

CA

P.MURALI KRISHNA PRASAD & CO
CHARTERED ACCOUNTANTS
H.NO.2-3-246 & 247, ABHIRAMA'S KOPPU TOWERS
SUNDER TALKIES ROAD, KHAMMAM- 507 003
PHONE NO.226690 (O) 253390 (O) 223390 (R)

To,
The MEMBERS of Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha ,

10/07/2022

Independent Auditors Report on the Financial Statements:

We have audited the accompanying financial statements of Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha, which comprise the Balance Sheet as at March 31, 2022 Income and Expenditure account and the Receipts and Payments Account for the period ended on 31.03.2022 and a summary of significant accounting policies and other explanatory information.

Responsibility for the Financial Statement.

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial positions, financial performance in accordance with the Accounting Standards applicable to the Society. This responsibility includes the design, implementation and maintenance of the internal control relevant to the preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility.

Our responsibility is to express an opinion on these financial statements relating to salary and administration grants based on our audit. We conducted our audit in accordance with the Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of financial statements.

We believe that the audit evidence, we have obtained is sufficient and appropriate to the provide a basis for the our audit opinion.



Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

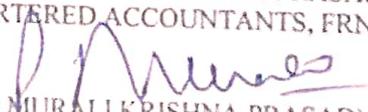
- (i) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31.03.2022
- (ii) In the case of Income and Expenditure Account, of the Excess of Income over Expenditure for the period ended on the date, and
- (iii) Receipts and payments account for the actual receipts and payment transactions of the society for the period ended on that date

We report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the our audit subject to the comment give hereunder
- (b) In our opinion proper books of account as required have been kept by the society so fare as appears from our examination of those books.
- (c) The Balance Sheet and Statement of Income and Expenditure dealt with by this report are in agreement with the books of account
- (d) In our opinion, the Balance Sheet and Statement of Income and Expenditure Comply with the Accounting Standards applicable to the Society.

PLACE: KHAMMAM
DATE: 10/07/2022

FOR P.MURALI KRISHNA PRASAD & CO,
CHARTERED ACCOUNTANTS, FRN02170S

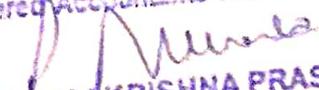

(P.MURALI KRISHNA PRASAD)
Partner , M.NO.021903

UDIN: 22021903AMOJQJ8265

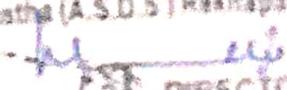
Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha
(Agricultural & Social Development Society - ASDS) Regd.N.7/85
REKHAPALLY - 533349, V.R.Puram Mandal, East Godavari Dist.,A.P.

