

**MAHESH, VIRENDER & SRIRAM**  
CHARTERED ACCOUNTANTS



6-3-788/36 & 37/A, Ameerpet, Hyderabad - 500 016

Tel : 23401738, Fax : 23401739, e-mail : mvshyd@yahoo.com

**AUDIT REPORT**

We have audited the attached Receipts and Payment account, Income & Expenditure account and Balance sheet as at 31<sup>st</sup> March 2019 of Accion Fraternal, Anantapur, Andhra Pradesh. These financial statements are the responsibility of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Trust, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

**Further, we report that:**

1) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.

2) In our opinion, books of accounts as required by law applicable to Charitable Trust have been kept by the trust so far, as appears from our examination of such books.

3) The Balance sheet, Receipts and Payments Account and Income and Expenditure Account referred to in the report are in agreement with the books of accounts.

4) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Receipts and Payments Account and Income and Expenditure Account together with the annexure thereon give the information required as per the law applicable to the Charitable Trust in the manner so required and give a true and fair view of:

- In the case of **Balance sheet**, the state of affairs of the Trust as at **31<sup>st</sup> March 2019**.
- In the case of **Receipts and Payments** account of total receipts and payments for the year ended on that date, and
- In the case of **Income and Expenditure** account of the **surplus** for the year ended on that date.

5) In our opinion and to the best of our information and according to the explanations given to us, the said Receipts and Payments, Income & Expenditure Account and Balance sheet comply with the Accounting principles generally accepted in India.

For Mahesh, Virender and Sriram  
Chartered Accountants(Reg.No:001939 S)



(B.R. MAHESH)  
PARTNER  
M.No. 018628

Place : Anantapur  
Date :25.10.2019



**ACCION FRATERNA :: BANGALORE HIGHWAY:: ANANTAPUR**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**

RECEIPTS		PAYMENTS	
SCHEDULES	AMOUNT	SCHEDULES	AMOUNT
<b>To Opening Balance:</b>	Cash: 3,000.00 Bank: 82,96,304.06 Operating Balances Subsidiary accounts: 30,418.50	<b>By Ecology Programme</b>	SCH-VIII- A 5,79,71,713.00
<b>To Grants Received:</b>	SCH - I/A 83,01,304.06 SCH- II 30,418.50	<b>By Administration</b>	SCH-VIII- B 99,98,230.83
General Grants - (a) Foreign - Direct : 4,14,04,489.00 Specific Grants (a) Foreign - Second receipt : 8,01,200.00 (b) A/PDMP - Government Grants : 4,59,24,362.00		<b>By Capital Expenditure</b>	SCH-VIII- C 61,06,664.00
<b>To Consultancy Services</b>	SCH- II-A 8,81,30,051.00	<b>By Rev.Exp.-Other Liabilities</b>	SCH-VIII- D 5,91,582.00 Health Subsidy 12,91,045.00 Gratuity & Welfare 15,89,924.00 Performance Incentive
Consultancy-GIZ	SCH- II- A 5,01,766.00	<b>By Expenditure related to Consultancy services</b>	SCH-VIII- E 9,14,319.00
<b>To Beneficiary Contributions:</b>	SCH- III 19,64,156.00	<b>By Specific Grants - Refunds</b>	SCH VIII F 3,33,875.00
Interest on Bank Deposits	SCH- IV 43,27,254.00	<b>By Advances:</b>	SCH- VI 3,06,60,000.00
Other Income	SCH- V 27,815.00	Advances to other programmes:	
Sale of Fixed Asset	SCH- V 6,00,000.00	Tax Deducted at Source (TDS)	SCH- VI 2,24,112.00
Income on Investments	SCH- V 2,02,132.00	Provident Fund (PF)	SCH- VI 96,32,877.00
<b>To Other Receipts/Liabilities</b>	SCH- V 9,99,297.00 Health Subsidy 7,23,807.00 Gratuity & Welfare 17,61,156.00 Performance Incentive	Program Advances	SCH- VI 4,26,148.00
<b>To Advances:</b>	SCH- VI 3,06,60,000.00 Advances from other programs 24,364.00 Provident Fund (PF) 80,86,177.00 Program Advances 4,10,705.00 Staff Salary Advances / Payables 3,03,355.00 Accounts Receivables- Program Advance-Revolving Fund	<b>By Fixed Deposits/Investments</b>	SCH- VII 6,48,88,378.00 Bank - Investments: 3,94,323.00 Gratuity & Welfare 78,86,215.00 Health Subsidy 28,76,977.00 Driving School 63,000.00 Rental deposit
<b>To Inter Project Transfers</b>	SCH- VII 8,00,980.36	Earnest money deposit	SCH- VII 7,61,08,893.00
<b>To Fixed Deposits/Investments</b>	SCH- VII 8,00,980.36	<b>By Closing Balances:</b>	SCH- I/A 2,29,14,073.75 Cash: 33,188.98 Bank: Closing Balances Subsidiary accounts: 33,188.98
<b>TOTAL Rs.</b>	<b>21,95,99,625.92</b>	<b>TOTAL Rs.</b>	<b>21,95,99,625.92</b>

