



M/s. BANDARU & ASSOCIATES CHARTERED ACCOUNTANTS

Flat No.G-2, Ramraj Towers, Rednam Gardens, Visakhapatnam - 530 002
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/2023 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/2023 and
 - ii In the case of the Profit and Loss Account, of the association of its accounting year ending on 31/March/2023

The prescribed particulars are annexed hereto.

Place: Visakhapatnam
Date: 27.05.2023



For BANDARU & ASSOCIATES
Chartered Accountants

B.S. BANDARU SETTY
Proprietor
UDIN:23209409BGWLHQ7677

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.	12432912.72
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.	25736.61
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.



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		

Place: Visakhapatnam
Date: 27.05.2023



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 01/04/2022 To 31/03/2023

RECEIPTS	Amount	PAYMENTS	Amount
<u>Opening Balance</u>		<u>1. TI- CC -Project - APSACS</u>	
Cash In Hand	0.00	Rent for office cum DIC	180000.00
Cash at Bank		Office expenses	60000.00
TI -CC project -Union Bank of India-NRPM	104074.89	Staff insurance	3500.00
TI-IDU project - Axis Bank- YLM	1840.00	Documentation cost including for BCC materials	4000.00
Asha Kiran -Project- Axis Bank-YLM	1537.00	Honourarium	543999.00
General Projects- Indian bank-NRPM	1483.95	Program staff salaries	792000.00
		Program staff Travel Cost	178850.00
		Program Delivery	71270.00
		Unspent money repaid to APSACS	104188.00
<u>Grants received project wise</u>			
Grant Received from APSACS CC-project	1910031.33	Bank charges	654.90
Grant for HSS program from APSACS	25000.00	Outstanding laibalities repaid (2015-16)	65052.00
Interest Received- CC project- NRPM	4538.00		
Pending Liabilities OF 2015-16 from APSACS	65052.00		
		<u>2. TI-IDU -Project - APSACS</u>	
Grant received from APSACS -IDU Project	2317600.00	Rent for office cum DIC	180000.00
Grant for HSS program from APSACS	25000.00	Office expenses	59999.00
Interest Received - Axis Bank	1408.00	Recruitment cost	5000.00
		Documentation cost including for BCC materials	4001.00
		Honourarium	471999.00
		Program staff salaries	748000.00
		Program staff Travel Cost	163700.00
		Program Delivery	108035.00
Grant received from RILM- Kolkata	1440000.00	Commodities	370000.00
Bank Interest- Axis Bank -Yellamanchili	1372.00	Clinic Service, STI	190000.00
		Unspent money repaid to APSACS	19107.00
Grant received from Bible Tabarnicle Church- USA	57,38,234.00		
Bank Interest - SBI -New Delhi account	231.00	<u>3. Asha Kiran- project- RILM</u>	
Bank Interest- Utilisation account	964.00	<u>Program cost</u>	
Interest received SBI Utilisation account (Closing time)	594.00	Branding- Banners printing	14400.00
		Education material support to children	156000.00
		TLM meterials	20400.00
Donetions received- under 80G	990700.00	Centre set-up cost	28800.00
Interest received from Indian Bank-NRPM	77.00	First Aid Kits	8400.00
Membership fee	2900.00	Project coordinator salary	96000.00
		field supervisor salary	72000.00
		26 Asha Kiran Teachers Honorarium	840000.00
		Training of Teachers	10000.00
		Staff meetings	10500.00
		Advocacy with stake holders	12800.00
		Travel Cost for project director & staff	67300.00
		Stationery & printing	24000.00
		Community Event	19200.00



		Admin & office expenses	
		Office rent & Maintanance	62500.00
		4. Project Activities of BTC project	
		Education support activities	
		Role Note Books	247500.00
		White note books	245600.00
		Telugu & English copy writing books-	75000.00
		Table books	86500.00
		Slates 800	52000.00
		Story books	12280.00
		Writing pads	54000.00
		posters and charts	36150.00
		Telugu & English dictionaries -250	35000.00
		Pens, pencils, sharpeners, chalkpeacess, etc.	98700.00
		Stationary purchase	18820.00
		Sitting Mats for the children	14600.00
		Brooms for the centers	6500.00
		Chairs-10 & stools 10	11250.00
		Cleaning items	5950.00
		Rechargeable Lights -10	14250.00
		Masks (8500) distribution	286050.00
		Blankets 120	42000.00
		T-Shirt's 200	67000.00
		Teachers honorariums (for 10 alternative schools)	804500.00
		1 Pair cloths for 280 children	204900.00
		School bags (248) distribution	86800.00
		Bath soaps & detergent sops distribution	118850.00
		Good day biscuits distribution	226000.00
		Rice & groceries distribution to Leprosy victims	65000.00
		Nutrition- Ground nut Chakies distribution	621400.00
		Sanitisers & Hand wash	81980.00
		Fruits - Apples distribution- distribution	402500.00
		Fruits - Oranges distribution	130400.00
		Fruits- pumpkin distribution	467400.00
		Travel cost for the program	
		Travel cost for the distribution for 12 months	420000.00
		Travel cost for the medical camps for 12 months	65100.00
		Mega Medical Camp expenses	
		Doctors Honorariums- 4 members	41000.00
		Doctor travel for the mega medical camp	12000.00
		Doctors Honorariums-- medical camp for Leprosy victims	20000.00
		General Medical & Health camps	
		Regular medical camps doctor honorarium for 12 months	120000.00
		Bank charges	
		Forex Txn servicess	6244.82
		Forex Txn-Commission	14160.00



