



INDEPENDENT AUDITOR'S REPORT

To the Members of **SWARAJYA ABHYUDAYA SEVA SAMITHI**

Report on the Financial Statements

We have audited the financial statements of **SWARAJYA ABHYUDAYA SEVA SAMITHI (Regd. No: 304/98), Door No:11-1-15, Ismail Nagar, Samalkota – 533440, East Godavari District, Andhra Pradesh**, which comprise the Balance Sheet as at March 31, 2021, the statement of Receipts and Payments Account and the Income and Expenditure account for the year then ended 31.03.2021.

Management's Responsibility for the financial statements:

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the society and. for preventing and detecting frauds and other irregularities selection and application of appropriate accounting policies making judgments and estimates that are reasonable and prudent and design, implementation and maintenance of adequate internal financial controls, and ensuring their operating effectiveness and the accuracy and completeness of the accounting records, relevant to the preparation and presentation 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 based on our audit.

We conducted our audit in accordance with the Standards on Auditing generally accepted in India. Those 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 the 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 financial control relevant to the society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing



an opinion on whether the Society has In place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

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 in the matter so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Institute as at 31st March, 2021 and its Income and Expenditure account for the year ended 31.03.2021

Report on Other legal and regulatory Requirements:


We report that

- a) We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of Audit.
- b) In our opinion, proper books of Accounts are kept by the Society so far as it appears for examination of those books and proper returns adequate for the purpose of our audit have been received from the society at the time of visit.
- c) The balance sheet, Income and expenditure Account and Receipts and payments account dealt with by this report are in agreement with the books of Accounts.

PLACE: KAKINADA

DATE: 16.7.2021



For M.V.R. & ASSOCIATES
Chartered Accountants

(NULU SURESH)
Partner - M.No. 213831

UDIN: 21213831AAAAEY2759

SWARAJYA ABHYUDAYA SEVA SAMITHI, SAMALKOTA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-03-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By SASS - APSACS - TI - PROGRAMME	
-Andhra Bank	536127.27	-AMC (Annual Maintenance Cost)	2000.00
-Bank of India	654008.30	-Office Rent & DIC	96000.00
-Central Bank of India	12531.42	-Community Base Activities	40060.00
-Cash on Hand	161006.00	-Human Resurce Cost	707151.00
		-Office Expenses	65236.00
		-Program Delivery Cost	618000.00
		-Travel Cost	173768.00
To SASS - APSACS - TI - PROGRAMME		-Bank Charges	17.70
-Grant From APSACS	1887516.00	- BMW	5690.00
-Bank Interest	2016.00	- Insurance to Staff	3500.00
		- Recurtment Cost	1560.00
		- Unutilized Grant Returan to APSACS	197560.00
To SASS- NABARD MAATHOTA PROGRAMME			
(Program cost)		By SASS - AHVY	
-Bank Interest	40.00	- Bank Charges	177.00
To SASS- NABARD MAATHOTA PROGRAMME			
(Management Cost)		By SASS - NABARD MAATHOTA PROGRAMME	
Bank Interest	0.00	(Programe Cost)	
		- Bank Charges	177.00
		BY SASS - General	
To SASS - General		- Office Maintanance	29158.75
- Bank Interest	3351.00	- Awareness Campaign on Natural Farming	85600.00
- Grant Received from CADME - UNICEF - Rest Room Services	111000.00	- CADME - UNICEF - Rest Room Services	111000.00
- Grant Received from CADME - Srikakulam - CBDRM	270000.00	- NABARD CAT - Venkataramannagudem	131676.00
- Grant Received from NABARD - CAT - Venkataramannagudem	126490.00	- CADME - Srikakulam - CBDRM	270000.00
- Grant Received from COST - Migrants Food Distibution	52500.00	- NABARD - Cloth Baners Making - SDP	213000.00
- Donations	1450097.64	- COST - Migrants Food Distibution	52500.00
- Grant Received from ONGC - CSR	3999350.00	- Covid - 19 - Groceries Kits Distibution	1499841.00
- Grant Received from NABARD - SDP - AC & Refrigerator Training	30375.00	- Creating Awareness on Disasters Preparation	110600.00
- Grant Received from NABARD - SDP - Computer & Hardware	11500.00	- Disasters Management	153450.00
- Grant Received from NABARD - Honey Bee	322340.00	- Exhibition - Vijayawada - NABARD	38650.00
- Grant Received from NABARD - SDP	218500.00	- Food Distibution to Migrants	192000.00
- Subscription Fees	18400.00	- ONGC - CSR - Groceries Kits Distibution	3999350.00
- Paypal Ac Activation	5.49	- Rajavommangi Board Members Activation Exp	35000.00
- Rajavommangi Directors Activation Purpose	35000.00	- Livelihood	332600.00
		- Protection of Child Rights	28600.00
Repayment Loans From Farmers		- NABARD - SDP - Bathik Printing Training	223240.00
- Samunnathi -4	348.00	- Penal Interest	172.00
- Samunnathi -5	1286628.00	- Repayment to Samunnathi	1266713.00
- Peddapuram Rama FPO (Jaggrey Farmers - NABKISAN)	214290.00	- Repayment to NABKISAN	2464986.00
- Peddapuram Rama FPO - NABKISAN	428580.00		
- Rajavommangi Horticulture FPO - NABKISAN	952384.00	Interest to Loans	
- Uppada Fisheries FPO - NABKISAN	1058823.00	- Samunnathi - 5	185555.00
		- NABKISAN	296441.00
Interest from Loans		By SASS - DKA - ENSURING VIOLENCE FREE LIVES FOR WOMEN SURVIVORS OF DOMESTIC VIOLENCE PROJECT	
- Samunnathi -5	170022.00	ADMINISTRATION COST	
- Peddapuram Rama FPO (Jaggrey Farmers - NABKISAN)	24642.00	- General Office Administration	156007.00
		- Bank Charges	687.35