RECEIPTS AND PAYMENTS (CONSOLIDATION) ACCOUNTS FOR THE PERIOD 01-04-2021 TO 31-03-2022

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
To Opening Balance:		By General Programme Expenditure:	
Cash on Hand : (32+ 631)	663.00	Administratiion Exp.	12500.00
Cash at Bank:		Flag Hoisting Exp.	6860.00
Non-FC -SBI, Rekhapally Branch A/c No.52193100304	220752.26	General body Meeting Expenses	3750.00
Child line A/c, PNBank, BCM No.9284002100000884	1026.36	Bank Chages (General A/c - SBI)	2549.98
FC Main A/c SBI Rekhapally A/c:52193100075	11846.00	Audit fee 2020-2021	20000.00
		Supply of PPE Kits & Medicines to tribals	24973.00
To Grant received from:		By APILIP & APIIATP Projects::	
Director, Ground water & Water Audit department, Dowleswaram, E.G.District	108900.00	APILIP Project Exp. E.E. I.D Eluru,W.G.Dist	1582414.00
Director, Ground water & Water Audit department, Eluru, W.G.District	19800.00	APIIATP Project .Exp. E.E., YI Division, Peddapuram, ,E.G.Dist.	1642675.00
Exe.Engineer, Y.I.Division, Peddapuram,E.G.Dist.	1841475.00	APIIATP Project Trg.Exp. Dy.Director, Ground water Dept,Dowleswaram,E.G.Dist.	108900.00
Exe.Engineer, Irrigation Division,Eluru,W.G.Dist.	1951000.00	APIIATP Project Trg.Exp. Dy.Director,Ground water Dept.,Eluru.W.G.Dist.	19800.00
Joint Director,Fisheries Dept, Eluru,W.G.Dist	83314.00	APILIP Project Exp. Fisheries, Eluru,W.G.Dist.	83314.00
Azimpremji Philanthropic Initiataives	4415000.00	By Dry Ration support to Covid positive families	961052.00
GOONJ - New Delhi	300000.00	By NABARD - LEDP PROJECT: Skill Trainings	79900.00
NABARD - Hyderabad - LEDP Project	90449.00	By Azimpremji _ Intensive Vaccination Project	
Rythu Sadhikara Samstha - ZBNF Project	315000.00	Salary, Honororium, Staff Benefits	2645842.00
		Organisation Administration Cost	100678.00
To Membership Fee	450.00	Purchase of Computer & Printer	54400.00
To Interest on Bank Account (General A/c)	30489.00	Travel and Related Expences	156000.00
To Donations-Support to Education fees to children	327001.00	Programme Activity Expences	310930.00
To Donations-Support to PPE Kits & Medicines to tribals	26200.00	By GOONJ- Interior Tribal Vaccination Project	
To GST	590882.00	Organisors for PHC Level work	120000.00
To Paryavaran foundation (reimbursement)	100000.00	Travel to Organisors	24000.00
To Advances (Adjusted)		Village level Volunteers	90000.00
APILIP Project	286000.00	GP Level Meetings	15000.00
APIIATP Project	258976.00	Vaccination Campaiagns	45000.00
GST ADVANCE	80792.00	PHC Ledvel Meetings	5000.00
To Child line 1098 Project A/c:		Travel to Medical Team	18000.00
Grant from Child line India Foundation, Mumbai	956258.00	Office Administration Cost	6000.00
To Income Tax Refund Amount 2019-2020	29908.00	By Income Tax	221753.00
To Interest on Income Tax refund amount	2392.00	By GST	360339.00
To Loans from:		By Child line project A/C Exp:	
SKM Super Market	110000.00	Staff Salary	532000.00
C.Rajkumar	105000.00	Client Related Exp.	99870.00
		Travel	68525.00
		Administration	93590.51
		By Programme Payables	169504.00
		By Current Liabilities	126000.00
		By FC MainA/c Bank charges	649.00
		By Loans Repayment	400000.00
		By Payables:	
		ZBNF Project	315000.00
		FPO Project	5000.00
		General A/c	25550.00
		APILIP Project	151064.00
		By Advances::	
		APIIATP Project Staff	1097.00
		APILIP Project staff	377710.00
		Advance for GST payment	359090.00
		By Closing Balances:	
		Cash on Hand : (36+ 1181)	1217.00
		Cash at Bank:	
		Non-FC -SBI, Rekhapally Branch A/c No.52193100304	760135.28
		Child line A/c, PNBank, BCM No.9284002100000884	44544.85
		FC Main A/c SBI Rekhapally A/c:52193100075	11197.00
TOTAL	12263573.62	TOTAL	12263573.62

As per our report of even dated attached
For **P. Murali Krishna Prasad & Co,**
Chartered Accountants FRN-021705

(P. MURALI KRISHNA PRASAD)
Partner, M.No: 21903



For Vyavasayaka & Sanghika Abhivrudhi
Samstha (A.S.D.S) Rekhapally

PSE DIRECTOR

Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha
(Agricultural & Social Development Society - ASDS) Regd.N.7/85
REKHAPALLY - 533349, V.R.Puram Mandal, East Godavari Dist.,A.P.