		Admin Expenses	
		Coordinator salary	180000.00
		Accountant salary	95700.00
		Food & misalliance expenses	13,000.00
		Printing flexes for the programs	9,200.00
		Printing & stationary	2,500.00
		Documentation charges	1,21,900.00
		5. 80G Donations program	
		Project Activities	
		Books and stationary distribution	138500.00
		Bath soaps & detergent sops distribution	30500.00
		Nutrition- Ground nut Chakkies	65800.00
		Good day biscuits	18600.00
		Fruits - Apples distribution	42100.00
		Fruits- Danimma distribution	45300.00
		Vegitable & fruits distribution to HIV infected peoples	34500.00
		Rice & groceries distribution to HIV infected peoples	56400.00
		Medical camp & medicine expenses	45600.00
		Program travel	65200.00
		National special days celegrations	
		January 26th, Aug-15th, October -2nd & 14th November events	76400.00
		Special meetings & activites	
		Asha Kiran 2nd phase program inaguration expenses	61700.00
		Survey and data base for the Asha Kiran program	58400.00
		Survey and data base for the Adult literacy program	46900.00
		Community meetings	21701.00
		Documentation charges	35000.00
		Bank charges	24.00
		Audit Fee & Expenses	18,000.00
		Admin expenses	
		Office expenses	36000.00
		Office Assistant honorarium	96000.00
		Closing balances	
		Cash at Bank	
		Union Bank of India-NRPM(TI-CC pro)	105182.32
		Axis Bank -Yellamanchili-IDU project	26007.00
		Axis Bank -Yellamanchili-RILM project	609.00
		Indian Bank -NRPM	2535.95
		FCRA Project - SBI -NDLS account	0.00
		FCRA Project - Utilisation account-Axis Bank	338.18
		Cash In Hand	0.00
Total	1,26,32,637.17	Total	1,26,32,637.17



Secretary

for BANDRAU AND ASSOCIATES

Chartered Accountant

B.S.BANGARU SEETY

Proprietor

UDIN: 23209409BGWLHQ7677



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 01/04/2022 To 31/03/2023

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	1910031.33
Office expenses	60000.00	Grant for HSS program from APSACS	25000.00
Staff insurance	3500.00	Interest Received- CC project- NRPM	4538.00
Documentation cost including for BCC materials	4000.00		
Honourarium	543999.00		
Program staff salaries	792000.00		
Program staff Travel Cost	178850.00	Grant received from APSACS -IDU Project	2317600.00
Program Delivery	71270.00	Grant for HSS program from APSACS	25000.00
Unspent money repaid to APSACS	104188.00	Interest Received - Axis Bank	1408.00
Bank charges	654.90		
2. TI-IDU -Project - APSACS		Grant received from RILM- Kolkata	1440000.00
Rent for office cum DIC	180000.00	Bank Interest- Axis Bank -Yellamanchili	1372.00
Office expenses	59999.00		
Recruitment cost	5000.00		
Documentation cost including for BCC materials	4001.00	Grant received from Bible Tabarnicle Church- USA	57,38,234.00
Honourarium	471999.00	Bank Interest - SBI -New Delhi account	231.00
Program staff salaries	748000.00	Bank Interest- Utilisation account	964.00
Program staff Travel Cost	163700.00	Interest received SBI Utilisation account (Closing time)	594.00
Program Delivery	108035.00		
Commodities	370000.00		
Clinic Service, STI	190000.00	Donetions received- under 80G	990700.00
Unspent money repaid to APSACS	19107.00	Interest received from Indian Bank-NRPM	77.00
		Membership fee	2900.00
3. Asha Kiran- project- RILM			
Program cost			
Branding- Banners printing	14400.00		
Education material support to children	156000.00		
TLM metrials	20400.00		
Centre set-up cost	28800.00		
First Aid Kits	8400.00		
Project coordinator salary	96000.00		
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Training of Teachers	10000.00		
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Travel Cost for project director & staff	67300.00		
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Admin & office expenses			
Office rent & Maintanance	62500.00		
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Education support activities			
Role Note Books	247500.00		
White note books	245600.00		
Telugu & English copy writing books-	75000.00		
Table books	86500.00		



