

### INDEPENDENT AUDITOR'S REPORT

#### Report on the Financial Statements:

I have audited the accompanying Financial Statements of NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R), which comprises of the Balance Sheet as at 31<sup>st</sup> March 2023, Receipts and Payments Account and Income & Expenditure Account, for the year then ended and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibilities for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and the financial performance of the Association in accordance with the Indian Accounting Standards. This Responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

#### Auditor's Responsibility:

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require complying with ethical requirements and planning and performing 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 disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement whether due to fraud or error in the Financial Statements. In making those risks assessments, auditor considers internal control relevant to the Association 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.

I believe the audit evidence I have obtained is Sufficient and appropriate to provide a basis for my audit opinion.

#### Opinion:

In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information required by the law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. In the case of Balance Sheet, of the state of affairs of the NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R), as at 31<sup>st</sup> March 2023;
- ii. In the case of the Income & Expenditure Account, of the Excess of Income over Expenditure for the year ending 31<sup>st</sup> March 2023
- iii. In the case of the Receipts & Payments Account, of the receipts and payments for the year ended on that date.

Place: Mysuru

Date: 29/08/23

UDIN: 23025113BGSVSD9346



G.N. ANANTHAVARDHANA  
Chartered Accountant

**G.N. ANANTHAVARDHANA**  
Chartered Accountants  
Membership No. 025113  
# 65, Gurikar Devanna St., I Cross  
Fort Mohalla, MYSORE-570 004

**NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R)**

No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026

**RECEIPTS AND PAYMENTS ACCOUNT for the year ending 31st March 2023**

| RECEIPTS   | SCH | Rs.      | Rs.             |
|--|-----|----------|-----------------|
| <b>OPENING BALANCES:</b>   |     |          |                 |
| Cash on Hand   |     |          |                 |
| Cash with UBI, Bogadi Br, SB 752702010004720                         |     | 37,669   | 37,669          |
| <b>RECEIPTS FROM MAIN OBJECTS:</b>                                   |     |          |                 |
| Application Fee  |     | 6,200    |                 |
| Annual Membership fee  |     | 71,000   |                 |
| Tenant Yearly Membership Fee   |     | 750      |                 |
| Donations received   |     | 31,801   | 1,09,751        |
| <b>INTEREST INCOME:</b>  |     |          |                 |
| SB Interest - UBI, Bogadi Br, SB - 752702010004720                   |     | 3,154    |                 |
| Interest on Bank Fixed Deposits                                      |     | 6,458    | 9,612           |
| <b>CAPITAL RECEIPTS/OTHER RECEIPTS:</b>                              |     |          |                 |
| Owner Life Membership Fee  |     | 75,000   |                 |
| Owner Decennial Membership Fee                                       |     | 82,500   |                 |
| Advance Received - Uday Shankar                                      |     | 31,931   |                 |
| <b>TOTAL</b>   |     |          | <b>1,89,431</b> |
| <b>TOTAL</b>   |     |          | <b>3,46,463</b> |
| <b>PAYMENTS</b>  |     |          |                 |
| <b>REVENUE PAYMENTS:</b>   |     |          |                 |
| Functions & Program expenses (Rajyothsava & Others program Expenses) |     | 60,578   |                 |
| Printing & Stationery  |     | 564      |                 |
| Office expenses  |     | 4,511    |                 |
| Bank charges   |     | 189      |                 |
| Audit fee  |     | 5,900    |                 |
| Telephone & Internet charges   |     | 5,721    | 77,462          |
| <b>CAPITAL PAYMENTS:</b>   |     |          |                 |
| Fixed deposit made with Union Bank of India :                        | 1   | 1,49,250 |                 |
| Advance Returned - Uday Shankar                                      |     | 32,906   | 1,82,156        |
| <b>CLOSING BALANCES:</b>   |     |          |                 |
| Cash on Hand   |     | 3,125    |                 |
| Cash with UBI, Bogadi Br, SB 752702010004720                         |     | 83,720   |                 |
| <b>TOTAL</b>   |     |          | <b>86,845</b>   |
| <b>TOTAL</b>   |     |          | <b>3,46,463</b> |

as per my report of  
even date attached

  
G.N. ANANTHAVARDHANA  
Chartered Accountant  
Date : 29-08-2023

**G.N. ANANTHAVARDHANA**  
Chartered Accountants  
Membership No.-025113  
# 65, Gurikar Devanna St., I Cross  
Fort Mohalla, MYSORE-570 004