INCOME AND EXPENDITURE (CONSOLIDATION) ACCOUNTS FOR THE PERIOD 01-04-2020 TO 31-03-2021

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
To General Programme Expenditure:		By Grant received from:	
Administration Exp.	12500.00	Director, Ground water & Water Audit department, Dowleswaram, E.G.District	108900.00
Flag Hoisting Exp.	6860.00	Director, Ground water & Water Audit department, Eluru, W.G.District	19800.00
General body Meeting Expenses	3750.00	Exe.Engineer, Y.I.Division, Peddapuram,E.G.Dist.	1841475.00
Bank Chages (General A/c - SBI)	2549.98	Exe.Engineer, Irrigation Division,Eluru,W.G.Dist.	1951000.00
Audit fee 2020-2021	20000.00	Joint Director,Fisheries Dept, Eluru,W.G.Dist	83314.00
Supply of PPE Kits & Medicines to tribals	24973.00	Azimprenji Philanthropic Initiataives	4415000.00
To APILIP & APIIATP Projects::		GOONJ - New Delhi	300000.00
APILIP Project Exp. E.E. I.D Eluru,W.G.Dist	1951000.00	NABARD - Hyderabad - LEDP Project	90449.00
APIIATP Project .Exp. E.E., YI Division, Peddapuram, ,E.G.Dist.	1841475.00	Rythu Sadhikara Samstha - ZBNF Project	315000.00
APIIATP Project Trg.Exp. Dy.Director, Ground water Dept,Dowleswaram,E.G.Dist.	108900.00	By Membership Fee	450.00
APIIATP Project Trg.Exp. Dy.Director,Ground water Dept.,Eluru.W.G.Dist.	19800.00	By Interest on Bank Account (General A/c)	30489.00
APILIP Project Exp. Fisheries, Eluru,W.G.Dist.	83314.00	By Donations-Support to Education fees to children	327001.00
Dry Ration support to Covid posistive families	961052.00	By Donations-Support to PPE Kits & Medicines to tribals	26200.00
NABARD - LEDP PROJECT: Skill Trainings	79900.00	Child line 1098 Project A/c:	
To Azimprenji _ Intensive Vaccination Project		By Grants from Chilline India Foundation:	
Salary, Honororium, Staff Benefits	2645842.00	Grant from Child line India Foundation, Mumbai	956258.00
Organisation Administration Cost	100678.00	Receivable amount during the year	1065207.00
Travel and Related Expences	156000.00		
Programme Activity Expences	310930.00		
To GOONJ- Interior Traibal Vaccination Project		By Interest on Income Tax refund amount	2392.00
Organisors for PHC Level work	120000.00		
Travel to Organisors	24000.00	By SPECIFIC DIRECTION FUNDS:	
Village level Volunteers	90000.00	FC- - TDH & Actionaid Projects	11846.00
GP Level Meetings	15000.00		
Vaccination Campaiagns	45000.00		
PHC Ledvel Meetings	5000.00		
Travel to Medical Team	18000.00		
Office Administration Cost	6000.00		
To Child line project A/C Exp:			
Staff Salary	912000.00		
Client Related Exp.	195365.00		
Travel	143880.00		
Administration	179418.51		
To FC MainA/c Bank charges	649.00		
EXPENDITURE BEFORE DEPRECIATION	10083836.49		
To Assets Depreciation as per Schedule	80647.00		
To Excess of Income over Expenditure	1380297.51		
TOTAL	11544781.00	TOTAL	11544781.00
INCOME & EXPENDITURE ADJUSTMENT ACCOUNT			
To Opening Balance	3371196.38	By Exccess of Income over Expenditdure	1380297.51
To Capital fund during the year 2021-2022	54400.00	By Closing Balance	2645298.87
TOTAL	3425596.38	TOTAL	3425596.38

As per our report of even dated attached
For P. Murali Krishna Prasad & Co,
Chartered Accountants FRN-02170S

UDIN: 22021903AM0JQJ8265

(P. MURALI KRISHNA PRASAD)
Partner, M.No: 21903



For Vyavasayaka & Sanghika Abhivrudhi
Samstha (A.S.D.S) Rekhapally
DIRECTOR

Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha
(Agricultural & Social Development Society - ASDS) Regd.N.7/85
REKHAPALLY - 533349, V.R.Puram Mandal, East Godavari Dist.,A.P.

