

**P.MURALI KRISHNA PRASAD & CO**  
**CHARTERED ACCOUNTANTS**



II.NO.2-3-246 & 247, ABHIRAMA'S KOPPUTOWERS, SUNDER TALKIES ROAD, KHAMMAM- 507 003  
PHONE NO.226690 CELL : 9848924490, Email: camsm321@yahoo.com

Date: 30.06.2023

Pan No. AAZFP7026L

To,  
The MEMBERS of Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha ( ASDS)  
REKHAPALLY-533349, VR PURAM MANDAL, EAST GODAVARI DISTRICT , AP

**Independent Auditors Report on the Financial Statements:**

We have audited the accompanying financial statements of Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha ( ASDS) Reg No 7/85, REKHAPALLY-533349, VR PURAM MANDAL, EAST GODAVARI DISTRICT , AP , which comprise the Balance Sheet as at March 31, 2023 Income and Expenditure account and the Receipts and Payments Account for the period ended on 31.03.2023 and a summary of significant accounting policies and other explanatory information.

**Management's 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 31.03.2023
- (ii) In the case of Income and Expenditure Account, of the Excess of Expenditure over income 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

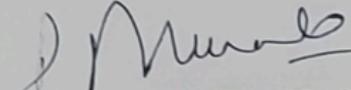
We report that:

- (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: 30/06/2023

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



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

UDIN: 23021903BGWVZO3780

**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 01-04-2022 TO 31-03-2023**

RECEIPTS	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)
<b>To Opening Balance:</b>		<b>By General Programme Expenditure:</b>	
Cash on Hand : (36+ 1181)	1,217.00	Administration Exp.	8,608.00
Cash at Bank:		Flag Hoisting Exp.	9,400.00
Non-FC -SBI, Rekhapally Branch A/c No.5219310030	7,60,335.28	General body Meeting Expenses	2,600.00
Child line A/c, PNBank, BCM No.9284002100000884	44,544.85	Bank Chages (General A/c - SBI)	496.78
FC Main A/c SBI Rekhapally A/c:52193100075	11,197.00	Audit fee 2021-2022	20,000.00
		GST Fee	440.00
		Flood support Expences	71,600.00
<b>To Grants/Amount received from:</b>		<b>By APILIP &amp; APIIATP Projects::</b>	
Exe.Engineer, Y.I.Division, Peddapuram,E.G.Dist.	4,24,500.00	APILIP Project Exp. E.E. I.D Eluru,W.G.Dist	10,53,110.00
Exe.Engineer, Irrigation Division,Eluru,W.G.Dist.	14,83,035.00	APIIATP Project .Exp. E.E., YI Division,	6,21,000.00
Institute for Tribal Development Studies	83,000.00	Peddapuram, ,E.G.Dist.	
GOONJ - New Delhi	7,00,000.00	<b>By Aloka Vision(Eye Camps) Programme</b>	1,94,400.00
Carl Zeiss India (Bangalore) Pvt.Ltd.	1,94,400.00	<b>By Baseline survey&amp;P/oTribal Development Plan</b>	83,000.00
<b>To Child line 1098 Project A/c:</b>		<b>By Azimpremji Intensive Vaccination Project</b>	
Amount from Childline India Foundation, Mumbai	6,86,403.00	Salary, Honororium, Staff Benefits	1,60,035.00
Amount from Childline India Foundation, Mumbai	10,60,207.00	Organisation Administration Cost	16,250.00
		Travel and Related Expences	9,864.00
Membership Fee	450.00	<b>By GOONJ- Interior Tribal Vaccination Project</b>	
<b>To Interest on Bank Account (General A/c)</b>	7,204.00	Organisors for PHC Level work	2,40,000.00
<b>To Interest on Income Tax refund amount</b>	5,731.00	Travel to Organisors	48,000.00
<b>To Donations-Support to Education fees to children</b>	90,000.00	Village level Volunteers	1,80,000.00
<b>To Donations-Support to ASDS Activites</b>	4,40,434.00	GP Level Meetings	43,420.00
		Vaccination Campaiagns	1,00,000.00
<b>To GST</b>	3,43,356.00	PHC Ledvel Meetings	9,900.00
<b>To Income Tax Refund Amount 2020-2021</b>	81,919.00	Travel to Medical Team	41,000.00
		Office Administration Cost	14,840.00
<b>To Advances (Adjusted)</b>		<b>By Child line project A/C Exp:</b>	
APILIP Project	3,18,710.00	Staff Salary	6,84,000.00
APIIATP Project	1,097.00	Client Related Exp.	99,914.00
G.Srinivasarao - GST	3,58,440.00	Travel	71,650.00
		Administration	87,918.86
<b>To Loans from: (General A/c)</b>		<b>By FC Main A/c Bank charges</b>	649.00
A.Srinivasarao	2,00,000.00	<b>By Income Tax/TDS</b>	1,85,016.00
V.Chellavathi	2,00,000.00	<b>By GST</b>	6,95,936.00
<b>To Loans from: (Childline A/c)</b>		<b>By Current Liabilities::(Childline A/c)</b>	
SKM Super Market	1,05,000.00	Programme Payables	7,39,499.00
C.Rajkumar	25,000.00	Loan Repayment to individuals	2,65,000.00
V.Gandhibabu	60,000.00	<b>By Payables:</b>	
		ZBNF Project	1,30,000.00
		APIIATP Project .	3,68,586.00
		APILIP Project	5,56,461.00
		<b>By Advances::</b>	
		APIIATP Project Staff	2,29,000.00
		APILIP Project staff	5,96,500.00
		G.Srinivasarao, GST Payment	16,830.00
		<b>By Closing Balances:</b>	
		Cash on Hand : (126+ 151)	277.00
		Cash at Bank:	
		Non-FC -SBI, Rekhapally Branch A/c No.52193100304	18,528.50
		Child line A/c, PNBank, BCM No.9284002100000884	1,902.99
		FC Main A/c SBI Rekhapally A/c:52193100075	10,548.00
<b>TOTAL</b>	<b>76,86,180.13</b>	<b>TOTAL</b>	<b>76,86,180.13</b>

