



MAHESH, VIRENDER & SRIRAM

Chartered Accountants

"Badhe House" 6-3-788/36&37A, Ameerpet, Hyderabad - 500 016.

Tel: 040 - 23401738, Fax : 040 - 23401739 Email :mvshyd@yahoo.com

AUDIT REPORT

We have audited the attached Receipts and Payment account, Income & Expenditure account and Balance sheet as at 31st March 2021 of **Accion Fraterna, 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 Trusts 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 annexures thereon give the information required as per the law applicable to the Charitable Trusts in the manner so required and give a true and fair view of:



AB



MAHESH, VIRENDER & SRIRAM

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- In the case of **Balance sheet**, the state of affairs of the Trust as at **31st March 2021**.
- 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 and notified Indian Accounting Standards.

for Mahesh, Virender & Sriram
Chartered Accountants
(Firm's Registration No.001939S)

(B.R Mahesh)
Partner
M No.018628



Place : Hyderabad
Date : 11.01.2022.

ACCION FRATERNA :: BANGALORE HIGHWAY:: ANANTAPUR
RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

RECEIPTS	SCHEDULES	FOR THE YEAR ENDED 31.03.2021 (Rs.)		FOR THE YEAR ENDED 31.03.2020 (Rs.)		PAYMENTS	SCHEDULES	FOR THE YEAR ENDED 31.03.2021 (Rs.)		FOR THE YEAR ENDED 31.03.2020 (Rs.)	
To Opening Balance:						By Ecology Programme	SCH-VI-A	7,74,68,023.50		7,24,84,101.00	
Cash:	SCH-I	87,186.00									
Bank:		2,64,49,930.49		2,29,14,073.75		By Administration	SCH-VI-B	1,07,54,152.51		1,51,57,657.61	
Opening Balances Subsidiary accounts :	SCH-IA	35,093.84	2,65,72,210.33	33,188.98	2,29,47,262.73						
To Grants Received - General Grants						By Capital Expenditure	SCH-VI-C	40,08,327.00	9,22,30,503.01	84,31,388.00	9,60,73,146.61
(a) Foreign -Direct :	SCH-II	3,10,70,400.00	3,10,70,400.00	4,67,76,082.00	4,67,76,082.00						
To Grants Received - Specific Grants											
(a) Foreign -2nd recipient	SCH-II	2,07,01,925.00		59,58,764.00							
(b) Local Government / Donor Grants :		4,67,96,169.00	6,74,98,094.00	3,55,49,025.00	4,15,07,789.00	By Specific Grants - Refunds	SCH-VI-F			11,872.00	11,872.00
To Consultancy Services	SCH-II-A			86,546.00	86,546.00	By Expenditure related to Consultancy Services	SCH-VI-E				
To Beneficiary Contributions:	SCH-III	47,86,746.16	47,86,746.16	25,00,659.00	25,00,659.00						
To Other Receipts/Income											
Interest	SCH-IV	55,00,024.00	55,00,024.00	43,60,008.90	43,60,008.90						
Sale of Asset- Vehicles				10,73,000.00							
Income on Investments				1,00,989.00	11,73,989.00						
Inter Project Transfers	SCH-VI-A	6,43,203.00	6,43,203.00	7,66,000.00	7,66,000.00	By Inter Project Transfer	SCH-VI-A	6,43,203.00	6,43,203.00	7,66,000.00	7,66,000.00
To Other Receipts/Liabilities						By Rev Exp -Other Liabilities	SCH-VI-D	1,32,59,383.15	1,32,59,383.15	1,36,19,817.69	1,36,19,817.69
Project Internal Transfers											
Health Subsidy		5,50,000.00		10,87,899.00							
Gratuity & Welfare	SCH-V	11,29,902.00		17,54,235.00							
Performance Incentive				10,79,871.00							
Current Liabilities- Statutory Payments		1,03,37,779.84		1,06,49,418.00							
EMD_Earnest Money Deposit		8,82,500.00		79,996.00							
Rates & Taxes			1,29,00,181.84	6,93,689.00	1,53,45,108.00						