President

Secretary

Treasurer





**NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R)**

No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026

**INCOME AND EXPENDITURE ACCOUNT for the year ending 31st March 2023**

| EXPENDITURE  | SCH | Rs.             | Rs.    |
|--|-----|-----------------|--------|
| Function and Program expenses ( Rajyothsava & Other Expenses ) |     | 60,578          |        |
| Printing & Stationery  |     | 564             |        |
| Office expenses  |     | 4,511           |        |
| Bank charges   |     | 189             |        |
| Audit fee  |     | 5,900           |        |
| Telephone & Internet charges                                   |     | 5,721           | 77,462 |
| <i>Excess of Income over Expenditure</i>                       |     | <u>44,801</u>   |        |
| <b>TOTAL</b>   |     | <b>1,22,263</b> |        |

**INCOME**

|  |  |                 |        |
|--|--|-----------------|--------|
| Application Fee  |  | 6,200           |        |
| Less: Ashwin kumar - adjustment towards annual membership fee  |  | 100             | 6,100  |
| Annual Membership fee  |  | <u>71,000</u>   |        |
| Add: Ashwin kumar- life membership adjusted towards annual membership (application fee 100+ annual Rs 2,900) |  | 3,000           |        |
|  |  | <u>74,000</u>   |        |
| Tenant Yearly Membership Fee   |  | 750             |        |
| Donations received   |  | 31,801          |        |
| SB Interest - UBI, Bogadi Br, SB - 752702010004720   |  | 3,154           |        |
| FD Interest  |  | 6,458           | 42,163 |
| <b>TOTAL</b>   |  | <b>1,22,263</b> |        |

**BALANCE SHEET as on 31st March 2023**

| LIABILITIES                            |   | Rs.             | Rs.      |
|--|---|-----------------|----------|
| <b>GENERAL RESERVE:</b>                |   | 42,069          |          |
| Add: Excess of Income over Expenditure |   | <u>44,801</u>   | 86,870   |
| <b>MEMBERSHIP FEE:</b>                 |   |                 |          |
| Owner Life Membership Fee              | 2 | 3,90,000        |          |
| Owner Decennial Membership Fee         | 2 | 1,81,375        | 5,71,375 |
| <b>TOTAL</b>                           |   | <b>6,58,245</b> |          |

**ASSETS**

|  |   |                 |          |
|--|---|-----------------|----------|
| <b>FIXED ASSETS:</b>                         |   |                 |          |
| Furniture                                    |   |                 | 6,400    |
| <b>INVESTMENTS:</b>                          |   |                 |          |
| FD with Union Bank of India                  | 1 |                 | 5,65,000 |
| <b>CURRENT ASSETS:</b>                       |   |                 |          |
| Life membership fee receivable: op balance   |   | 12,100          |          |
| Less: Written off during the year            | 2 | <u>12,100</u>   |          |
| Cash in Hand                                 |   | 3,125           |          |
| Cash with UBI, Bogadi Br, SB 752702010004720 |   | 83,720          | 86,845   |
| <b>TOTAL</b>                                 |   | <b>6,58,245</b> |          |

As per my report of  
even date attached

For NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION(R)

G.N ANANTHAVARDHANA  
Chartered Accountant  
Date : 29-08-2023

President

Secretary

Treasurer

G.N ANANTHAVARDHANA  
Chartered Accountant  
# 65, Gurikar Devanna St., 1 Cross  
Fort Mohalla, MYSORE-570 004

**NAMMA ROOPANAGARA RESIDENTS WELFARE ASSCOCIATION (R)**

No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026

**SCHEDULES TO ACCOUNTS: 2022-23**

**1 FD with Union Bank**

| PARTICULARS         | 01-04-2022      | MADE            | MATURED | 31-03-2023      |
|---------------------|-----------------|-----------------|---------|-----------------|
| FD with Union Bank: |                 |                 |         |                 |
| FD - 303/1731       | 85,750          | -               | -       | 85,750          |
| FD - 75270302       | 1,05,000        | -               | -       | 1,05,000        |
| FD - 75270323       | 2,25,000        | -               | -       | 2,25,000        |
| FD - 302/129        | -               | 45,000          | -       | 45,000          |
| FD - 302/153        | -               | 33,750          | -       | 33,750          |
| FD - 302/154        | -               | 30,000          | -       | 30,000          |
| FD - 303/1841       | -               | 31,500          | -       | 31,500          |
| FD - 303/1842       | -               | 4,500           | -       | 4,500           |
| FD - 323/247        | -               | 4,500           | -       | 4,500           |
| <b>TOTAL</b>        | <b>4,15,750</b> | <b>1,49,250</b> | -       | <b>5,65,000</b> |

