



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/2022 and
 - ii In the case of the Profit and Loss Account, of the association of its accounting year ending on 31/March/2022

The prescribed particulars are annexed hereto.

Place: Visakhapatnam
Date: 02.07.2022



B.S. BANGARU SETTY
Proprietor
UDIN:22209409AMDEND3071

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.	8242350.99
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.	3409.85
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
				NII		

For BANDARU & ASSOCIATES
Chartered Accountants

B.S. BANGARU SETTY
Proprietor

UDIN:22209409AMDEND3071

Place: Visakhapatnam
Date: 02.07.2022





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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 01/04/2021 To 31/03/2022

RECEIPTS	Amount	PAYMENTS	Amount
<u>Opening Balance</u>			
Cash In Hand	0.00		
Cash at Bank			
TI -CC project -Union Bank of India-NRPM	34690.70	Rent for office cum DIC	180000.00
TI-IDU project - Axis Bank- YLM	247345.00	Office expenses	71516.00
Asha Kiran -Project- Axis Bank-YLM	47115.00	Honourarium	537999.00
General Projects- Indian bank-NRPM	1451.10	Program staff salaries	777000.00
<u>Grants received project wise</u>			
Grant Received from APSACS CC-project	1909529.99	Program staff Travel Cost	178050.00
Grant received from DAPCU	15000.00	Program Delivery	66360.00
Interest Received- CC project- NRPM	5541.00	Remittance to paid to AP SACS	34691.00
Grant received from APSACS CC-Project	2317100.00	Bank charges	70.80
Grant received from DAPCU	15000.00	Fodge purchage with DAPCU grant	15000.00
Interest Received - Axis Bank	3406.00		
Grant received from RILM- Kolkata	780000.00	<u>2. TI-IDU -Project -APSACS</u>	180000.00
Bank Interest- Axis Bank -Yellamanchili	696.00	Rent for office cum DIC	92600.00
		Office expenses	471999.00
		Honourarium	767500.00
		Program staff salaries	166550.00
		Program staff Travel Cost	92894.00
		Program Delivery	247345.00
		Remittance to paid to AP SACS	386923.00
		Commodities	15000.00
		Fodge purchage with DAPCU grant	160200.00
Grant received from Bible Tabarnicle Church- USA	2672425.00		
Bank Interest- Utilisation account	2,394.00	<u>3. Asha Kiran- project- RILM</u>	1400.00
Bank Interest - SBI -New Delhi account	96.00	Program cost	53000.00
		Branding- Banners printing -26	3300.00
Donetions received- under 80G	579000.00	Education material support to children	11700.00
Interest received from Indian Bank-NRPM	32.85	TLM metierials	90000.00
Membership fee	2500.00	Centre set-up cost	75000.00
		Project coordinator	416000.00
		field supervisor	3100.00
		13 Asha Kiran Teachers	27400.00
		Training of Teachers	52084.00
		Advocacy with stake holders	20900.00
		Travel Cost for project director & staff	26800.00
		Stationery & printing	30000.00
		Masks & sanitisers purchage	15590.00
		<u>Admin & office expenses</u>	375925.00
		Office rent	326700.00
		Office Maintanance	62450.00
		<u>4. Nutrition & Education support -BTC</u>	191000.00
		<u>Project Activities</u>	105000.00
		Books & stationary kits distribution	481475.00
		Masks and sanitisers distribution	237300.00
		One pair cloths for 250 children	152500.00
		School bags 250 distribution	87500.00
		Bath soaps, shampoos & detergent sops distribution	75000.00
		Dry nutrition food supply	326700.00
		Fruits distribution	62450.00
		Vegitable & fruits distribution to Leprosy vicktems	375925.00
		Travel cost for the distribution for 6 months	191000.00
		Genaral Medical & Health camps	105000.00
		Teachers honorariums (for 8 alternative schools.)	321000.00



		Admin Expenses	
		Coordinator salary	90000.00
		Accountent salary	72000.00
		Food & misclience expenses	10927.00
		Printing & stationary	14900.00
		Documentation charges	60000.00
		Bank charges	
		Forex Txn services	2978.00
		Forex Txn-Commission	8260.00
		5. Gen Donetions -COVID relief support *	
		Project Activities	
		Books and stationary distribution	168,500.00
		Masks distribution	46,500.00
		Sanitisers distribution	39,500.00
		Bath soaps & detergent sops distribution	23,600.00
		Nutrition- Ground nut Chakkies	53,300.00
		Good day biscuits	25,000.00
		Fruits - Apples distribution	46,500.00
		Fruits- Danimma distribution	36,500.00
		Vegitable & fruits distribution to Leprosy vicktems	35,900.00
		Rice & groceries distribution to Leprosy vicktems	45,600.00
		awareness on sesional desies	17,600.00
		Awareness on COVID pandemic	23,500.00
		Office expenses	2,500.00
		Audit expenses	17,000.00
		Cash at Bank	
		Union Bank of India-NRPM(TI-CC pro)	104074.89
		Indian Bank -NRPM	1483.95
		Axis Bank -Yellamanchili-RILM project	1537.00
		Axis Bank -Yellamanchili-IDU project	1840.00
		Cash In Hand	0.00
Total	8,633,322.64	Total	8,633,322.64



for BANDARU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SETTY
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 01/04/2021 To 31/03/2022

