



# M/s. BANDARU & ASSOCIATES

## CHARTERED ACCOUNTANTS

Flat No. G-2, Ramraj Towers, Rednam Gardens, Visakhapatnam - 530 002  
Ph : 0891-2527274, E-mail: settybs@gmail.com

### FORM NO. 10B

[ See Rule 17B ]

#### Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions

1. We have examined the balance sheet of SANGAMITHRA DEVELOPMENT ASSOCIATION as at 31/March/2020 and the Profit and Loss account for the year ended on that date which are in agreement with the books of account maintained by the said Association.
2. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named association by us far as appears from our examination of the books and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below :-
3. In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view:-
  - i In the case of the balance sheet of the state of affairs of the above-named Trusts as at 31/March/2020 and
  - ii In the case of the Profit and Loss Account, of the association of its accounting year ending on 31/March/2020

The prescribed particulars are annexed hereto.

Place: Visakhapatnam  
Date: 25.05.2020

For BANDARU & ASSOCIATES  
**Chartered Accountants**

B.S. BANGARU SETTY  
Proprietor



### ANNEXURE STATEMENT OF PARTICULARS I. Application of income for charitable or religious purposes.

1	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	4481943.84
2	Whether the Trusts has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	

3	Amount of income accumulated or set apart */finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly */in part only for such purposes.	0.00
4	Amount of income eligible for exemption under section 11(1) (c) [Give details]	NIL
5	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	NIL
6	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof	NO
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1)(B)? If so, the details thereof	NO
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	NO
a.	Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	
b.	Has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11 (2) (b) (iii) or	
c.	Has not been utilised for purposes for which it was accumulated/set apart during the period for which it was to be accumulated/set apart, or in the year immediately following the expiry thereof? If so, the details thereof	

**II. Application or use of income or property for the benefit of persons referred to in section 13 [3].**

1	Whether any part of the income or property of the Trusts was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2	Whether any land, building or other property of the Trusts was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No



3	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	No
4	Whether the services of the Trusts were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No
5	Whether any share, security, or other property was purchased by or on behalf of the Trusts during the previous year from any such person? If so, give details thereof together with the consideration paid.	No
6	Whether any share, security, or other property was sold by or on behalf of the Trusts during the previous year to any such person? If so, the details thereof together with the consideration received.	No
7	Whether any income or property of the Trusts was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8	Whether the income or property of the Trusts was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

**III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.**

Sl. No	Name and address of the concern	Where the concern is a company, No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col.4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
(1)	(2)	(3)	(4)	(5)	(6)
		Total			



**Annexure 1**

Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-

<b>SI.No</b>	<b>Year of Accumulated</b>	<b>Whether invested in accordance with the provision of sec 11(5)</b>	<b>Purpose of accumulation</b>	<b>Amounts applied during the year</b>	<b>Balance amount available for application</b>	<b>Amount deemed to be income within meaning of subsec(b) of Section 11</b>
				NII		

For BANDARU & ASSOCIATES  
**Chartered Accountants** M.No. 209409

B.S. BANGARU SETTY  
 Proprietor



Place: Visakhapatnam

Date: 25.05.2020

**SANGA MITHRA DEVELOPMENT ASSOCIATION (SAMIDA)**

REGD.NO. 894/2001

Regd Office : Pedashaikapalem Village, Yellamanchili Mandal, Visakhapatnam District  
**CONSOLIDATED REPORT**