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

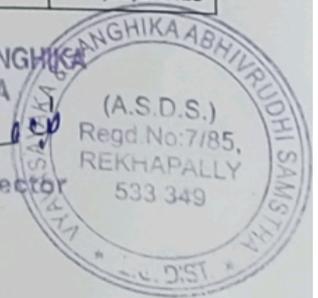
**(P. MURALI KRISHNA PRASAD)**  
**Partner, M.No: 21903**

UDIN: 23021903BGWVZO3780



For **VYAVASAYAKA MARIYU SANGHIKA**  
**ABHIVRUDHI SAMSTHA**

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 01-04-2022 TO 31-03-2023**

EXPENDITURE	AMOUNT(Rs)	INCOME	AMOUNT(Rs)
<b>To General Programme Expenditure:</b>		<b>By Grants/Amount received from:</b>	
Administration Exp.	19,608.00	Exe.Engineer, Y.I.Division, Peddapuram,E.G.Dist.	4,24,500.00
Flag Hoisting Exp.	9,400.00	Exe.Engineer, Irrigation Division,Eluru,W.G.Dist.	14,83,035.00
General body Meeting Expenses	2,600.00	Institute for Tribal Development Studies	83,000.00
Bank Chages (General A/c -SBI)	496.78	GOONJ - New Delhi	7,00,000.00
Audit fee 2021-2022	20,000.00	Carl Zeiss India (Bangalore) Pvt.Ltd.	1,94,400.00
GST Fee	440.00	<b>By Child line 1098 Project A/c:</b>	
Flood support Expences	71,600.00	Amount from Childline India Foundation, Mumbai	6,86,403.00
<b>APILIP &amp; APIIATP Projects::</b>		Amount receivable from Childline India Foundation, Mumbai, at the end of the year	7,36,527.86
<b>To APILIP Project Exp. E.E. I.D Eluru,W.G.Dist</b>	16,59,035.00	<b>By Membership Fee</b>	450.00
APIIATP Project .Exp. E.E., YI Division, Peddapuram, ,E.G.Dist.	6,64,500.00	<b>By Interest on Bank Account (General A/c)</b>	7,204.00
Aloka Vision(Eye Camps) Programme	1,94,400.00	<b>By Interest on Income Tax refund amount</b>	5,731.00
Baseline survey&P/oTribal Development Plan	83,000.00	<b>By Donations-Support to Education fees to children</b>	90,000.00
<b>To Azimpremji Intensive Vaccination Project</b>		<b>By Donations-Support to ASDS Activites</b>	4,40,434.00
Salary, Honororium, Staff Benefits	1,60,035.00	<b>By Excess of Expenditure Over Income</b>	2,35,878.78
Organisation Administration Cost	16,250.00		
Travel and Related Expences	9,864.00		
<b>To GOONJ- Interior Traibal Vaccination Project</b>			
Organisors for PHC Level work	2,40,000.00		
Travel to Organisors	48,000.00		
Village level Volunteers	1,80,000.00		
GP Level Meetings	43,420.00		
<b>To Vaccination Campaiagns</b>	1,00,000.00		
PHC Ledvel Meetings	9,900.00		
Travel to Medical Team	41,000.00		
Office Administration Cost	14,840.00		
<b>To Child line project A/C Exp:</b>			
Staff Salary	9,12,000.00		
Client Related Exp.	1,92,304.00		
Travel	1,43,220.00		
Administration	1,75,406.86		
<b>FC Main A/c Bank charges</b>	649.00		
<b>Assets Depreciation as per Schedule</b>	75,595.00		
<b>TOTAL</b>	<b>50,87,563.64</b>	<b>TOTAL</b>	<b>50,87,563.64</b>

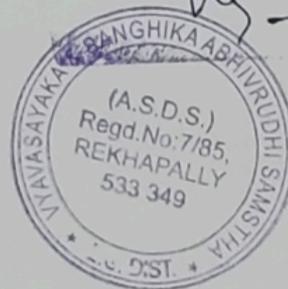
As per our report of even dated attached  
For P. Murali Krishna Prasad & Co,  
Chartered Accountants FRN-02170S