BALANCE SHEET AS ON 31-03-2022

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Capital Fund (As per Schedule-2)	2646476.00	Fixed Assets: (As per Schedule -1)	447840.00
LESS: income and expenditure account:		Refundable from I.T.Department:	
Excess of Expenditure over Income	2045298.87	TDS Refundable 2012-13	144919.00
	601177.13	TDS Refundable 2017-18	35000.00
Payables:		Income Tax - 2020-2021	81919.00
GST	358966.00	Income Tax - 2021-2022	221753.00
ZBNF Project	746206.00	Receivable from Child line India Foundation	1065207.00
APILIP and APIIATP Projects	925047.00	Advances:	
Child line Project A/c	739499.00	APIIATP Project Staff	1097.00
		APILIP Project Staff	390710.00
		Advance for GST payment	359090.00
		Exe.Engineer,I.D.,Eluru, WG.Dist GST receivable	170066.00
Unsecured Loans from::(Childline Project):		Income & Expenditure Adjustment Account	
Loan for Initial deposit for A/c Opening	10000.00	Closing Balances:	
Loan from B.Sivaji	139000.00	Cash on Hand : (36+ 1181)	1217.00
Loan from SKM Super Market	110000.00	Cash at Bank:	
Loan from C.Rajkumar	105000.00	Non-FC -SBI, Rekhapally Branch A/c No.52193100304	760335.28
		Child line A/c, PNBank, BCM No.9284002100000884	44544.85
		FC Main A/c SBI Rekhapally A/c:52193100075	11197.00
TOTAL	3734895.13	TOTAL	3734895.13

As per our report of even dated attached

For P. Murali Krishna Prasad & Co,
Chartered Accountants FRN-02170S

(P. MURALI KRISHNA PRASAD)
Partner, M.No: 21903



UDIN: 22021903AMOJQJ8265

For Vyavasayaka & Sanghika Abhivrudhi
Samstha (A.S.D.S.) Rekhapally
DIR

Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha
(Agricultural & Social Development Society - ASDS) Regd.N.7/85
REKHAPALLY - 507135, V.R.Puram Mandal, East Godavari Dist., A.P.

CAPITAL FUND ACCOUNT - 2021-2022

To Closing Balance

26,46,476.00 By Opening Balance

25,92,076.00

By Capital fund for this year 2021-2022

54,400.00

TOTAL

26,46,476.00

TOAL

26,46,476.00



Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha
(Agricultural & Social Development Society - ASDS) Regd.N.7/85
REKHAPALLY - 507135, V.R.Puram Mandal, East Godavari Dist.,A.P.