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- Peddapuram Rama FPO - NABKISAN	49285.00	- Audit Expenses	10000.00
- Rajavommangi Horticulture FPO - NABKISAN	112281.00		
- Uppada Fisheries FPO - NABKISAN	154869.00	PERSONNEL COST	
		- Honorarium to Program Coordinator	151200.00
		- Travel to Program Coordinator	19200.00
		- Honorarium to Counselor	126000.00
		- Travel to Counselor	19200.00
		- Honorarium to Field Coordinators	266400.00
Loans			
- Loan Received from NABARD - Rural Haat - Vanchangi	200000.00	- Travel to Community Mobiliser	57600.00
- Loan Received from SS Developers	500000.00	- Honorarium to Accountant	75600.00
		PROGRAM COST	
To SASS - DKA ENSURING VIOLENCE FREE LIVES FOR WOMEN SURVIVORS OF DOMESTIC VIOLENCE PROJECT		Component - Awareness Raising	
- Grant Received From DKA, Austria	1441544.00	- IEC Material For Campaigns/Training	30000.00
- Bank Interest Received	16647.00		
- Local Contribution	101800.00	Component - Community Mobilization	
		- Capacity Building Training to Federation Members	63722.00
To SASS - NABARD - TDF - LOAN		- CBT to VSGs in 22 Villages	72820.00
- Bank Interest	44.00	- Formation Mandal Level Federation in 3 Mandals	32760.00
		- International Womens Day	25540.00
To SASS - AHVY		- Orientation to Rural Youth at Village Level	73140.00
- Bank Interest	44.00	Component - Convergence Service	
		- Convergency Meeting with District Legal Service	50680.00
To SASS - WWDP - SANGEETHA PROJECT - 2		- Disseminating Best Practices With Concered Dept	25210.00
- Grant Received from WWDP	866207.00	- Interface Meeting with Skill Development Training	25500.00
- Loan Received from T.Rajkumari & Sridevi	200000.00	- Public Hearing for Pending Cases	40235.00
- Loan Received from N.Sekhar	34000.00	- Referral Services / Legal aid for Abuse Victims	65805.00
		Component - Programe Support	
To SASS - NABARD - LEDP		- Staff Training	22500.00
- Grant Received From LEDP	751500.00	- Monthly Staff Review Meeting	24450.00
To SASS - NABARD - FPOS		- Review & Documentation	25000.00
- Grant Received From NABARD - FPO	568000.00	By SASS - CHILD LINE PROGRAMME -1098	
- NABARD Grant (Video Documentation)	70000.00	- Bank charges	182.32
- Bank Interest	4151.00	By SASS - NABARD - FPOS PROGRAMME	
		<u>Abhyudaya Dairy Producer Company Ltd</u>	
To SASS - CHILDLINE - 1098		- CEO Salary	120000.00
- Bank Interest	425.00	- Farmers Mobilization	15040.00
		- Incentive POPI	78000.00
		- Office Expenses	31000.00
		- Registration	40000.00
		<u>Shankavaram Organic Paddy Producer Company Ltd</u>	
		- CEO Salary	120000.00
		- Farmers Mobilization	15000.00
		- Incentive POPI	78000.00
		- Office Expenses	31000.00
		- Registration	40000.00
		Bank Charges	290.30
		<u>Bhavana Floriculture Producer Company Ltd</u>	
		- CEO Salary	120000.00
		- Incentive POPI	35000.00
		- Office Expenses	58000.00