Head - Finance

Chief of Operations

Chief Functionary and Director



For Mahesh Virender & Sriram  
 Chartered Accountants (Reg.No.001939 S)  
 (B.R. Mahesh)  
 Partner  
 M.No.018628

**ACCION FRATERNA :: BANGALORE HIGHWAY :: ANANTAPUR**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2018 TO 31.03.2019**

EXPENDITURE	SCHEDULE Nos	AMOUNT		INCOME	SCHEDULE Nos	AMOUNT	
To Ecology Programme	SCH-VIII- A	2,53,29,910.00	2,53,29,910.00	By Grants Received :	SCH- II	4,14,04,489.00	4,14,04,489.00
To Administration	SCH-VIII- B	78,66,752.18	78,66,752.18	(a) Foreign		-	
To Exp. Related to Consultancy services	SCH-VIII - E	9,14,319.00	9,14,319.00	(b) Local			
To Depreciation:	SCH-IX - C	31,51,831.00	31,51,831.00	By Consultancy Services	SCH- II-A	5,01,766.00	5,01,766.00
				By Beneficiary Contributions:	SCH- III	19,64,156.00	19,64,156.00
				By Other Receipts/Income	SCH- IV	43,27,254.00	
				Interest on Bank Deposits		1,40,794.00	
				Profit on sale of the Asset		2,02,132.00	
				Income on Investment		27,815.00	46,97,995.00
				Other Receipts		8,00,960.36	8,00,960.36
To Inter project Expenditure	SCH VI A	8,00,960.36	8,00,960.36	By Inter Project Income	SCH-VI A	8,00,960.36	8,00,960.36
By Excess of Income over Expenditure transferred to B/S (General Fund A/c.)		1,12,95,593.82	1,12,95,593.82				
<b>TOTAL Rs.</b>		<b>4,93,69,386.36</b>	<b>4,93,69,386.36</b>	<b>TOTAL Rs.</b>		<b>4,93,69,386.36</b>	<b>4,93,69,386.36</b>

*[Signature]*

Chief of Operations

Chief Functionary and Director




For Mahesh, Virender & Sriram  
 Chartered Accountants (Reg No 001939 S)  
 (B.R. Mahesh)  
 Partner  
 MA No 018628

Head - Finance



**ACCION FRATERNA :: BANGALORE HIGHWAY:: ANANTAPUR**  
**BALANCE SHEET AS AT 31.03.2019**

LIABILITIES	SCHEDULE NOS	AMOUNT	ASSETS	SCHEDULE NOS	AMOUNT
<b>GENERAL &amp; CAPITAL FUND ACCOUNT:</b>			<b>CURRENT ASSETS:</b>		
General Fund:		5,62,19,429.14	<b>CLOSING BALANCE:</b>		
Capital Fund:	SCH - X - A	4,07,02,392.00	Cash:	SCH - I	2,29,14,073.75
Driving School Fund:		34,78,735.00	Bank:		
			Closing Balances Subsidiary accounts:	SCH - I A	33,188.98
<b>GRATUITY &amp; HEALTH FUND ACCOUNT:</b>			<b>DEPOSITS / INVESTMENTS:</b>		
Gratuity & Welfare Fund:	SCH - X - B	69,69,883.81	General Deposits		4,20,65,149.00
Staff Health Subsidy Fund:		1,03,10,551.00	Gratuity Fund Investments	SCH - IX - A	64,21,054.81
Staff Performance Fund:		7,46,880.00	Health Subsidy Deposits		78,86,215.00
			Driving School Deposits		28,76,977.00
			Other Security Deposits		1,29,832.00
<b>CURRENT LIABILITIES / ADVANCES</b>	SCH - X - C	86,69,752.00			5,93,79,237.81
<b>Unspent SPECIFIC GRANTS</b>	SCH - X-D	1,52,06,198.60	<b>SPECIFIC GRANTS RECEIVABLE</b>	SCH - X-D	60,93,184.30
					60,93,184.30
<b>ADVANCES:</b>			<b>ADVANCES:</b>		
Advances to Other Programmes			Advances to Other Programmes		1,01,50,000.00
Accounts Receivable - TDS			Accounts Receivable - TDS		16,31,997.71
Accounts Receivable - Provident Fund	SCH - IX - B		Accounts Receivable - Provident Fund	SCH - IX - B	(26,688.00)
Program Advances			Program Advances		13,64,900.00
Salary Advances			Program Advance-Revolving Fund		57,392.00
			Salary Advances		34,443.00
					1,32,11,744.71
			<b>FIXED ASSETS:</b>		
				SCH - IX - C	4,07,02,392.00
<b>TOTAL Rs.</b>		<b>14,23,33,821.55</b>	<b>TOTAL Rs.</b>		<b>14,23,33,821.55</b>

Head - Finance  


Chief of Operations  


Chief Functionary and Director  




For Mahesh, Vennder & S...  
 Chartered Accountants (Reg No. 2315388899 S)  
 (B.R. Mahesh)  
 Partner  
 M.No 018628