DEPRECIATION SCHEDULE FOR THE YEAR 2021-22

S.No	ASSETS	RATE	WDV 01-04-2021	ADDDITION		TOTAL VALUE	DEPRECIATION	WDV 31-03-22
				Above 183 days	Less than 183 days			
1	Cycles	15%	5,145	-	-	5,145	772	4,373
2	Fax Machine	15%	716	-	-	716	107	609
3	Furniture	10%	78,290	-	-	78,290	8,699	69,591
4	Computers, Printers & Laptops	40%	5,993	-	54,400	60,393	13,277	47,116
5	Motor Cycles	15%	2,62,772	-	-	2,62,772	39,416	2,23,356
6	Invertor (UPS)	15%	10,999	-	-	10,999	1,650	9,349
7	Digital Camera	15%	31,502	-	-	31,502	4,725	26,777
8	Apple Idea Tab	40%	683	-	-	683	273	410
9	3 Wheeler (Auto)	15%	19,297	-	-	19,297	2,894	16,402
10	Hand myke	15%	546	-	-	546	82	464
11	Mini Generator & Fans	15%	6,031	-	-	6,031	905	5,127
12	LCD Projector	40%	116	-	-	116	47	70
13	Trunk Boxes	15%	3,011	-	-	3,011	452	2,560
14	Solar Invertor	15%	30,750	-	-	30,750	4,613	26,138
15	Air conditioner (AC)	15%	18,234	-	-	18,234	2,735	15,499
	TOTAL		4,74,087	-	54,400	5,28,487	80,646.31	4,47,840



Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha

Registered Office: Rekhpally – 533 349, V.R.Puram Mandal, E.G.Dist

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED
31st MARCH, 2022

NOTE -1: NATURE OF BUSINESS:

VYAVASAYAKA MARIYU SANGHIKA ABHIVRUDDI SAMSTHA registered under the Societies Registration Act, 1961, the organization is engaged for Charitable Activities. The registered office of the Organization situated in the district of Khammam, (United AP) Telangana and presently in Rekhpally – 533 349, V.R.Puram Mandal, E.G.Dist.

I A. SIGNIFICANT

ACCOUNTING POLICIES:

i(a) Basis of preparation of Financial Statements:

These financial statements have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards applicable to the society. The Financial statements have been prepared under historical cost convention on accrual basis except otherwise stated.

i(b) All revenues, cost, assets and liabilities are accounted for on accrual basis.

ii) The preparation of Financial Statement required the Management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities and the reported amounts of income and expenses during the year. The Management believes that estimates used in preparation of the Financial Statement are prudent and reasonable. Future results could differ and the differences between the actual results and the estimates are recognized in the periods in which the results known/materialize.

iii) Revenue Recognition:

Revenue from Sale of goods/services are recognized on transfer of significant risk and rewards of ownership when properties are transferred and the title passed on to the customers, net of discounts and rebate granted.

v) Fixed Assets/ Depreciation:

a) Fixed Assets are recorded at cost of acquisition less accumulated depreciation/amortization. Cost includes all expenses incurred to bring the asset to its present location and condition.



b) Depreciation on fixed assets has been provided on the "Written Down Value" (WDV) method at the rates specified under Income Tax Rules.

vi) Impairment of Assets:

An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged for when an asset is identified as impaired. During the year there is no such impairment loss to the company.

vii) Tax on Income:

Tax on Income for the current year is determined on the basis of taxable Income and tax credit is computed in accordance with the provisions of Income Tax Act, 1961.

viii) Differed Tax :The deferred tax assets and deferred tax liabilities is calculated by applying tax rates and tax laws that have been enacted or substantively enacted before the balance sheet date. Deferred Tax Assets arising mainly on account of carry forward losses and unabsorbed depreciation under tax laws are recognized, only if there is a virtual certainty of its realization, supported by convincing evidence. Deferred Tax Assets on account of other timing differences are recognized only to the extent there is a reasonably certainty of its realization. At each Balance Sheet date, Deferred Tax Assets are reviewed for their reliability.

In the absence of unabsorbed depreciation and carried forward losses under , Tax Laws the Deferred Tax not in accordance to Accounting Standard- 22: "Accounting for Taxes on Income".

For & on Behalf of:

P.Murali Krishana Prasad & Co.
Chartered Accountants FRN 021705



CA P.Murali Krishana Prasad)
Partner : M.No.021903
UDIN : 22021903AMOJQJ8265

Place : Khammam.

Date: 10/07/2022



For & on Behalf of:

Vyavasayaka Mariyu Sanghika Abhivruddi
Samstha



Director/Founder

