



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 :-
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		

For BANDARU & ASSOCIATES
Chartered Accountants



B.S. BANGARU SETTY
 Proprietor

UDIN:21209409AAAAEG1473

Place: Visakhapatnam
 Date: 31.08.2021

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
Opening Balance			
Cash In Hand	376.00	1. Skill Development Project	
Street to school project- Rs.376		I. Programme Cost	292110.00
		II. Administrative Cost	14890.00
Cash at Bank-FCRA account	372461.57	2. Model School Project	
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-Labhipet	37936.06	3. Rapid Testing Project (RTP)	
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	4. Marco Pilati - child Sponcership	
6.Indian bank-NRPM-General Projects	1408.10	Students Sponceship & Fees.	
7. IOB Vaddadi	972.00	I. Programme Cost	343370.00
		II. Administrative Cost	28850.00
Grants received project wise		5. Street 2 School Project	
1. Grant Received from FVTRS -Bng.	300000.00	A. Program cost	
Interest Received from the bank	5846.43	1. Student Sponsorship & Fees	39006.06
2. Grant from MKT (Msc- Project)	88500.00	6. KOVID-19 relief program	
Interest Received from the bank	1350.00	Masks purchage	18423.22
3.Grant received from AHF-India cares	357600.00	Sanitisers Purchage	8000.00
Grant received fro AHF-USA	67800.00	Gluco water packets	3500.00
Interest Received from the bank	1705.57	7. TI- CC -Project - APSACS	
4. Grant from Ambedhkar Foundation-USA	29923.22	Program Deliveries	53400.0000
		Honorarium	508000.00
5. Grant Received from APSACS CC-project	1650476.00	Program staff salaries	702000.00
Grant for MPSE survery	15000.00	Program staff Travel Cost	164100.00
Interest Received from the bank	1235.00	Rent for Office/DIC	144000.00
6.Grant received -APSACS IDU project	1711294.00	Office Expenses	60520.80
Grant for MPSE survery	15000.00	Unspent budget reapid to APSACS	41695.00
Grant from- HSS Surevey	18000.00	Advance repaid to Project Director	2000.00
Interest Received from the bank	493.00	8. TI-IDU -Project - APSACS	
Loans & advancess	40000.00	Program Deliveries	41448.00
Interest Received - Indian Bank-NRPM	43.00	Honorarium	29997.00
SBI-Labhipeta- S2S project	694.00	Program staff salaries	502500.00
Marco piloti project Rs.912.00	912.00	Program staff Travel Cost	105955.00
		Rent for Office/DIC	135000.00
		Office Expenses	49642.00
Grant received from RILM	260000.00	Clinic Service, STI	7500.00
Bank Interest	841.00	Commodities	322400.00
Loans & advancess	45000.00	Mapping Population Size Estimation (MPS	15000.00
Donetions Received		HSS survey	18000.00
		Loans & advancess repaid	40000.00



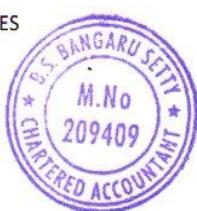
Skill development project	214150.00	9. Asha Kiran (Back to School) Project	
Donetions for COVID-19 relief	156000.00	I. Programme Cost	205800.00
General Donations for Gen Programmes	127300.00	II. Administrative Cost	7926.00
Membership fee	12500.00	Advance repaid	45000.00
		10 .General Programs	
		1. Skill Development Programme	201700.00
		I. Programme Cost	12450.00
		II. Administrative Cost	
		2. COVID-19 relief activites	141550.00
		I. Programme Cost	14450.00
		II. Administrative Cost	
		11. Other programs	
		1. Awareness on Anty Human Trafficking	18650.00
		2. Children day event expenses	12700.00
		3. Drop out children online screaning to RILM team starting Asha Kiran centres	34650.00
		4. Drop out children online screaning to RILM team starting Asha Kiran centres	25800.00
		5. World Aids Day -2020 event	18500.00
		11.Admin office expenses	29500.00
		Admin Office Rent & Maintenance	972.00
		Bank charges (Cashed the IOB account)	
		Closing Balance	
		Cash at Bank	
		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
		Cash In Hand	0.00
Total	5749665.48	Total	5749665.48



