



# 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 SANGA MITHRA DEVELOPMENT ASSOCIATION (SAMIDA) as at 31/March/2021 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 :-
  - i In the case of the balance sheet of the state of affairs of the above-named Trusts as at 31/March/2021 and
  - ii In the case of the Profit and Loss Account, of the association of its accounting year ending on 31/March/2021
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/2021 and
  - ii In the case of the Profit and Loss Account, of the association of its accounting year ending on 31/March/2021

The prescribed particulars are annexed hereto.

Place: Visakhapatnam

Date: 31.08.2021

For BANDARU & ASSOCIATES  
Chartered Accountants

B.S. BANGARU SETTY  
Proprietor

UDIN:21209409AAAAEG1473



## 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.	5749665.48
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.	
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 :-

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

Place: Visakhapatnam  
Date: 31.08.2021

For BANDARU & ASSOCIATES  
**Chartered Accountants**

B.S. BANGARU SETTY  
Proprietor

UDIN:21209409AAAAEG1473



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 01/04/2020 To 31/03/2021			
RECEIPTS	Amount	PAYMENTS	Amount
<b>Opening Balance</b>		<b>1. Skill Development Project</b>	
Cash In Hand	376.00	I. Programme Cost	292110.00
Street to school project- Rs.376		II. Administrative Cost	14890.00
<b>Cash at Bank-FCRA account</b>	372461.57	<b>2. Model School Project</b>	
Old opening balance- Rs. 1153.57		I. Programme Cost	235320.00
Marco Piloti -SBI-Rs..371308.00		II. Administrative Cost	15654.15
2. Street to School- SBI-Labbipet	37936.06	<b>3. Rapid Testing Project (RTP)</b>	
3. Model school project-SBI Kothkota	161124.15	I. Programme Cost	390734.45
4. AHF project-SBI-Kothakota	10,028.88	II. Administrative Cost	46,400.00
5. TI-Project -Union Bank of India-NRPM	43695.50	<b>4. Marco Pilati - child Sponcership</b>	
6. Indian bank-NRPM-General Projects	1408.10	<b>Students Sponceship &amp; Fees.</b>	
7. IOB Vaddadi	972.00	I. Programme Cost	343370.00
		II. Administrative Cost	28850.00
<b>Grants received project wise</b>		<b>5. Street 2 School Project</b>	
1. Grant Received from FVTRS -Bng.	300000.00	<b>A. Program cost</b>	
Interest Received from the bank	5846.43	1. Student Sponsorship & Fees	39006.06
2. Grant from MKT (Msc- Project)	88500.00	<b>6. KOVID-19 relief program</b>	
Interest Received from the bank	1350.00	Masks purchase	18423.22
3. Grant received from AHF-India cares	357600.00	Sanitisers Purchase	8000.00
Grant received fro AHF-USA	67800.00	Glucos water packets	3500.00
Interest Received from the bank	1705.57	<b>7. TI- CC -Project - APSACS</b>	
4. Grant from Ambedhkar Foundation-USA	29923.22	Program Deliveries	53400.0000
5. Grant Received from APSACS CC-project	1650476.00	Honorarium	508000.00
Grant for MPSE survey	15000.00	Program staff salaries	702000.00
Interest Received from the bank	1235.00	Program staff Travel Cost	164100.00
6. Grant received -APSACS IDU project	1711294.00	Rent for Office/DIC	144000.00
Grant for MPSE survey	15000.00	Office Expenses	60520.80
Grant from- HSS Surevey	18000.00	Unspent budget repaid to APSACS	41695.00
Interest Received from the bank	493.00	Advance repaid to Project Director	2000.00
Loans & advancess	40000.00	<b>8. TI-IDU -Project - APSACS</b>	
Interest Received - Indian Bank-NRPM	43.00	Program Deliveries	41448.00
SBI-Labbipeta- S2S project	694.00	Honorarium	299997.00
Marco piloti project Rs.912.00	912.00	Program staff salaries	502500.00
Grant received from RILM	260000.00	Program staff Travel Cost	105955.00
Bank Interest	841.00	Rent for Office/DIC	135000.00
Loans & advancess	45000.00	Office Expenses	49642.00
<b>Donetions Received</b>		Clinic Service, STI	7500.00
		Commodities	322400.00
		Mapping Population Size Estimation (MPS)	15000.00
		HSS survey	18000.00
		Loans & advancess repaid	40000.00





