



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 SANGAMITHRA DEVELOPMENT ASSOCIATION as at 31/March/2024 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/2024 and
 - ii In the case of the Profit and Loss Account, of the association of its accounting year ending on 31/March/2024

The prescribed particulars are annexed hereto.

Place: Visakhapatnam
Date: 15.06.2024

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.	11694280.32
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.	2323.27
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

Place: Visakhapatnam
Date: 15.06.2024

B.S. BANGARU SETTY
Proprietor
UDIN:24209409BKAHQV4645



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 01/04/2023 To 31/03/2024

RECEIPTS	Amount	PAYMENTS	Amount
Opening Balance		1. PU - CC -Project - APSACS	
Cash In Hand	0.00	Rent for office cum DIC	180000.00
Cash at Bank		Office expenses	120000.00
Union Bank of India-NRPM(TI-CC pro)	105182.32	Staff insurance	4000.00
Axis Bank -Yellamanchili-IDU project	26007.00	Recruitment cost	2000.00
Axis Bank -Yellamanchili-RILM project	609.00	Documentation cost including for BCC mate	4000.00
Indian Bank -NRPM	2535.95	Honourarium	624000.00
FCRA Project - Utilisation account-Axis Bank	338.18	Program staff salaries	1177850.00
		Program staff Travel Cost	231830.00
Grants received project wise		Program Delivery	141796.00
Grant Received from APSACS CC-project	2527007.00	Unspent money repaid to APSACS	80182.00
Grant for HSS program from APSACS	15000.00	HSS program expenses	40000.32
Interest Received- CC project- NRPM			
Grant received from APSACS -IDU Project	4277892.00	2. PU-IDU -Project - APSACS	
Grant for HSS program from APSACS	15000.00	Rent for office cum DIC	180000.00
Interest Received - Axis Bank		Office expenses	120000.00
Grant received from RILM-Vidya Project	246000.00	Documentation cost including for BCC mate	4000.00
Bank Interest- Axis Bank -Yellamanchili	336.00	Honourarium	1068000.00
Loans & advances	35000.00	Program staff salaries	1182000.00
Grant received from RILM-Asha Kiran Project	480000.00	Program staff Travel Cost	261500.00
Bank Interest- Axis Bank -Yellamanchili	111.00	Program Delivery	106325.00
Grant received from Bible Tabarnicle Church- USA	2,942,940.00	Clinic Service: STI	
Bank Interest - SBI -New Delhi account	326.00	Abcess management	24000.00
Bank Interest- Utilisation account	500.00	Syphilis testing Kits putrchage	36000.00
		Commodities	
Donetions received- under 80G	1205400.00	Needles /syringes	1258100.00
Interest received from Indian Bank-NRPM	91.00	Disposal of bio-waste	9975.00
Membership fee	3200.00	HSS Program Expenditure	40000.00
		Unspent money repaid to APSACS	1007.00
		3. Asha Kiran- project- RILM	
		Program cost	
		Project coordinator salary	48000.00
		field supervisor salary	24000.00
		26 Asha Kiran Teachers Honorarium	360000.00
		Staff meetings	2600.00
		Travel Cost for project director & staff	27800.00
		Admin & office expenses	
		Office rent & Maintanance	17800.00
		4. Vidya Centers (AL)- project- RILM	
		Branding- Banners printing -85 Flexies	29700.00
		Education material	24300.00
		TLM meterials	15470.25
		Centre set-up cost	24000.00
		Project coordination & supervison cost	36000.00
		Stationery & printing	4500.00
		Honororium paid to valunteers	110000.00
		Loans & advances repiad	35000.00
		4. Project Activities of BTC	
		Education support activities	
		Role Note Books	148600.00
		White note books	152300.00
		Telugu & English copy writing books-	32600.00
		Table books	18600.00