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<u>Tapicoa FPO</u>	
- CEO Salary	120000.00
- Incentive POPI	35000.00
- Office Expenses	58000.00
<u>Vegitable FPO</u>	
- CEO Salary	120000.00
- Incentive POPI	35000.00
- Office Expenses	58000.00
<u>By NABARD - LEDP PROGRAMMES -2</u>	
<u>Fruit Processing Training</u>	
- Administration Expenses	46565.00
- Exposurer Visit	20600.00
- Monitoring and Handholding Expenses	135000.00
- Raw Material	47030.00
- Skill Mapping	11260.00
- Gandhi Nagaram	45510.00
- Mutthudhrammapeta	52600.00
- Sai Nagar	53700.00
- Sirigindhalapadu	42500.00
- Yerrannagudem	50000.00
<u>Non Fabric Bags and Masks Training</u>	
- Administration Expenses	46593.00
- Exposurer Visit	20500.00
- Monitoring and Handholding Expenses	135000.00
- Raw Material	47200.00
- Skill Mapping	10280.00
- Baba Nagar	43400.00
- Gadimoga - 1	54600.00
- Gadimoga - 2	53560.00
- Gopalapuram	44550.00
- Polekurru	52200.00
<u>To SASS - WWDP - SANGEETHA PROJECT - 2</u>	
<u>SALARIES</u>	
- Director	96000.00
- Accountant	84000.00
- Project Coordinator	180000.00
- Field Assistance	72000.00
<u>MANAGEMENT , ADMINISTRATION AND OVERHEAD COST</u>	
- Office Rent	60000.00
- Bank Charges	112.10
- Audit Cost	5000.00
<u>Trainings to Subhodaya Sanghas</u>	
- Stationary, Printing, laefiets, and banners	14270.00
- Snacks and drinks during seminars	24620.00
- Documetation	8000.00
- Local Conveyance	15850.00
- Distibuation of Sanitizers, Masks and Gloves	25550.00
<u>Vocational Trainings</u>	
- Resource Person Fee	19032.00
- Rental of Machelinery & Computers	26000.00
- Tea & Snacks	17871.00
- Certification & Documentation	8800.00
<u>Enhancement of Capacities to Victims , CBO Members</u>	
Baners and Rentals	3000.00
Documentation Cost	4000.00
Food and Snacks for 30 members for 30 Days	21500.00
Resource Person Fees	9000.00
Resource Person Material Cost	24000.00



