.Vijay Kumar	16,000	-	
Chandrakanth	10,000	-	
B.Santosh Nayak	13,000	-	
Advance to Suppliers:			
VB Electronics	-	8,40,000	
Computers	-	1,72,000	
Kala Rahul Jain	-	17,500	
N.srinivasa Rao	-	1,00,000	
FPC - Raithusena	2,00,000	2,00,000	
Maa Thota Farmers Fencing	-	7,32,660	
Padgilwar shop- Spray Pumps & Agri Implements	-	14,78,400	
	4,08,145	39,35,072	

Schedule IV: Cash at Bank	Amount (Rs.)	
	2022-23	2021-22
Particulars		
SBI- Utnoor-7769	2,42,492	4,28,657
SBI - KVK Main	-	2,61,352
SBI - KVK RF	-	87,274
SBI - KVK Sales	-	2,30,351
SBI - KVK Coal India	-	93,110
Union Bank, Hyderabad, Akshaya Vidya	15,537	16,62,740
Union Bank, Hyderabad, FCRA-7747	48,477	12,10,032
Union Bank, Hyderabad, Gingurthy-7315	10,503	-
Andhra Bank, Tandur, EOAP-3819	2,83,094	7,13,931
Andhra Bank, Tandur-4234	718	35,518
SBI - New Delhi Main Branch FCRA-4455	12,951	8,87,785
Balances with Private Banks, Trust SB A/c:		
Axis Bank, Hyderabad-8919	17,13,739	1,00,35,533
HDFC-0631	1,32,37,739	-
Axis Bank-Vemana	-	10,83,507
HDFC Bank-Vemana-5898	65,814	-
HDFC Bank-CBBO-5879	36,39,012	-
Axis Bank - A.V - 2884	9,143	45,92,890
Axis Bank-Sendriya Mithra-8795	24,996	39,27,599
Axis Bank-VSKP Water Shed-4760	2,28,076	15,08,531
Axis Bank-Watershed Projects	-	57,14,247
HDFC- Adilabad-8943	45,429	-
HDFC-Watershed adilabad-8413	31,01,997	-
Axis Bank-Utnoor-3689	42,361	40,83,922
	2,27,22,079	3,65,56,979

Schedule III: Fixed Deposits	Amount (Rs.)	
	2022-23	2021-22
Particulars		
FCRA	3,00,000	3,00,000
Otherthan FCRA	50,00,000	23,52,928
	53,00,000	26,52,928

Particulars	Amount (Rs.)	
	2022-23	2021-22
Schedule V: Akshaya Vidya Slum Education		
Hyderabad:		
Tutors & Co-ordinators Salaries	11,90,617	25,32,296
Academics Salaries	15,33,208	22,17,234
Trainings	3,24,074	26,185
Center Maintenance	21,464	2,84,723
Events & National Festivals	2,51,498	2,00,892
Administration Expenses	2,79,631	67,836
Travelling	59,220	17,928
Printing & Stationary	3,73,402	1,83,485
Telephone and Internet	6,992	9,13,332
Transport	10,348	8,541
CSR Activities	1,49,373	1,55,529
IIT FEE Students	1,07,544	1,35,374
Bank charges	136	268
Advertisement	12,737	3,99,707
Cemeras to TS police	6,58,179	64,015
Studio Expenses	1,22,495	-
Website design charges	25,000	-
Gurukula expenses	27,958	26,87,369
Rent & Electricity Charges hyd	2,09,868	-
Electrical Maintaince	1,16,263	-
Repairs & Maintaince	52,968	-
PF & ESI	48,400	-
Adilabad:		
Tutors & Co-ordinators Salaries	15,118	1,20,814
Academics	27,120	1,01,625
Office and Administration	-	8,943
Printing & Stationary	70	5,277
Events & National Festivals	-	20,075
Travelling	2,636	6,035
Trainings	750	6,172
	56,27,069	1,01,63,655