RECEIPTS	SCHEDULES	FOR THE YEAR ENDED 31.03.2021 (Rs.)		FOR THE YEAR ENDED 31.03.2020 (Rs.)		PAYMENTS	SCHEDULES	FOR THE YEAR ENDED 31.03.2021 (Rs.)		FOR THE YEAR ENDED 31.03.2020 (Rs.)	
To Advances:		-				By Advances:	SCH-VI	-			
Advances from other programs		1,19,20,000.00		1,95,81,000.00		Advances to other programmes:		1,14,45,000.00		1,83,31,000.00	
Tax Deducted at Source (TDS)		-				Tax Deducted at Source (TDS)		2,03,540.00		2,36,534.00	
Sales Tax		-				Provident Fund (PF)		-			
Provident Fund (PF)	SCH-VI	-				Other Advances		-			
Program Advances		1,44,56,556.00		2,00,99,582.00		Program Advances		1,34,47,771.00		2,02,92,475.00	
Staff Salary Advances / Payables		8,28,479.00		11,94,208.00		Staff Salary Advances		8,12,850.00		11,75,394.00	
Accounts Receivables- Program Advance-Revolving Fund		3,66,650.00	2,75,71,685.00	6,98,916.00	4,15,73,706.00	Accounts Receivables- Program Advance-Revolving Fund		-	2,59,09,161.00	10,66,000.00	4,11,01,403.00
		-									
To Fixed Deposits/Investments		-				By Fixed Deposits/Investments	SCH-VII	-			
Bank - Investments :	SCH-VII	9,02,73,643.00		6,49,39,998.00		Bank Investments:		12,15,04,070.00		6,39,62,826.00	
Gratuity & Welfare		-		3,86,780.00		Gratuity & Welfare		-			
Health Subsidy		83,95,215.00		78,86,215.00		Health Subsidy		89,32,479.00		83,95,215.00	
Driving School		25,75,200.00		33,91,302.00		Driving school Deposits		27,58,504.00		30,89,525.00	
Security Deposit		1,54,612.00	10,13,98,670.00		7,66,04,295.00	Earnest money deposit		-			
						Other Security Deposits		-	13,31,95,053.00	49,430.00	7,54,96,996.00
						By Closing Balances:	SCH-I	-			
						Cash:		-		87,186.00	
						Bank:		1,26,67,522.53		2,64,49,930.49	
						Closing Balances Subsidiary accounts :	SCH-IA	36,388.64	1,27,03,911.17	35,093.84	2,65,72,210.33
TOTAL			27,79,41,214.33	25,36,41,445.63	TOTAL			27,79,41,214.33		25,36,41,445.63	

Head - Finance
(Srinivasulu Aanandala)

Place: Anantapuramu
Date: 11.01.2022

J. Murali Krishna
Chief of Operations
(Murali Krishna J)

Dr. Y.V. Malli Reddy
Chief Functionary and Director
(Dr. Y.V. Malli Reddy)



As per our report of even date attached
For Mahesh, Verender & Sriram
Chartered Accountants (Reg.No.001939 S)

(B.R. Mahesh) Partner
M.No.018628
UDIN:



ACCION FRATERNA :: BANGALORE HIGHWAY:: ANANTAPUR
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

EXPENDITURE	SCHEDULES	FOR THE YEAR ENDED 31.03.2021 (Rs.)		FOR THE YEAR ENDED 31.03.2020 (Rs.)		INCOME	SCHEDULES	FOR THE YEAR ENDED 31.03.2021 (Rs.)		FOR THE YEAR ENDED 31.03.2020 (Rs.)	
To Utilisation - Ecology Programme	SCH-VIII- A	7,74,68,023.50		3,23,89,777.00		By Grants Received :					
To Utilisation - Administration	SCH-VIII- B	1,07,54,152.51		73,33,903.00		(a) Foreign :	SCH- II	3,10,70,400.00		4,67,76,082.00	
Total Expenditure		8,82,22,176.01				(a) Foreign -2nd receipt		2,07,01,925.00			
Less: Expenditure from out of Specific payables		1,03,38,411.00				(b) Local Grant from Donors / Government		4,67,96,169.00			
Expenditure transferred to Income & Expenditure a/c	SCH-VIII AB	7,78,83,765.01	7,78,83,765.01	3,97,23,680.00		Total Grants Received		9,85,68,494.00			
						Less: Grants received against receivables		3,29,784.87			
						Net Grants received transferred to Income account	SCH-IA	9,82,38,709.13	9,82,38,709.13		4,67,76,082.00
To Specific grant to the extent utilisation during the year - Program				4,00,94,324.00		By Specific grant to the extent utilisation during the year - Program				4,00,94,324.00	
To Specific grant to the extent utilisation during the year - Administration	SCH XD	-		71,30,065.61	4,72,24,389.61	By Specific grant to the extent utilisation during the year - Administration	SCH XD			71,30,065.61	4,72,24,389.61
Rates & Taxes		-		6,93,689.00	6,93,689.00	By Consultancy Services	SCH IIA			86,546.00	86,546.00
To Inter project Expenditure	SCH VI A	5,66,000.00	5,66,000.00			By Inter Project Income	SCH- VI A	5,66,000.00	5,66,000.00		
To Depreciation	SCH-IX-C	32,63,260.45	32,63,260.45	37,96,985.00	37,96,985.00	By Beneficiary Contributions:	SCH- III	47,86,746.16	47,86,746.16	25,00,659.00	25,00,659.00
						By Other Receipts/Income					
						Interest	SCH- IV	55,00,024.00		43,60,008.90	
						Short Term & Long Term Gains / Other Receipts:				1,00,989.00	
						Profit on sale of asset			55,00,024.00	4,32,305.00	48,93,302.90
To Excess of Income over expenditure transferred to B/S (General Fund A/c)			2,73,78,453.83		1,00,42,235.90	By Excess Expenditure over income transferred to B/S (General Fund A/c)	SCH-X-A				
TOTAL			10,90,91,479.29		10,14,80,979.51	TOTAL			10,90,91,479.29		10,14,80,979.51