**2 (a) MEMBERSHIP FOR 10 YEARS (DECENNIAL MEMBERSHIP)**

| NAME  | AMOUNT           |
|---|------------------|
| Opening Balance as on 1-4-2022 (14 members) | 98,875           |
| Total (A)                                   |                  |
| Add: Current Year Membership Fees:          |                  |
| 1. Dr. Latha Sudheer                        | 10-05-2022 7,500 |
| 2. Abhijith Tirupati Lokapur                | 7,500            |
| 3. Chengappa Malatira                       | 7,500            |
| 4. Soumya kumar                             | 7,500            |
| 5. Krishna Murthy M S                       | 7,500            |
| 6. Narayana Bhat                            | 7,500            |
| 7. Thammaiah Kiriyamada                     | 7,500            |
| 8. Keshava Murthy                           | 7,500            |
| 9. Ganapathy kiriyamada kushala             | 7,500            |
| 10. Abhishek Gali                           | 7,500            |
| 11. V N Raja Gopalan Nair                   | 7,500            |
| Total (B)                                   | 82,500           |
| <b>TOTAL(A+B)</b>                           | <b>1,81,375</b>  |

**(b) Owner Life Membership**

| NAME  | AMOUNT          |
|---|-----------------|
| Opening Balance as on 1-4-2022                                    | 3,30,000        |
| Add: Current Year Membership Fees:                                |                 |
| 1.Dr.P.J Krishna  | 15,000          |
| 2.Monica Sabrina Urs  | 15,000          |
| 3.Subramanya Bhat   | 15,000          |
| 4.Vijaykumar M P  | 15,000          |
| 5.Malati Bhat   | 15,000          |
|   | 4,05,000        |
| Less: Written off during the year                                 | 12,100          |
| Less: Adjustment made from annual membership and application fees | 2,900           |
| <b>TOTAL</b>  | <b>3,90,000</b> |

**(c) Tenant Membership Fees:**

| NAME                        | AMOUNT     |
|-----------------------------|------------|
| Current Year Fees Receipts: |            |
| 1. Anuradha Sheshadri       | 750        |
| <b>TOTAL</b>                | <b>750</b> |



2022



**NAMMA ROOPANAGARA RESIDENTS WELFARE ASSCOIATION (R)**

No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026

**SCHEDULES TO ACCOUNTS: 2022-23**

(d) Owner Membership Fee for one year:

| NAME                                       | AMOUNT        |
|--|---------------|
| 1. T K Kalappa                             | 1,000         |
| 2. Shivashankara S                         | 1,000         |
| 3. Dyuthi Raghavendra Bhat                 | 1,000         |
| 4. Ravindranath K                          | 1,000         |
| 5. Mahalingam C S                          | 1,000         |
| 6. Raja G Kanchan                          | 1,000         |
| 7. Narayana Murthy Basavapattana venkatesh | 1,000         |
| 8. Sri krishna jagathKumar                 | 1,000         |
| 9. Pramila K Urs                           | 1,000         |
| 10. K Gireesha                             | 1,000         |
| 11. B G Ramapriya                          | 1,000         |
| 12. Hemanth kumar B S                      | 1,000         |
| 13. Shylaja v                              | 1,000         |
| 14. Parameshwara B                         | 1,000         |
| 15. Sandeep S Hegde                        | 1,000         |
| 16. Pushpa Ponnappa B                      | 1,000         |
| 17. Somashekharappa                        | 1,000         |
| 18. Sharadha Krishnamurthy                 | 1,000         |
| 19. Jayanthi S Rao                         | 1,000         |
| 20. Malini Srinivas                        | 1,000         |
| 21. Manmohan D                             | 1,000         |
| 22. Pratiba R Mudabail                     | 1,000         |
| 23. Lokesh B                               | 1,000         |
| 24. N S Surendranath Sathvi                | 1,000         |
| 25. G V Ashok kumar                        | 1,000         |
| 26. Murali Keshav                          | 1,000         |
| 27. Sumangala V Hegde                      | 1,000         |
| 28. Anka Shetty                            | 1,000         |
| 29. Tara M                                 | 1,000         |
| 30. Umesh Vasudev Mokashi                  | 1,000         |
| 31. Veeranna K L                           | 1,000         |
| 32. Ramachandra Rangappa                   | 1,000         |
| 33. Chandrika C                            | 1,000         |
| 34. Mohan T E                              | 1,000         |
| 35. Malini Peshwa                          | 1,000         |
| 36. Prakash K                              | 1,000         |
| 37. Jaikishan Tada                         | 1,000         |
| 38. Gracy Arogya Mary                      | 1,000         |
| 39. H R Srinivasan                         | 1,000         |
| 40. Narasimha prasad                       | 1,000         |
| 41. Vinay Vittal                           | 1,000         |
| 42. Nataraju Mallegowda                    | 1,000         |
| 43. Vyjayanthi Bhide                       | 1,000         |
| 44. vivek Ayyappa                          | 1,000         |
| 45. Hema kumar                             | 1,000         |
| 46. Khanderaya Shetty                      | 1,000         |
| 47. Raghavan Nagaraju                      | 1,000         |
| 48. V. Renukaprasad                        | 1,000         |
| 49. Ashwin kumar Kanchagar                 | 1,000         |
| Total (A)                                  | <u>49,000</u> |