	<p>RESCUE AND REHABILITATION SERVICES</p> <ul style="list-style-type: none"> - Support to Victims for Short Stay 44930.00 - Legal Support and Advice 48450.00 	
	<ul style="list-style-type: none"> - Stationary, Printing and Communication Charges 39140.00 - Monitoring Cost 12000.00 	
	<p><u>To SASS - NABARD - TDF - LOAN</u></p> <ul style="list-style-type: none"> - Bank Charges 177.00 	
	<p><u>BY CLOSING BALANCE:</u></p> <ul style="list-style-type: none"> -Andhra Bank 320959.45 -Bank of India Savings Account 76559.18 -Central Bank of India Savings Account 81476.97 -Cash on Hand 455904.00 	
	19108648.12	19108648.12

For M.V.R. & ASSOCIATES
Chartered Accountants



(Signature)
(NULI) SURESH
Partner - M.No. 213831

For Swarajya Abhyudaya Seva Samithi



y. padma kalya
President



SWARAJYA ABHYUDAYA SEVA SAMITHI, SAMALKOTA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To SASS - AHVY - as per Schedule 'A'	177.00	By SASS-APSACS- TI PROGRAMME -Grant From APSACS -Bank Interest	1887516.00 2016.00
To SASS - DKA ENSURING VIOLENCE FREE LIVES FOR WOMEN SURVIVORS OF DOMESTIC VIOLENCE PROJECT - as per Schedule 'B'	1459256.35	By SASS-AHVV Program Bank Interest	44.00
To SASS - APSACS - TI - PROGRAMME - as per Schedule 'C'	1910542.70	By SASS- CHILDLINE - 1098 - Bank Interest	425.00
To SASS - NABARD - FPOs - as per Schedule 'D'	1207330.30	By SASS - DKA ENSURING VIOLENCE FREE LIVES FOR WOMEN SURVIVORS OF DOMESTIC VIOLENCE PROJECT Grant Received From DKA, Austria Bank Interest Local Contribution	1441544.00 16647.00 101800.00
To SASS- NABARD MAATHOTA PROGRAMME COST - as per Schedule 'E'	177.00	By SASS-NABARD -TDF LOAN Interest received on Loans Bank Interest	0.00 44.00
To SASS- WWDP - SANGEETHA - PROJECT -2 - as per Schedule 'F'	863125.10	By SASS- WWDP -SANGEETHA PROJECT - 2 Grant Received From WWDP Grant Receivable	630185.48 232939.62
By SASS - NABARD - CHILD LINE - 1098 - as per Schedule 'G'	182.32	By SASS - NABARD - FPOs - Grant Received From NABARD - FPO - NABARD Grant (Video Documentation) - Bank Interest	568000.00 70000.00 4151.00
To SASS-NABARD -TDF LOAN - as per Schedule 'H'	177.00	By SASS-NABARD - MEDP - Grant Received From LEDP - Grant Receivable	751500.00 248500.00
To SASS - General - as per Schedule 'I'	7988433.75	By SASS-NABARD - Maa Thota (Programme Cost) -Bank Interest	40.00
To SASS - NABARD - LEDP - as per Schedule 'J'	1012648.00	By SASS General - Bank Interest - Grant Received from CADME - UNICEF - Rest Room Services - Grant Received from CADME - Srikakulam - CDRM - Grant Received from NABARD - CAT - Venkataramannagudem - Grant Received from COST - Migrants Food Distibution - Donations - Grant Received from ONGC - CSR - Grant Received from NABARD - SDP - AC & Refrigerator Training - Grant Received from NABARD - SDP - Computer & Hardware - Grant Received from NABARD - Honey Bee - Grant Received from NABARD - SDP - Subscription Fees - Paypal Ac Activation - Rajavommangi Directors Activation Purpose Interest From Loans - Peddapuram Rama FPO (Jaggrey Farmers - NABKISAN) - Peddapuram Rama FPO - NABKISAN - Rajavommangi Horticulture FPO - NABKISAN - Uppada Fisheries FPO - NABKISAN - Samunnathi - 5	3351.00 111000.00 270000.00 126490.00 52500.00 1450097.64 3999350.00 30375.00 11500.00 322340.00 218500.00 18400.00 5.49 35000.00 24642.00 49285.00 112261.00 154869.00 170022.00