Slates 150	16500.00
Story books	29800.00
Writing pads	24600.00
posters and charts	18600.00
Telugu & English dictionaries -150	25600.00
Pens, pencils, sharpeners, chalkpeacess, etc.	41500.00
Stationary purchase	12600.00
Brooms for the centers	4800.00
Chairs-10 & stools 10 AND Sitting Mats for	21600.00
Cleaning items	12500.00
Bath soaps & detergent sops distribution	82500.00
Good day biskets distribution	126500.00
Rice & groceries distribution to community	145800.00
Nutrition- Ground nut Chakies distribution	156300.00
Fruits - Apples distribution- distribution	208500.00
Fruits - Oranges distribution	198500.00
Fruits- pumpkin distribution	189500.00
Rice & groceries distribution to Leprosy vict	65400.00
Travel cost for the distribution program	198000.00
<u>Program staff support</u>	
Teachers honorariums (for 10 alternative sc	430000.00
Coordinator salary	90000.00
Filed supervisor salary	72000.00
Accountant salary	72000.00
<u>General Medical & Health camps</u>	
Doctors Honorarium	90000.00
Travel cost for the genaral medical camps to	35200.00
Doctors Honorariums-- medical camp for Le	15000.00
Medical camp for leprosy victims	12800.00
<u>Bank charges</u>	
Cheque book issue charges	141.60
Forex Txn servicess	3188.88
Forex Txn-Commission	7080.00
<u>Admin Expenses</u>	
Food & misalliance expenses	21700.00
Printing flexes for the programs	8000.00
Audit fee & expenses	22000.00
Office rent & maintainance	71500.00
Documentation charges	62000.00
<u>5. 80G Donations program</u>	
<u>Project Activities</u>	
Books and stationary distribution	149800.00
Bath soaps & detergent sops distribution	45200.00
Nutrition- Ground nut Chakkies	75800.00
Good day biskets	18600.00
Fruits - Apples distribution	48600.00
Fruits- Danimma distribution	49800.00
Medical camp & medicine expenses	52800.00
Program travel	35800.00
National special days celegtrations (January	
26th, Aug-15th, October -2nd & 14th	38500.00
<u>November events</u>	
<u>Special meetings & activites</u>	
Vegitable & fruits distribution to HIV infect	48600.00
Rice & groceries distribution to HIV infecte	56400.00
Vidya centers(ALP) programs inaguration d	79600.00
Survey and data base for the Asha Kiran pro	78600.00
Survey and data base for the Adult literacy p	59800.00
Vitamin-A & Albendazole distribution camp	39800.00
Mpower awarens camps expenses	65000.00
Question papaers printing for ALP -Vidya ce	15600.00
Community meetings	38500.00
Documentation charges	42500.00
Audit Fee & Expenses	18000.00
<u>Admin expenses</u>	
Office expenses	55300.00
Office Assistant honorarium	96000.00



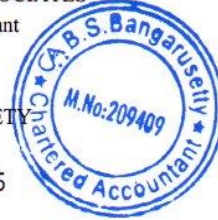
		Closing balances Cash at Bank State Bank of India-YLM- CC project account 41531.00 State Bank of India-YLM- IDU project account 27992.00 Axis Bank -Yellamanchili-RILM project 520.00 Axis Bank -Yellamanchili-Vidya Project (AL 2365.75 Indian Bank -NRPM 2626.95 FCRA Project - SBI -NDLS account 1.52 FCRA Project - Utilisation account-Axis Bank 292.18 Cash In Hand 0.00	
Total	11,883,475.45	Total	11,883,475.45

for BANDRAU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SEETU
Proprietor

UDIN: 24209409BKAHQV4645


Secretary



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 01/04/2023 To 31/03/2024			
EXPENDITURE	Amount	INCOME	Amount
1. PU - CC -Project - APSACS		Grants received project wise	
Rent for office cum DIC	180000.00	Grants received project wise	
Office expenses	120000.00	Grant Received from APSACS CC-project	2510476.32
Staff insurance	4000.00	Grant for HSS program from APSACS	15000.00
Recruitment cost	2000.00	Interest Received- CC project- NRPM	
Documentation cost including for BCC materials	4000.00		
Honourarium	624000.00	Grant received from APSACS -IDU Project	4274900.00
Program staff salaries	1177850.00	Grant for HSS program from APSACS	15000.00
Program staff Travel Cost	231830.00	Interest Received - Axis Bank	
Program Delivery	141796.00		
HSS program expenses	40000.32	Grant received from RILM-Vidya Project	246000.00
		Bank Interest- Axis Bank -Yellamanchili	336.00
2. PU-IDU -Project - APSACS		Grant received from RILM-Asha Kiran Project	480000.00
Rent for office cum DIC	180000.00	Bank Interest- Axis Bank -Yellamanchili	111.00
Office expenses	120000.00		
Documentation cost including for BCC materials	4000.00		
Honourarium	1068000.00	Grant received from Bible Tabernacle Church- USA	2,942,940.00
Program staff salaries	1182000.00	Bank Interest - SBI -New Delhi account	326.00
Program staff Travel Cost	261500.00	Bank Interest- Utilisation account	500.00
Program Delivery	106325.00		
Clinic Service: STI			
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Syphilis testing Kits putrchage	36000.00		
Commodities			
Needles /syrings	1258100.00	Donetions received- under 80G	1205400.00
Disposal of bio-waste	9975.00	Interest received from Indian Bank-NRPM	91.00
HSS Program Expenditure	40000.00	Membership fee	3200.00
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Program cost			
Project coordinator salary	48000.00		
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Travel Cost for project director & staff	27800.00		
Admin & office expenses			
Office rent & Maintanance	17800.00		
4. Vidya Centers (AL)- project- RILM			
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Education material	24300.00		
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Centre set-up cost	24000.00		
Project coordination & supervison cost	36000.00		
Stationery & printing	4500.00		
Honororium paid to valunteers	110000.00		
4. Project Activities of BTC project			
Education support activities			
Role Note Books	148600.00		
White note books	152300.00		