**NAMMA ROOPANAGARA RESIDENTS WELFARE ASSCOCIATION (R)**

No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO, Mysuru - 570 026

**SCHEDULES TO ACCOUNTS: 2022-23**

Add : Annual Membership Renewal fees:

|                          |       |
|--------------------------|-------|
| 1. Jagadish              | 1,000 |
| 2. Ravindranath          | 1,000 |
| 3. Mallesha              | 1,000 |
| 4. B V N Murthy          | 1,000 |
| 5. Vrinda                | 1,000 |
| 6. Sreenivasaiah         | 1,000 |
| 7. V Ganesha             | 1,000 |
| 8. Geetha Mohan          | 1,000 |
| 9. Nataraja S            | 1,000 |
| 10. Subramanya Prasad    | 1,000 |
| 11. Purnima Kota         | 1,000 |
| 12. N Ramesh             | 1,000 |
| 13. B V Prabhakara       | 1,000 |
| 14. B V Ravikumar        | 1,000 |
| 15. S Badrinath          | 1,000 |
| 16. N S Sundara Govindan | 1,000 |
| 17. Ramanath M           | 1,000 |
| 18. Dyuthi R Bhat        | 1,000 |
| 19. Amarpal Singh        | 1,000 |
| 20. Gopala B M           | 1,000 |
| 21. Haridasan            | 1,000 |
| 22. Vyjayanthi Bhide     | 1,000 |

Total (B) 22,000

Add: Adjustment made towards Owner  
membership fees 2,900

Add: Adjustment made towards application fee 100

Total (A+B) 74,000



**NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION (R)**  
No. 625, First Floor, DHBS Tank Building, 10th Cross, Roopanagar, Bogadi PO,  
Mysuru - 570 026

**SCHEDULES TO ACCOUNT: 2022-23**

**3. NOTES ON ACCOUNTS:**

**3.1 About Namma Roopanagara Residents Welfare Association (R) (The Association in short)-** The Association is registered under the Karnataka Societies' Registration Act, 1960 vide No. DRMY/SOR/198/2021-22 dated 09-09-2021

The main objective of the Association is bringing together the residents of Roopanagar and undertakes activities for the welfare of its members and for the overall development of Roopanagar. Any person who has completed the age of 18 and who comes under the jurisdiction of the Association is eligible to become a member.

**3.2 Classes of Members:**

- i. Life Members fee Rs.15,000/- or more. As on 31-3-2023 total Life members were 26.
- ii. Decennial Membership: Rs.7,500/- duration 10 years from the date of payment. As on 31-3-2023 there were 25 such members. Their list is given in Schedule 2(a).
- iii. Ordinary Members: Rs.1,000 duration one year from the date of payment. As on 31-3-2023 there were 85 such members.
- iv. Tenant Membership: Any person who is a Tenant and pays a sum of Rs.750/- shall be member for a period of one year from the date of payment. During the year, 5 members have paid the said fee.

**3.3** The Balance amount of Rs.12,100 receivable from Ashwin Kumar Kanchagar, a Life member towards his Life membership fees of previous year has been written off during the Current year and remaining balance Rs.2,900 has been adjusted towards annual membership fees and Rs.100 from Application fees.

**3.4 Books of Account Maintained:**

- a) Cash Books and General Ledger maintained in Tally ERP9.
- b) Bank Passbook of UBI SB A/c, Bogadi Branch.
- c) Payment Vouchers.
- d) Receipt Book No.2 Membership fee from 83-100, Book No.4 Membership fee from 151-225, Book No 5 from 201-225, Donation Book No.3 from 119 -143.