**Receipts and Payments Accounts for the Period From 01/04/2019 To 31/03/2020**

RECEIPTS	Amount	PAYMENTS	Amount
<b>Opening Balance</b>		<b>1. SKILL DEVELOPMENT PROJECT</b>	
<b>Cash In Hand</b>	20261.00	I. Programme Cost	498135.00
Street to school project- Rs.376		II. Administrative Cost	60862.24
MKT project- Rs.19885			
<b>Cash at Bank</b>	550440.81	<b>2. Model School Project</b>	
Old opening balance- Rs. 1153.57		I. Programme Cost	578148.00
1. FVTRS- project-SBI-Rs.94029.24		II. Administrative Cost	178253.90
Marco Piloti -SBI-Rs..455258.00			
2. Street to School- SBI-Labhipet	80294.06	<b>3. STREET TO SCHOOL PROJECT</b>	
3. Model school project-SBI Kothkota	1406.05	<b>A. Program cost</b>	
AHF project-SBI-Kothakota	11,804.88	1. Student Sponsorship & Fees up to 10th class	32613.00
4. TI-Project -Andhra Bank-NRPM	64670.20	<b>B. Admin cost</b>	12025.00
5. Indian bank-NRPM-General Projects	542.10		
IOB-Vaddadi-Gen projects	972.00	<b>4. Marco Pilati - child Sponcership</b>	
<b>1. Grant from MKT (Msc- Project)</b>	913533.00	Students sponceship payments	83950.00
Interest Received on the grant	2587.00		
2. Grant Received from FVTRS -BNG	450000.00	<b>5. Rapid Testing Project (RTP)</b>	
Interest Receive on SBI-FCRAmain a/c	14968.00	I. Programme Cost	529700.00
3.Grant received from AHF-India cares	588368.00	II. Administrative Cost	60444.00
4.Grant From Ruchika - Bhubaneswar	100000.00		
5. Grant Received from APSACS	1708149.00	<b>6.Ruchika Program Cost</b>	
Interest Received -Andhra Bank	4605.00	Nutrition Food Disribution to PLHIVs	45800.0000
<b>6. BANK INTEREST</b>	2630.00	Rice Distribution- PLHIVs	18300.0000
SBI-Labhipeta- S2S project- Rs.2280		Groceries Distribution-PLHIVs	23400.0000
Indian Bank-Gen projects- Rs.350		Vegetabels Distribution-PLHIVs	12500.0000
Membership fee	15600.00		
<b>DONATIONS</b>		<b>7. TI -Project - APSACS</b>	
Skill development project	402815.00	Program staff Salary	756170.00
Donations for HIV/AIDs Awarness	125000.00	Honorarium	518500.00
General Donations for Gen Programmes	51300.00	Program staff Travel.Expenses	163600.00
		Programme Cost	44210.00
		Rent for Office/DIC	144000.00
		Office Equipment (Computer)	40000.00
		Office Expenses	67248.70
		<b>8 .GENERAL PROGRAMMES</b>	
		<b>I. Program cost-Skill Develop.</b>	
		Skill Development Programme	110900.00
		NSC-2019 Registration Fee & Travel	28500.00
		Net Work Membership & Other exp	22800.00
		Group Enterprises opening exp	35400.00
		Skill Development Centers Oping	18500.00
		Campaign on Jobs for All expenses	114984.00
		Donation paid to the FVTRS	15750.00



		<b>II. Admin Cost</b>	
		Admin Office Rent & Maintenance	39000.00
		Office Maintenance Charges	36000.00
		<b>8. Other programs</b>	
		SM Condom purchase	13500.00
		Children day event expenses	18650.00
		Child labor day meeting expenses	16500.00
		Awareness on the RTI, RTE, Ect.	13650.00
		World Aids Day -2019 event	13989.00
		External meetings travel, other exp	18200.00
		EDP & Life Skill Traing TOT Travel	16680.00
		Nutrition items to the PLHIVs	48500.00
		Printing & stationary	9500.00
		SPJMR Strudents Travel & Other exp	9500.00
		Postage Expenses	3100.00
		Miscelinious & Unforce Exepenses	10481.00
		<b>Closing Balance</b>	
		<b>Cash at Bank</b>	372461.57
		1. Old opening balance- Rs. 1153.57	
		Marco Piloti -SBI -Rs..371308	
		2. Street to School- SBI-Labhipet	37936.06
		3. Model school project-SBI.	161124.15
		4. AHF project-SBI-Kothakota	10,028.88
		5. TI-Project -Andhra Bank-NRPM	43695.50
		6. Indian bank-NRPM-Gen. Projects	1408.10
		7. IOB-Vaddadi-Gen projects	972.00
		<b>Cash In Hand</b>	376.00
		Street to school project- Rs.376	
<b>Total</b>	<b>5109946.10</b>	<b>Total</b>	<b>5109946.10</b>



for BANDRAU AND ASSOCIATES  
Chartered Accountant

B.S.BANGARU SEETY  
Proprietor



**SANGA MITHRA DEVELOPMENT ASSOCIATION (SAMIDA)**

REGD.NO. 894/2001

Regd Office : Pedashaikalipalem Village, Yellamanchili Mandal, Visakhapatnam District