Secretary

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
<u>1. Skill Development Project</u>		<u>Grants received project wise</u>	
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
<u>2. Model School Project</u>		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
		Grant received fro AHF-USA	67800.00
<u>3. Rapid Testing Project (RTP)</u>		Interest Received from the bank	1705.57
I. Programme Cost	390734.45	4. Grant from Ambedkar Foundation-USA	29923.22
II. Administrative Cost	46,400.00	5. Grant Received from APSACS CC-project	1615785.80
<u>4. Marco Pilati - child Sponsorship</u>		Grant for MPSE survery	15000.00
Students Sponceship & Fees.		Interest Received from the bank	1235.00
I. Programme Cost	343370.00	6. Grant received -APSACS IDU project	1463949.00
II. Administrative Cost	28850.00	Grant for MPSE survery	15000.00
<u>5. Street 2 School Project</u>		Grant from- HSS Surevey	18000.00
A. Program cost		Interest Received from the bank	493.00
1. Student Sponsorship & Fees	39006.06		
<u>6. KOVID-19 relief program</u>			
Masks purchage	18423.22	Interest Received - Indian Bank-NRPM	43.00
Sanitisers Purchage	8000.00	SBI-Labhipeta- S2S project	694.00
Gluco water packets	3500.00	Marco piloti project Rs.912.00	912.00
<u>7. TI- CC -Project - APSACS</u>			
Program Deliveries	53400.0000	Grant received from RILM	212885.00
Honorarium	508000.00	Bank Interest	841.00
Program staff salaries	702000.00		
Program staff Travel Cost	164100.00	Donetions Received	
Rent for Office/DIC	144000.00	Skill development project	214150.00
Office Expenses	60520.80	Donetions for COVID-19 relief	156000.00
		General Donations for Gen Programes	127300.00
<u>8. TI-IDU -Project - APSACS</u>			
Program Deliveries	41448.00	Membership fee	12500.00
Honorarium	299997.00	GRANT RECEIVED IN ADVANCES	
Program staff salaries	502500.00	Model School Construction Project	161124.15
Program staff Travel Cost	105955.00	Street to School Project	38312.06
Rent for Office/DIC	135000.00	Marco Pilati Grant	371308.00
Office Expenses	49642.00	Capital Contribution	12148.88
Clinic Service, STI	7500.00		
Commodities	322400.00		
Mapping Population Size Estimation (MPS	15000.00		
HSS survey	18000.00		



9. Asha Kiran (Back to School) Project I. Programme Cost II. Administrative Cost	205800.00 7926.00		
10 .General Programs			
1. Skill Development Programme I. Programme Cost II. Administrative Cost	201700.00 12450.00		
2. COVID-19 relief activites I. Programme Cost II. Administrative Cost	141550.00 14450.00		
11. Other programs 1. Awareness on Anti Human Trafficking 2. Children day event expenses 3. Drop out children online screening to RILM team starting Asha Kiran centres 4. Drop out children online screening to RILM team starting Asha Kiran centres 5. World Aids Day -2020 event	18650.00 12700.00 34650.00 25800.00 18500.00		
11.Admin office expenses Admin Office Rent & Maintenance Bank charges (Cashed the IOB account)	29500.00 972.00		
Excess of Income Over Expenditure	37.43		
Total	5290406.11	Total	5290406.11



for BANDRAU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SEETY
Proprietor



SANGA MITHRA DEVELOPMENT ASSOCIATION (SAMIDA)

REGD.NO. 894/2001

Regd Office : Pedashaiklipalem 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
Total	20,58,661.80	Total	20,58,661.80

for BANDRAU AND ASSOCIATES
Chartered Accountant

Secretary

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
	<u>363417.70</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	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	330601.80

GRANT RECEIVABLES

APSACS- Target Intervention Project

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

RGVN-Bhubaneswar

RGVN- Sleep Project

Balance b/f	141000.00
Add: for the Year	0.00
Less: for the Year	0.00
	141000.00
	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
	847857.00
	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
	156000.00
	156000.00

Total Grant Receivable

1417119.00