EXPENDITURE	Amount	INCOME	Amount
1. TI- CC -Project - APSACS		Grants received project wise	
Rent for office cum DIC	180000.00	Grant Received from APSACS CC-project	1805454.99
Office expenses	71516.00	Grant received from DAPCU	15000.00
Honourarium	537999.00	Interest Received- CC project- NRPM	5541.00
Program staff salaries	777000.00		
Program staff Travel Cost	178050.00	Grant received from APSACS CC- Project	2317100.00
Program Delivery	66360.00	Grant received from DAPCU	15000.00
Bank charges	70.99	Interest Received - Axis Bank	3406.00
Fodge purchage with DAPCU grant	15000.00		
2. TI-IDU -Project - APSACS		Grant received from RILM- Kolkata	780000.00
Rent for office cum DIC	180000.00	Bank Interest- Axis Bank -Yellamanchili	696.00
Office expenses	92600.00	Grant received In Advance	47115.00
Honourarium	471999.00		
Program staff salaries	767500.00	Grant received from Bible Tabarnicle Church- USA	2672425.00
Program staff Travel Cost	166550.00	Bank Interest- FCRA Utilisation account	2,394.00
Program Delivery	92894.00	Bank Interest - FCRA Main account SBI New Delhi account	96.00
Commodities	386923.00		
Clinic Service, STI	160200.00	Donetions received- under 80G	579000.00
Purchase of Refrigerator	15000.00	Membership fee	2500.00
3. Asha Kiran- project- RILM		Interest received from Indian Bank-NRPM	32.85
Program cost			
Branding- Banners printing -26	1400.00		
Education material support to children	53000.00		
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Centre set-up cost	11700.00		
Project coordinator	90000.00		
field supervisor	75000.00		
13 Asha Kiran Teachers	416000.00		
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Admin & office expenses			
Office rent	30000.00		
Office Maintanance	15590.00		



4. Nutrition & Education support -BTC			
Project Activities			
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Masks and sanitisers distribution	237300.00		
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School bags 250 distribution	87500.00		
Bath soaps, shampoos & detergent sops distribution	75000.00		
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Teachers honorariums (for 8 alternative schools)	321000.00		
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Food & miscilence expenses	10927.00		
Printing & stationary	14900.00		
Documentation charges	60000.00		
Bank charges			
Forex Txn servicess	2978.00		
Forex Txn-Commission	8260.00		
5. Gen Donetions -COVID relief support			
Project Activities			
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Nutrition- Ground nut Chakkies	53,300.00		
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Vegitable & fruits distribution to Leprosy vicktems	35,900.00		
Rice & groceries distribution to Leprosy vicktems	45,600.00		
awareness on sesional desies	17,600.00		
Awareness on COVID pandemic	23,500.00		
Office expenses	2,500.00		
Audit fee & expenses	17,000.00		
Excess of Income over Expenditure	3409.85		
Total	8,245,760.84	Total	8,245,760.84



for BANDARU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SETTY
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 01/04/2021 To 31/03/2022

RECEIPTS	Actual Amount Received	PAYMENTS	Amount
Capital Fund	377420.95	Cash and Bank Balance	108935.84
Loans and Advances	1206000.00	Fixe Assets	248825.00
Grant Received in Advances	104074.89	Grant Receivables	1417119.00
Corpus donations	149500.00	TDS	62116.00
Total	1,836,995.84	Total	1,836,995.84



for BANDARU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SETTY
Proprietor



SCHEDULE FORMING PART OF BALANCESHEET FOR THE YEAR ENDING ON 31-03-2022

CASH AND BANK BALANCE

Axis Bank -Yellamanchili-RILM project	1537.00
Axis Bank -Yellamanchili-IDU project	1840.00
Cash at Bank-Union Bank of India- NRPM (TI-Project)	104074.89
Cash at Bank- Indian Bank-NRPM-General Projects	1483.95
Cash In Hand	0.00
	108935.84

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



CAPITAL FUND

Balance b/f	374011.10
Less: Capital Contribution	0.00
Add: for the Year	3409.85
	<u>377420.95</u>

LOANS AND ADVANCES

Balance b/f	1171733.00
Add: for the Year	34267.00
Less: for the Year	0.00
	<u>1206000.00</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

APSACS- TI projects	104074.89
	<u>104074.89</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 BANDARU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SETTY
Proprietor