**CONSOLIDATED REPORT**

**Receipts and Payments Accounts for the Period From 01/04/2019 To 31/03/2020**

<b>EXPENDITURE</b>	<b>Amount</b>	<b>INCOME</b>	<b>Amount</b>
<b>1. SKILL DEVELOPMENT PROJECT</b>		1. Grant from MKT (M S P)	753814.90
I. Programme Cost	498135.00	Interest Received on the grant	2587.00
II. Administrative Cost	60862.24		
<b>2.MODEL SCHOOL PROJECT</b>		2. Grant Received from FVTRS - Bng.	450000.00
I. Programme Cost	578148.00	Interest Received on the grant	14968.00
II. Administrative Cost	178253.90	3. Grant received from AHF-India cares- Delhi	588368.00
<b>3.STREET TO SCHOOL PROJECT</b>			
<b>A. Program cost</b>		4. Grant From Ruchika - Bhubaneswar	100000.00
1. Student Sponsorship & Fees	32613.00		
<b>B. Admin cost</b>	12025.00	5. Grant Received from APSACS -	1708149.00
		Interest Received -Andhra Bank	4605.00
<b>4. Marco Pilati -Child sponceship</b>			
Students sponceship payments	83950.00	6. BANK INTEREST	2630.00
<b>5.Rapid Testing Project (RTP)</b>		SBI-Labbipeta- S2S project- Rs.2280	
I. Programme Cost	529700.00	Indian Bank-Gen projects- Rs.350	
II. Administrative Cost	60444.00		
<b>6.Ruchika Program Cost</b>			
Nutrition Food Distribution to PLHIVs	45800.00	Membership fee	15600.00
Rice Distribution- PLHIVs	18300.00	<b>DONATIONS</b>	
Groceries Distribution-PLHIVs	23400.00	Skill development	402815.00
Vegetabels Distribution-PLHIVs	12500.00	Donations for HIV/AIDs Awarness	125000.00
		General Donations for Programes	51300.00
<b>7. T I Project -APSACS</b>			
Program staff Salary	756170.00	<b>Grant Received in Advance 2018-19</b>	
Honorarium	518500.00	Skill development FVTRS-Bangalore	94029.24
Program staff Travel Expenses	163600.00	Maro Pilati children sponceship grant	83950.00
Programme Cost	44210.00	Street to School Project	42358.00
Rent for Office/DIC	144000.00	Grant Received in Advance-TP project	25579.70
Office Equipment (Computer)	40000.00		
Office Expenses	67248.70		
		Excess of Expenditure Over Income	16190.00
<b>8 .GENERAL PROGRAMMES</b>			
<b>I. Program cost-Skill Development</b>			
Skill Development Programme	110900.00		
NSC-2019 Registration Fee & Travel	28500.00		
Net Work Membership & Other	22800.00		
Community Events (Group Enterprises)	35400.00		
Skill Development Centers Oping	18500.00		
One Month Campaign on Jobs for All	114984.00		
Donation paid to the FVTRS	15750.00		
<b>II. Admin Cost</b>			
Admin Office Rent & Maintenance	39000.00		
Office Maintenance Charges	36000.00		



<b>8. Other programs</b>			
SM Condom purchage	13500.00		
Children day event expenses	18650.00		
Child labor day meeting expenses	16500.00		
Awareness on the RTI, RTE, Ect.	13650.00		
World Aids Day -2019 event	13989.00		
External meetings travel & other expenses	18200.00		
EDP & Life Skill Traing TOT Travel Expenses	16680.00		
Distribution to Nutrition items to the PLHIV	48500.00		
Printing & stationary	9500.00		
SPJMR Strudents Travel & Other Costs	9500.00		
Postage Expenses	3100.00		
Miscelinious & Unforce Exepenses	10481.00		
Excess of Income Over Expenditure	0.00		
<b>Total</b>	<b>4481943.84</b>		
		<b>Total</b>	<b>4481943.84</b>



for BANDRAU AND ASSOCIATES  
Chartered Accountant

B.S.BANGARU SEETY  
Proprietor



SANGA MITHRA DEVELOPMENT ASSOCIATION (SAMIDA)