Skill development project	214150.00		
Donations for COVID-19 relief	156000.00		
General Donations for Gen Programes	127300.00		
Membership fee	12500.00		
		<b>9. Asha Kiran ( Back to School) Project</b>	
		I. Programme Cost	205800.00
		II. Administrative Cost	7926.00
		Advance repaid	45000.00
		<b>10 .Genaral Programs</b>	
		<b>1. Skill Development Programme</b>	
		I. Programme Cost	201700.00
		II. Administrative Cost	12450.00
		<b>2. COVID-19 relief activites</b>	
		I. Programme Cost	141550.00
		II. Administrative Cost	14450.00
		<b>11. Other programs</b>	
		1. Awareness on Anty Human Trafficking	18650.00
		2. Children day event expenses	12700.00
		3. Drop out children online screening to RILM team starting Asha Kiran centres	34650.00
		4. Drop out children online screening to RILM team starting Asha Kiran centres	25800.00
		5. World Aids Day -2020 event	18500.00
		<b>11.Admin office expenses</b>	
		Admin Office Rent & Maintenance	29500.00
		Bank charges (Casiled the IOB account)	972.00
		<b>Closing Balance</b>	
		<b>Cash at Bank</b>	
		Union Bank of India-NRPM( TI-CC pro)	34690.70
		Indian Bank -NRPM	1451.10
		Axis Bank -Yellamanchili-RILM project	47115.00
		Axis Bank -Yellamanchili-IDU project	247345.00
		<b>Cash In Hand</b>	0.00
<b>Total</b>	<b>5749665.48</b>	<b>Total</b>	<b>5749665.48</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			
Income and Expenditure Accounts for the Period From 01/04/2020 To 31/03/2021			
EXPENDITURE	Amount	INCOME	Amount
<b>1. Skill Development Project</b>		<b>Grants received project wise</b>	
I. Programme Cost	292110.00	1. Grant Received from FVTRS -Bng.	300000.00
II. Administrative Cost	14890.00	Interest Received from the bank	5846.43
<b>2. Model School Project</b>		2. Grant from MKT (Msc- Project)	88500.00
I. Programme Cost	235320.00	Interest Received from the bank	1350.00
II. Administrative Cost	15654.15	3. Grant received from AHF-India cares	357600.00
<b>3. Rapid Testing Project (RTP)</b>		Grant received fro AHF-USA	67800.00
I. Programme Cost	390734.45	Interest Received from the bank	1705.57
II. Administrative Cost	46,400.00	4. Grant from Ambedhkar Foundation-USA	29923.22
<b>4. Marco Pilati - child Sponcership</b>		5. Grant Received from APSACS CC-project	1615785.80
<b>Students Sponcership &amp; Fees.</b>		Grant for MPSE survery	15000.00
I. Programme Cost	343370.00	Interest Received from the bank	1235.00
II. Administrative Cost	28850.00	6. Grant received -APSACS IDU project	1463949.00
<b>5. Street 2 School Project</b>		Grant for MPSE survery	15000.00
<b>A. Program cost</b>		Grant from- HSS Surevey	18000.00
1. Student Sponsorship & Fees	39006.06	Interest Received from the bank	493.00
<b>6. KOVID-19 relief program</b>		Interest Received - Indian Bank-NRPM	43.00
Masks purchase	18423.22	SBI-Labbipeta- S2S project	694.00
Sanitisers Purchase	8000.00	Marco piloti project Rs.912.00	912.00
Gluco water packets	3500.00	Grant received from RILM	212885.00
<b>7. TI- CC -Project - APSACS</b>		Bank Interest	841.00
Program Deliveries	53400.0000	<b>Donetions Received</b>	
Honorarium	508000.00	Skill development project	214150.00
Program staff salaries	702000.00	Donetions for COVID-19 relief	156000.00
Program staff Travel Cost	164100.00	General Donations for Gen Programes	127300.00
Rent for Office/DIC	144000.00	Membership fee	12500.00
Office Expenses	60520.80	<b>GRANT RECEIVED IN ADVANCES</b>	
<b>8. TI-IDU -Project - APSACS</b>		Model School Construction Project	161124.15
Program Deliveries	41448.00	Street to School Project	38312.06
Honorarium	299997.00	Marco Pilati Grant	371308.00
Program staff salaries	502500.00	Capital Contribution	12148.88
Program staff Travel Cost	105955.00		
Rent for Office/DIC	135000.00		
Office Expenses	49642.00		
Clinic Service, STI	7500.00		
Commodities	322400.00		
Mapping Population Size Estimation (MPS)	15000.00		
HSS survey	18000.00		