Particulars	Amount (Rs.)	
	2022-23	2021-22
Schedule VI: Vemana Project - Kadapa		
Farmers Club	-	50,000
Administration	1,915	2,98,861
Agri Implements	-	5,40,000
Documentation	-	948
Event expenditure	7,450	60,728
Library	-	63,180
Salaries	8,34,172	14,15,677
Traning expenditure	72,347	84,706
Travelling expenditre	1,00,556	99,981
Distribution of Agri Tools	14,78,400	-
Establishments	8,40,000	-
Training Material	1,72,000	-
Advertisement & Publicity	18,739	-
Courier & Postage	5,603	-
Guest Expenditure	500	-
Meeting expenditure	9,810	-
Monthly Compition fees	3,53,200	-
Printing & Stationery	32,930	-
Rents, Rates & Taxes	89,402	-
PF & ESI	78,047	-
Repairs & Maintenance	33,042	-
	41,28,113	26,14,081

Schedule VII: Krishi Vignan Kendra		Amount (Rs.)	Amount (Rs.)
Particulars	2022-23	2021-22	
CFLD Pulses	-	1,78,590	
Farm Management	4,83,034	38,61,267	
Office Contingencies	1,30,095	8,71,992	
Attari Budget expenditure	19,000	12,25,317	
7th CPC Arrears exp	1,887	29,42,948	
Salaries and Staff Welfare	22,58,461	92,00,378	
CBBO Expenditure	67,076	2,24,774	
Travel Allowance	49,107	46,879	
Technical Programme expenditure	1,76,234	4,90,314	
SC Sub Plan	-	22,30,118	
Asci expenses	-	2,25,000	
Employer EPF	2,48,440	10,22,426	
Tds paid excess-2020-21	61,393	-	
Refund pay & Allowance	-	10,70,000	
Staff Quarters	45,000	-	
Solar	5,00,000	-	
Office Expenditure	1,21,224	-	
PF & ESI	2,48,440	-	
Bank Charges	-	3,127	
	44,09,391	2,35,93,130	

Schedule VIII: Ekalavya Organic Agriculture Polytechnic		Amount (Rs.)	Amount (Rs.)
Particulars	2022-23	2021-22	
Salaries	15,05,387	19,60,248	
Mess	4,20,134	20,42,721	
Students Uniform & ID Cards	16,500	88,590	
Affiliation Fee	3,35,406	1,09,500	
Printing and Stationery	-	25,559	
Agri Inputs	-	62,294	
Repairs and Maintenance	12,742	1,84,294	
Exam Fee	-	2,49,507	
Travelling Expenses	-	72,638	
Office & College Maintenance	8,55,930	1,06,424	
Sports and Cultural Events	-	8,873	
Bank charges	2,417	2,691	
Scholarships	18,19,594	5,93,600	
PF & ESI	55,722	-	
Electricity and Land Tax	-	1,16,798	
	50,23,832	56,23,737	

Schedule IX: Administrative Expenses		Amount (Rs.)	Amount (Rs.)
Particulars	2022-23	2021-22	
Salaries	15,29,191	10,10,733	
Travelling	5,94,306	3,25,262	
Printing and Stationery	44,108	39,117	
Staff Welfare & Mess	1,10,951	2,26,788	
Office Maintenance	3,56,810	3,39,128	
Meeting Expenditure	-	1,25,426	
Professional Charges	4,88,020	-	
Telephone & Internet Charges	81,242	13,310	
Website Maintenance	7,367	1,57,728	
Repairs & Maintaince	39,549	31,309	
Bank Charges	4,647	8,243	
Postage and Courier	19,778	23,000	
Accomidation Expenses	24,300	-	
General Expenses	-	-	
Audit Fee	5,000	5,000	
Books and Periodicals	-	25,128	
PF Admin Charges	5,61,547	82,760	
Donations	-	26,50,000	
Utnoor (Adilabad) Administration & TRC Expenses	3,28,598	3,33,677	
Maintenance & Electricity	-	91,741	
Rent	2,40,000	-	
Vehicle Insurance and Maintenance	28,931	-	
Marketing Exp	-	1,17,086	
	44,64,345	56,05,436	