REGD.NO. 894/2001

Regd Office : Pedashaikalipalem Village, Yellamanchili Mandal, Visakhapatnam District

**CONSOLIDATED REPORT**

**Balance Sheet for the Period From 01/04/2019 To 31/03/2020**

RECEIPTS	Actual Amount Received	PAYMENTS	Amount
Capital Fund	386122.55	Cash and Bank Balance	628002.26
Loans and Advances	1215428.00	Fixe Assets	248825.00
Grant Received in Advances	605011.71	Grant Receivables	1417119.00
Corpus donations	149500.00	TDS	62116.00
<b>Total</b>	<b>23,56,062.26</b>	<b>Total</b>	<b>23,56,062.26</b>



Secretary



for BANDRAU AND ASSOCIATES  
Chartered Accountant

B.S.BANGARU SEETY  
Proprietor



**SCHEDULE FORMING PART OF BALANCESHEET FOR THE YEAR ENDING ON 31-03-2020**

**CASH AND BANK BALANCE**

Cash at Bank-SBI-Kothakota (FCRA) Old OB	1153.57
Cash at Bank-SBI-Kothakota (FCRA) Marco Pilati	371308.00
Cash at Bank -SBI- Kothakota (Model school project A/c)	161124.15
Cash at Bank- SBI-Labhipeta (Street to School project)	37936.06
Cash at Bank- SBI-Kothakota- (AHF-RTP project)	10028.88
Cash at Bank-Andhra Bank-NRPM (TI-Project)	43695.50
Cash at Bank- Indian bank-NRPM-General Projects	1408.10
IOB-Vaddadi-Gen projects	972.00
Cash In Hand - Street to school project	376.00
	<b>628002.26</b>

**GRANT RECEIVABLES**

**APSACS- Target Intervention Project**

Balance b/f	272262.00
Add: for the Year	0.00
Less: for the Year	0.00
	<b>272262.00</b>

**RGVN-Bhubaneswar**

**RGVN- Sleep Project**

Balance b/f	141000.00
Add: for the Year	0.00
Less: for the Year	0.00
	<b>141000.00</b>

**RVM (APSSA)-Andhra Pradesh**

**RVM- (APSSA) RSTC Project**

Balance b/f	847857.00
Add: for the Year	0.00
Less: for the Year	0.00
	<b>847857.00</b>

**NCLP-Project**

**NCLP - Child Labor Project**

Balance b/f	156000.00
Add: for the Year	0.00
Less: for the Year	0.00
	<b>156000.00</b>

**Total Grant Receivable**

**156000.00**

**1417119.00**



**CAPITAL FUND**

Balance b/f	402312.55
Add: for the Year	0.00
Less: for the Year	<u>16190.00</u>
	<u><b>386122.55</b></u>

**LOANS AND ADVANCES**

Balance b/f	1215428.00
Add: for the Year	0.00
Less: for the Year	<u>0.00</u>
	<u><b>1215428.00</b></u>

**CORPUS DONATIONS**

Balance b/f	149500.00
Add: for the Year	0.00
Less: for the Year	<u>0.00</u>
	<u><b>149500.00</b></u>

**GRNAT RECEIVED IN ADVANCE**

Model School Project- MKT-Nellore	161124.15
Street to School Project - Care & Share Italy	38312.06
Marco Pilati Italy ( Individual Donor )	371308.00
	<u>34267.50</u>
	<u><b>605011.71</b></u>

**FIXED ASSETS**

Furniture and Fixtures	30500.00
Vehicles	38000.00
Computers and Printers	36000.00
Desk top Computers-3, Printor-1	86500.00
DIC Equipment	20000.00
Office Equipment	30825.00
Fans -4	<u>7000.00</u>
	<u><b>248825.00</b></u>

for BANDRAU AND ASSOCIATES

Chartered Accountant



B.S.BANGARU SEETY

Proprietor