Head - Finance
(Srinivasulu Aanandala)

Place: Anantapuramu
Date: 11.01.2022

J. Murali Krishna
Chief of Operations
(Murali Krishna J)

Malla Reddy
Chief Functionary and Director
(Dr. Y.V. Malla Reddy)



As per our report of even date attached
For Mahesh, Verender & Sriram
Chartered Accountants (Reg.No.001939 S)

(B.R. Mahesh) Partner
M.No.018628

UDIN:



ACCION FRATERNA :: BANGALORE HIGHWAY:: ANANTAPUR
BALANCE SHEET AS AT 31.03.2021

LIABILITES	SCHEDULES	BALANCE SHEET AS AT 31.03.2021 (Rs.)	BALANCE SHEET AS AT 31.03.2020 (Rs.)	ASSETS	SCHEDULES	BALANCE SHEET AS AT 31.03.2021 (Rs.)	BALANCE SHEET AS AT 31.03.2020 (Rs.)
GENERAL & CAPITAL FUND ACCOUNT:	SCH - X - A			CURRENT ASSETS :			
General Fund :		8,13,05,035.88	6,01,59,132.04	CLOSING BALANCE:	SCH - I	-	
Capital Fund :		4,50,39,272.55	4,46,96,100.00	Cash :		-	87,186.00
Driving School Fund:		38,78,090.00	36,94,786.00	Bank :		1,26,67,522.53	2,64,49,930.49
		-	10,85,50,018.04	Bank :	SCH - I A	36,388.64	35,093.64
		-				1,27,03,911.17	2,65,72,210.33
GRATUITY & HEALTH FUND ACCOUNT:	SCH - X - B			DEPOSITS / INVESTMENTS :	SCH - IX - A		
Gratuity & Welfare Fund:		77,02,360.81	78,83,510.12	General Deposits		7,23,18,403.00	4,10,87,976.00
Staff Health Subsidy Fund:		1,09,41,215.00	1,08,15,244.00	Gratuity Fund Investments		60,34,284.81	60,34,284.81
Staff Performance incentive Fund:		84,310.00	84,310.00	Health Subsidy Deposits		89,32,480.00	83,95,216.00
		-	1,87,83,064.12	Driving School Deposits		27,58,504.00	25,75,200.00
CURRENT LIABILITIES / ADVANCES	SCH - X - C	1,65,87,290.00	94,06,055.00	Other Security Deposits		24,650.00	9,00,68,321.81
		-	94,06,055.00			-	5,82,71,938.81
Unspent SPECIFIC GRANTS	SCH - X - D	9,96,915.00	1,12,98,930.00	SPECIFIC GRANTS RECEIVABLE	SCH - X - D	16,57,344.00	66,89,654.31
		-	1,12,98,930.00			16,57,344.00	66,89,654.31
		-		ADVANCES :	SCH - IX - B		
		-		Advances to Other Programmes		1,43,86,000.00	79,41,000.00
		-		Accounts Receivable - TDS		20,72,071.71	18,68,531.71
		-		Accounts Receivable - Provident Fund		734.00	734.00
		-		Program Advances		5,49,008.00	15,57,793.00
		-		Program Advance-Revolving Fund		57,826.00	4,24,476.00
		-		Salary Advances		-	1,70,65,639.71
		-				1,70,65,639.71	15,629.00
		-				-	1,18,08,163.71
		-		FIXED ASSETS:	SCH - IX - C	4,50,39,272.55	4,46,96,100.00
Total		16,65,34,489.24	14,80,38,067.16	TOTAL		16,65,34,489.24	14,80,38,067.16

Head - Finance
(Srinivasulu Aanandala)

Place: Anantapuramu
Date: 11.01.2022

M. Krishna J
Chief of Operations
(Murali Krishna J)

M. Y. V. Malla Reddy
Chief Functionary and Director
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As per our report of even date attached
For Mahesh, Verender & Sriram
Chartered Accountants (Reg.No.001939 S)

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