Telugu & English copy writing books-	32600.00
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Slates 150	16500.00
Story books	29800.00
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Pens, pencils, sharpeners, chalkpeacess, etc.	41500.00
Stationary purchase	12600.00
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Teachers honorariums (for 10 alternative schools)	430000.00
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Cheque book issue charges	141.60
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Food & misalliance expenses	21700.00
Printing flexes for the programs	8000.00
Audit fee & expenses	22000.00
Office rent & maintainance	71500.00
Documentation charges	62000.00
<u>5. 80G Donations program</u>	
<u>Project Activities</u>	
Books and stationary distribution	149800.00
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Survey and data base for the Adult literacy program	59800.00
Vitamin-A & Albendazole distribution camps	39800.00
Mpower awarenss camps expenses	65000.00
Question papaers printing for ALP -Vidya centers	15600.00
Community meetings	38500.00
Documentation charges	42500.00



Audit Fee & Expenses	18000.00		
<u>Admin expenses</u>			
Office expenses	55300.00		
Office Assistant honorarium	96000.00		
Excess of Income Over Expenditure	2323.27		
Total	11,694,280.32	Total	11,694,280.32


Secretary



for BANDRAU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SEETY
Proprietor
UDIN: 24209409BKAHQV4645



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 01/04/2023 To 31/03/2024			
RECEIPTS	Actual Amount Received		PAYMENTS Amount
Capital Fund	419639.72		Cash and Bank Balance 75329.40
Loans and Advances	1106681.00		Fixe Assets 263825.00
Grant Received in Advances	77516.68		Grant Receivables 1352067.00
Corpus donations	149500.00		TDS 62116.00
Total	1,753,337.40		Total 1,753,337.40



for BANDRAU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SEETY
Proprietor



UDIN: 24209409BKAHQV4645

SCHEDULE FORMING PART OF BALANCESHEET FOR THE YEAR ENDING ON 31-03-2024**CASH AND BANK BALANCE**

State Bank of India-YLM- CC project account	41531.00
State Bank of India-YLM- IDU project account	27992.00
Axis Bank -Yellamanchili-RILM project	520.00
Axis Bank -Yellamanchili-Vidya Project (ALP)	2365.75
Indian Bank -NRPM	2626.95
FCRA Project - SBI -NDLS account	1.52
FCRA Project - Utilisation account-Axis Bank	292.18
Cash In Hand	0.00
	75329.40

GRANT RECEIVABLES

APSACS- Target Intervention Project	
Balance b/f	207210.00
Add: for the Year	0.00
Less: for the Year	0.00
	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
Total Grant Receivable	1352067.00



CAPITAL FUND

Balance b/f	417316.45
Less: Capital Contribution	0.00
Add: for the Year	2,323.27
	419639.72

LOANS AND ADVANCES

Balance b/f	1106681.00
Add: for the Year	35000.00
Less: for the Year	35000.00
	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	76675.68
	77516.68

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


Secretary



for BANDRAU AND ASSOCIATES
Chartered Accountant

B.S.BANGARU SEETY
Proprietor

UDIN: 24209409BKAHQV4645



UDIN:	24209409BKAHQV4645
MRN/Name:	209409/SATHYA BANGAURU SETTY BANDARU
Firm Registration No.:	013281S
Document type:	GST and Tax Audit
Document sub type:	Form 10B - Tenth proviso to section 10(23C) (b)(iv)/ (v)/ (vi)/ (via) and section 12A(1)(b)(ii)
Document Date:	15-06-2024
Create Date/Time:	15-06-2024 19:29:46
AY/FY:	2024
Financial Figures/Particulars:	
Assessment Year:	2024-2025
GROSS RECEIPTS:	11861030.04
PAN of the Assessee/ Auditee:	AADTS4810P
Excess of Income over Income:	2323.70
Fixed Assets:	261825
Document description:	10B OF SANGAMITHRA DEVELOPMENT SOCEITY