To Transfer to Unutilized Grant		By Excess of Expenditure Over Income	
- SASS - DKA - Austria ENSURING VIOLENCE FREE LIVES FOR WOMEN SURVIVORS OF DOMESTIC VIOLENCE	100734.65	- LEDP - NABARD	12648.00
		- APSACS - TI	21010.70
		- AHVY	133.00
		- SASS General	828445.62
		- NABARD - Maathota - Programe Cost	137.00
		- NABARD - FPO	565179.30
		- NABARD - TDF - LOAN	133.00
To Excess of Income over expenditure			
- Chaid Line	242.68		
	14543026.85		14543026.85

For M.V.R. & ASSOCIATES

Chartered Accountants



Dad
(NULI SURESH)
Partner - M.No. 218831

16/2/2021



For Swarajya Abhyudaya Seva Samithi

y. padma kalyan
President



SWARAJYA ABHYUDAYA SEVA SAMITHI, SAMALKOTA
BALANCE SHEET AS ON 31-03-2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CORPUS		FIXED ASSETS	
Capital Fund	495402.00	Computers	288448.00
Unutilised Grant		(+) Addition	0.00
Opening Balance	733850.68	Furniture	132106.00
(-) Transfer from I&E A/c	565179.30	(+) Addition	0.00
(+) Transfer from I&E A/c	100734.65	Sewing Machine	10260.00
(-) Transfer from Grant Receivable a/c	0.00	Type Writers	8550.00
General Fund	1636852.53	Equipment for DIC	20500.00
Add: Transfer from I & E	242.68	AC (THOSHIBA) Office	35500.00
Less: Transfer from I & E	862507.32	Machinery (Sanitary Napkins Making Machine)	500000.00
		Current Assets	
		Stock in hand (Condoms)	538.00
		Grants Receivable	1613798.02
		(+) Transfer from I & E A/c	481439.62
		(-) Received during the year	236021.52
		(+) Grant Return to AHVY	0.00
Current Liabilities		(-) Grant Receivable written off	0.00
-NABARD Interest Reimb	40.00	(-) Transfer to Utilized Grant a/c	0.00
- APSACS Program Payables			1859216.12
Loan from Sumanthi	1290312.30	Loans & advances	
Add Current Year	0.00	Loans to Farmers (Samunnathi)	1286976.00
Less : Repayment of Loans	1266713.00	Add , Current Year	0.00
Loan from NABKISAN	4621846.50	Less Repayment of Loans from Farmers	1286976.00
Less : Repayment of Loans	2464986.00	- Loan to Farmers - NABKISAN	4378426.00
- Loan Received from NABARD - Rural Haat - Vanchangi		Less Repayment of Loans	2654077.00
- Loan Received from SS Developers			1724349.00
- Loan Received from T.Rajkumari & Sridevi	200000.00	Bank Balances	
- Loan Received from N.Sekhar	34000.00	-Andhra Bank	320959.45
		-Bank of India	76559.18
		-Central Bank of India	81476.97
		Cash on Hand	455904.00
			5514366.72
	5514366.72		5514366.72

For M.V.R. & ASSOCIATES
Chartered Accountants



(Signature)
(NULU SURESH)
Partner - M.No. 213831

16/07/2021

UDIN: 21213831AAAAEY2759



For Swarajya Abhyudaya Seva Samithi

(Signature)
President