<b>9. Asha Kiran ( Back to School) Project</b>			
I. Programme Cost	205800.00		
II. Administrative Cost	7926.00		
<b>10. Genaral Programs</b>			
<b>1. Skill Development Programme</b>			
I. Programme Cost	201700.00		
II. Administrative Cost	12450.00		
<b>2. COVID-19 relief activites</b>			
I. Programme Cost	141550.00		
II. Administrative Cost	14450.00		
<b>11. Other programs</b>			
1. Awareness on Anty Human Trafficking	18650.00		
2. Children day event expenses	12700.00		
3. Drop out children online screening to RILM team starting Asha Kiran centres	34650.00		
4. Drop out children online screening to RILM team starting Asha Kiran centres	25800.00		
5. World Aids Day -2020 event	18500.00		
<b>11.Admin office expenses</b>			
Admin Office Rent & Maintenance	29500.00		
Bank charges (Casiled the IOB account)	972.00		
Excess of Income Over Expenditure	37.43		
<b>Total</b>	<b>5290406.11</b>	<b>Total</b>	<b>5290406.11</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 01/04/2020 To 31/03/2021			
RECEIPTS	Actual Amount Received	PAYMENTS	Amount
Capital Fund	374011.10	Cash and Bank Balance	330601.80
Loans and Advances	1171733.00	Fixe Assets	248825.00
Grant Received in Advances	363417.70	Grant Receivables	1417119.00
Corpus donations	149500.00	TDS	62116.00
<b>Total</b>	<b>20,58,661.80</b>	<b>Total</b>	<b>20,58,661.80</b>

  
Secretary



for BANDRAU AND ASSOCIATES  
Chartered Accountant

  
B.S.BANGARU SEETY  
Proprietor

**CAPITAL FUND**

Balance b/f	386122.55
Less: Capital Contribution	12148.88
Add: for the Year	37.43
	<u>374011.10</u>

**LOANS AND ADVANCES**

Balance b/f	1215428.00
Add: for the Year	85000.00
Less: for the Year	128695.00
	<u>1171733.00</u>

**CORPUS DONATIONS**

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

**GRNAT RECEIVED IN ADVANCE**

Asha Kiran	47115.00
APSACS	68957.70
IDU (Urban)	247345.00

363417.70

**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	7000.00
	<u>248825.00</u>

for BANDRAU AND ASSOCIATES  
Chartered Accountant

B.S.BANGARU SEETY  
Proprietor





**SCHEDULE FORMING PART OF BALANCESHEET FOR THE YEAR ENDING ON 31-03-2021****CASH AND BANK BALANCE**

Axis Bank -Yellamanchili-RILM project	47115.00
Axis Bank -Yellamanchili-IDU project	247345.00
Cash at Bank-Andhra Bank-NRPM (TI-Project)	34690.70
Cash at Bank- Indian bank-NRPM-General Projects	1451.10
Cash In Hand	
	<u>330601.80</u>

**GRANT RECEIVABLES****APSACS- Target Intervention Project**

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

272262.00**RGVN-Bhubaneswar****RGVN- Sleep Project**

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

141000.00**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
	<u>847857.00</u>

847857.00**NCLP-Project****NCLP - Child Labor Project**

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

156000.00**Total Grant Receivable**1417119.00