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



For VYAVASAYAKA MARIYU SANGHIKA  
ABHIVRUDHI SAMSTHA

Director



UDIN: 23021903BGWVZO3780

**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 31-03-2023**

LIABILITIES	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)
Excess of Income over Expenditure till 01.04.2022	6,01,177.13	Fixed Assets: (As per Schedule -1)	3,72,245.00
Excess of Expenditure over Income during the year	(2,35,878.78)	Refundable from I.T.Department:	
	3,65,298.35	TDS Refundable 2012-13	1,44,919.00
<b>Unsecured Loans from::(General Project):</b>		TDS Refundable 2017-18	35,000.00
A.Srinivasarao	2,00,000.00	Income Tax - 2021-2022	2,21,753.00
V.Chellavathi	2,00,000.00	Income Tax - 2022-2023	1,85,016.00
<b>Unsecured Loans from::(Childline Project):</b>		Exe.Engineer, Irrigation Circle, Eluru,W.G.Dist	1,70,066.00
Loan for Initial deposit for A/c Opening	10,000.00	<b>Receivable from Childline India Foundation</b>	7,41,527.86
Loan from SKM Super Market	1,05,000.00	<b>Advances:</b>	
Loan from C.Rajkumar	25,000.00	APIIATP Project Staff	2,49,000.00
Loan from V.Gandhibabu	60,000.00	APILIP Project Staff	6,50,500.00
Loan from Other Individuals	89,000.00	G.Srinivasarao (GST Payment)	17,480.00
<b>Payables:</b>		<b>Closing Balances:</b>	
<b>GST</b>	6,386.00	Cash on Hand : (126+ 151)	277.00
ZBNF Project	6,16,206.00	Cash at Bank:	
APILIP Project	5,87,925.00	Non-FC -SBI, Rekhapally Branch A/c No.521931003	18,528.50
APIIATP Project	63,500.00	Child line A/c, PNBank, BCM No.928400210000088	1,902.99
General Project	11,000.00	<b>FC Main A/c SBI Rekhapally A/c:52193100075</b>	10,548.00
Child line Project A/c	4,79,448.00		
<b>TOTAL</b>	<b>28,18,763.35</b>	<b>TOTAL</b>	<b>28,18,763.35</b>

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



For VYAVASAYAKA MARIYU SANGHIKA  
ABHIVRUDHI SAMSTHA



Director

**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 2022-23**

S.No	ASSETS	RATE	WDV 01-04-2022	ADDITION		TOTAL VALUE	DEPRECIATION	WDV 31-03-2023
				Above 183 days	Less than 183 days			
1	Cycles	15%	4,373	-	-	4,373	656	3,717
2	Fax Machine	15%	609	-	-	609	91	517
3	Furniture	10%	69,591	-	-	69,591	6,959	62,632
4	Computers, Printers & Laptops	40%	47,116	-	-	47,116	18,846	28,269
5	Motor Cycles	15%	2,23,356	-	-	2,23,356	33,503	1,89,853
6	Invertor (UPS)	15%	9,349	-	-	9,349	1,402	7,947
7	Digital Camera	15%	26,777	-	-	26,777	4,017	22,761
8	Apple Idea Tab	40%	410	-	-	410	164	246
9	3 Wheeler (Auto)	15%	16,402	-	-	16,402	2,460	13,942
10	Hand myke	15%	464	-	-	464	70	395
11	Mini Generator & Fans	15%	5,127	-	-	5,127	769	4,358
12	LCD Projector	40%	70	-	-	70	28	42
13	Trunk Boxes	15%	2,560	-	-	2,560	384	2,176
14	Solar Invertor	15%	26,138	-	-	26,138	3,921	22,217
15	Air conditioner (AC)	15%	15,499	-	-	15,499	2,325	13,174
	<b>TOTAL</b>		<b>4,47,840</b>	-	-	<b>4,47,840</b>	<b>75,595</b>	<b>3,72,245</b>



for VYAVASAYAKA MARIYU SANGHIKA  
ABHIVRUDHI SAMSTHA



Director

**Vyavasayaka Mariyu Sanghika Abhivrudhi Samstha ( ASDS)**  
**REKHAPALLY-533349, VR PURAM MANDAL,**  
**EAST GODAVARI DISTRICT , AP**

NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31<sup>ST</sup>MARCH, 2023

**NOTE -1: NATURE OF BUSINESS:**

CHILDLINE Project is a project run and maintained by **VYAVASAYAKA MARIYU SANGHIKA ABHIVRUDDI SAMSTHA** registered under the Societies Registration Act, 1961,

**IA. 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.



**VYAVASAYAKA MARIYU SANGHIKA  
ABHIVRUDDI SAMSTHA**

*[Signature]*  
Director

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

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



For VYAVASAYAKA MARIYU SANGHIKA  
ABHIVRUDHI SAMSTHA

Director