Slates 800	52000.00		
Story books	12280.00		
Writing pads	54000.00		
posters and charts	36150.00		
Telugu & English dictionaries -250	35000.00		
Pens, pencils, sharpeners, chalkpeaces, etc.	98700.00		
Stationary purchase	18820.00		
Sitting Mats for the children	14600.00		
Brooms for the centers	6500.00		
Chairs-10 & stools 10	11250.00		
Cleaning items	5950.00		
Rechargeable Lights -10	14250.00		
Masks (8500) distribution	286050.00		
Blankets 120	42000.00		
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Teachers honorariums (for 10 alternative schools)	804500.00		
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School bags (248) distribution	86800.00		
Bath soaps & detergent sops distribution	118850.00		
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General Medical & Health camps			
Regular medical camps doctor honorarium for 12 months	120000.00		
Bank charges			
Forex Txn servicess	6244.82		
Forex Txn-Commission	14160.00		
Admin Expenses			
Coordinator salary	180000.00		
Accountant salary	95700.00		
Food & misalliance expenses	13,000.00		
Printing flexes for the programs	9,200.00		
Printing & stationary	2,500.00		
Documentation charges	1,21,900.00		
S. 80G Donations program			
Project Activities			
Books and stationary distribution	138500.00		
Bath soaps & detergent sops distribution	30500.00		
Nutrition- Ground nut Chakkies	65800.00		
Good day biscuits	18600.00		
Fruits - Apples distribution	42100.00		
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<u>Special meetings & activites</u>			
Asha Kiran 2nd phase program inaguration expenses	61700.00		
Survey and data base for the Asha Kiran program	58400.00		
Survey and data base for the Adult literacy program	46900.00		
Community meetings	21701.00		
Documentation charges	35000.00		
Bank charges	24.00		
Audit Fee & Expenses	18,000.00		
<u>Admin expenses</u>			
Office expenses	36000.00		
Office Assistant honorarium	96000.00		
Excess of Income over Expenditure	25736.61		
Total	1,24,58,649.33	Total	1,24,58,649.33



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 01/04/2022 To 31/03/2023

RECEIPTS	Actual Amount Received	PAYMENTS	Amount
Capital Fund	417316.13	Cash and Bank Balance	134672.13
Loans and Advances	1106681.00	Fixe Assets	263825.00
Grant Received in Advances	139183.00	Grant Receivables	1352067.00
Corpus donations	149500.00	TDS	62116.00
Total	18,12,680.13	Total	18,12,680.13



Secretary

for BANDRAU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SEETY
Proprietor



SCHEDULE FORMING PART OF BALANCESHEET FOR THE YEAR ENDING ON 31-03-2023

CASH AND BANK BALANCE

Axis Bank -Yellamanchili-RILM project	609.00
Axis Bank -Yellamanchili-IDU project	26007.00
Cash at Bank-Union Bank of India- NRPM (TI-Project)	105182.00
Cash at Bank- Indian Bank-NRPM-General Projects	2535.95
FCRA Project - SBI -NDLS account	0.00
FCRA Project - Utilisation account-Axis Bank	338.18
Cash In Hand	0.00
	134672.13

GRANT RECEIVABLES

APSACS- Target Intervention Project

Balance b/f	272262.00
Add: for the Year	0.00
Less: for the Year	65052.00
	207210.00
	207210.00

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
	1352067.00

Total Grant Receivable



CAPITAL FUND	
Balance b/f	391579.84
Less: Capital Contribution	0.00
Add: for the Year	25,736.61
	417316.45

LOANS AND ADVANCES	
Balance b/f	1171733.00
Add: for the Year	0.00
Less: for the Year	65052.00
	1106681.00

CORPUS DONATIONS	
Balance b/f	149500.00
Add: for the Year	0.00
Less: for the Year	0.00
	149500.00

GRNAT RECEIVED IN ADVANCE	
Asha Kiran Project (RILM)	841.00
APSACS- TI projects	138342.00
	139183.00

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
Refrigerator	15000.00
	263825.00

for BANDRAU AND ASSOCIATES
Chartered Accountant



B.S. BANGARU SEETY
Proprietor

UDIN: 23209409BGWLHQ7677