As per my report of  
Even date attached

For NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION(R)

  
G.N ANANTHAVARDHANA  
Chartered Accountant  
Date: 29-08-2023

President

  
Secretary

  
Treasurer

**G.N. ANANTHAVARDHANA**  
Chartered Accountants  
Membership No. 025113  
# 65, Gurikar Devanna St., I Cross  
Fort Mohalla, MYSORE-570 004



ನಮ್ಮ ರೂಪಾನಗರ ಸಿವಾಸಿಗಳ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿ ಸಂಘ®  
NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION®

Ref.:

Date :

### 2022-23 Budget sanctioned and actual expenses

| SI No | Particulars                               | Anticipated Receipts | Actual Receipts | Sanctioned Expenses | Actual Expenses |
|-------|---|----------------------|-----------------|---------------------|-----------------|
| 1     | Interest on Deposits                      | 21000                | 9612            |                     |                 |
| 2     | Annual Membership Fee Collection          | 88500                | 71000           |                     |                 |
| 3     | Tenant Membership Fee collection          | 2200                 | 750             |                     |                 |
| 4     | Apportioned Value of Decennial Membership | 12200                |                 |                     |                 |
| 5     | Registration fee collection               | 11800                | 6200            |                     |                 |
| 6     | Donations received                        |                      | 31801           |                     |                 |
| 7     | Cultural Programmes                       |                      |                 | 32000               | 35506.5         |
| 8     | Public lecture series                     |                      |                 | 17500               | 8018            |
| 9     | Medical camp and any other health program |                      |                 | 4000                | 7858            |
| 10    | Other Activities                          |                      |                 | 10000               | 6000            |
| 11    | Open meet and AGM                         |                      |                 | 10000               | 3195            |
| 12    | Office cleaning and Maintenance           |                      |                 | 6000                | 4511            |
| 13    | Office Infrastructure                     |                      |                 | 50000               | 0               |
| 14    | Office printing and stationery            |                      |                 | 3000                | 564             |
| 15    | Banners and Posters                       |                      |                 | 5000                | 0               |
| 16    | Office Phone expenses                     |                      |                 | 4200                | 5721            |
| 17    | Office Rent                               |                      |                 | 1200                | 0               |
| 18    | Office shifting exp                       |                      |                 | 1500                | 0               |
| 19    | Registration renewal fee                  |                      |                 | 1500                | 0               |
| 20    | Bank service charges                      |                      |                 | 600                 | 188.8           |
| 21    | Auditor fees                              |                      |                 | 6000                | 5900            |
|       |   | 135700               | 119363          | 152500              | 77462.3         |
|       |   |                      |                 |                     |                 |



ನಮ್ಮ ರೂಪಾನಗರ ನಿವಾಸಿಗಳ ಕ್ಷೇಮಾಭಿವೃದ್ಧಿ ಸಂಖ®  
NAMMA ROOPANAGARA RESIDENTS WELFARE ASSOCIATION®

Ref.:

Date :

## Budget for 2023-24

| Sl No | Particulars                               | Proposed Budget<br>2023-24 |          |
|-------|---|----------------------------|----------|
|       |   | Income                     | Expenses |
| 1     | Interest on Deposits                      | 28250                      |          |
| 2     | Annual Membership Fee Collection 130X1000 | 130000                     |          |
| 3     | Tenant Membership Fee collection          | 4250                       |          |
| 4     | Application Fee collection                | 4000                       |          |
| 5     | Donations                                 |                            |          |
| 6     | Cultural Programmes                       |                            | 40000    |
| 7     | Public lecture series                     |                            | 12000    |
| 8     | Medical camp and any other health program |                            | 15000    |
| 9     | Other Activities                          |                            | 10000    |
| 10    | Annual General Body Meeting               |                            | 15000    |
| 11    | Office cleaning and Maintenance           |                            | 8000     |
| 12    | Office Infrastructure                     |                            | 10000    |
| 13    | Office printing and stationery            |                            | 3000     |
| 14    | Banners and Posters                       |                            | 3000     |
| 15    | Office Phone expenses                     |                            | 5000     |
| 16    | Office Rent and Electricity               |                            | 7200     |
| 17    | Office shifting exp                       |                            | 1500     |
| 18    | Registration renewal fee                  |                            | 1500     |
| 19    | Bank service charges                      |                            | 500      |
| 20    | Auditor fees                              |                            | 6000     |
|       |   |                            |          |
|       |   | 162500                     | 137700   |
|       |   |                            |          |

Note: Budget is prepared considering 150 Annual members and 50 Decennial and Life members.