



# MOHAN CHANDRA & ASSOCIATES

## CHARTERED ACCOUNTANTS

Presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for 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. We believe that our audit provides a reasonable basis for opinion and report as under:

1. I have obtained all the information and explanations which best of my knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of accounts have been kept by the above said institutions as far as appears for my examination of those books.
3. The receipts and payments accounts dealt with this report are in agreement with the books of accounts of the institution.
4. In our opinion and to the best of our information and according to the information and explanations given to us, the said accounts gives true and fair view:
  - i. In the case of the receipts and payments account for the year ended on 31<sup>st</sup> March, 2023.
  - ii. In the case of the income and expenditure account, of the Excess of Income over the Expenditure for the year ended on 31<sup>st</sup> March, 2023.
  - iii. In the case of Balance Sheet as on 31<sup>st</sup> March, 2023.

For MOHAN CHANDRA & ASSOCIATES

Chartered Accountants

For Mohan Chandra & Associates

FRN. 022153S

  
PARTNER

MOHAN GOUD EDIGA

Partner

MNo: 250439

UDIN: 23250439BGWUBP6044



Place: Kurnool

Date: 29-04-2023



# MOHAN CHANDRA & ASSOCIATES

## CHARTERED ACCOUNTANTS

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### AUDITORS' REPORT

TO,  
THE SOCIETY FOR RURAL AND ECO DEVELOPMENT,  
H.No.87/1024, Balaji Colony,  
Revenue ward no.87, Near C-Camp,  
Kurnool, Andhra Pradesh.

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of “**SOCIETY FOR RURAL AND ECO DEVELOPMENT**” (Regd.No. 796/1996), H.No.87/1024, Balaji Colony, Revenue ward no.87, Near C-Camp, Kurnool, Andhra Pradesh – 518002 as at 31<sup>st</sup> March 2023, the Balance sheet, income & expenditure Account and Receipts & Payment Account ended on that date.

#### **Management's Responsibility for the Financial Statements**

The Trust's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control 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.

#### **Auditors' 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 issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the 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 the internal control relevant to the Trust's preparation and fair

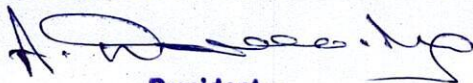
**Society For Rural and ECO Development, Kurnool**  
H.no.87/1024, Balaji Colony, Revenue ward no. 87, near C" C amp, Kurnool -518002, A.P.

**Receipts & Payments Account for the year ending 31.3.2023**

Receipts	Amount	Payments	Amount
To <b>Opening Balance :-</b>			
Cash in hand	0		
Cash at Bank	2244704		
<b>APSACS - TI for FSW, Vijayawada</b>		By APSACS - TI for FSW,Vijayawada	1956518
To Grants from APSACS , Vijayawada	2319707	By APSACS - TI for FSW,Vijayawada,(Return to SACS )	156880
		By APSACS outstanding paybles15-16	242525
<b>Selter for Urban Homeless Prog.</b>			
To Grants received from Kurnool Municipal corporation for SUH Programme, Kurnool 2021-22	83835	SUH Programme Kurnool by Expenditure during the year 2021-22	83835
To Grants received from MEPMA , Anantapur for SUH Programme, Gooty	311330		311330
To SUH Out standing grant 2021-22	140000	By SUH Programme, Gooty, Expenditure	140000
		By SUH Prog. Exp. Payble 2020-2021	42000
		By Repayment of Programme advance	
<b>Grants from NABARD Programmes</b>			
To Grant received from NABARD under CAT Programme	174875	By CAT Programme Expenditure	174875
To NABARD Exebution stall under livelihood activities	9865		9865
		By NABARD Exebution Expenditure	
To Grants from NABARD for Joint Liability Groups (JLGs)	161000	NABARD JLG Programme	161000
		By Expenditure	
To Grants from NABARD for Rural Haat at Gosanapalli Village	22500		22500
		By Rural Haat Construction Expenditure	
To Grants from NABARD for LEDP	134500	By LEDP Programme Expenditure	134500
To Grants from NABARD for MEDP	82000	By MEDP Programe Expenditure	82000
To Grants from NABARD for FPO Maintanance fund	250000	By FPO Maintanance Expenditure	250000
To Grants from NABARD for Construction of Gosanapalli Rural Haat	300000	Gosanapalli Rural Haat construction	141100
		By expenses	
To Contribution for construction of Rural haat	92000	By Bank charges ac no. 434 DCC Bank	30
To Grants received from NABARD WDF for CBP	159500		
To Grants from Sarva Siksha Abhiyan for Seasonal Hostel	100154	By Seasonal Hostel Expenditure	100154

Receipts	Amount	Payments	Amount
To Grants for CCX Horticulture survey	12701	By CCX Horticulture survey expenditure	12701
To Bank Interest Ac no0478, Union Bank	7	By Bank charges Ac No.0478 union bank	259
To Bank Interest Ac no.67987, Union Bank	197	By Bank charges Ac No.67987 union bank	197
To Miscellaneous receipts	1950	By Bank charges Ac No.3372 SBI,FCRA	649
<b>GROW fund Project under EdelGive foundation</b>			
To Grants received from EdelGive under GROW fund Project	2000000	By GROW fund Project expenditure	2945795
		By GROW fund Project fixed assets	309440
To Members contribution	118210	By Road Safety awareness Programme	45430
		Awariness on Drug De addiction	40220
		By programme	
		By Consumer Awareness Programme	25400
		Finance Literacy awareness	20360
		By programme	
		By <b>Closing Balance:-</b>	
		Cash in Hand	0
		Cash at Bank	1309474
<b>Total</b>	<b>8719036</b>	<b>Total</b>	<b>8719036</b>

For Society for Rural & ECO Development

  
President

President

For Mohan Chandra & Associates  
FRN. 022153S

  
**PARTNER**

For MOHAN CHANDRA &  
ASSOCIATES

Chartered Accountant

Membership No: 231054

UDIN: 23250439B6W0BP6044



# Society For Rural AND ECO Development, Kurnool

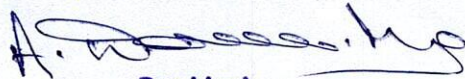
H.no.87/1024, Balaji Colony, Revenue ward no. 87, near C" C amp, Kurnool -518002, A.P.

## Income & Expenditure A/c for the year ending 31.3.2023

Expenditure	Amount	Income	Amount
<b><u>APSACS - TI for FSW, Vijayawada</u></b>			
To APSACS - TI for FSW,Vijayawada	1956518		
To APSACS - TI for FSW, Vijayawada, (Return to SACS )	156880	By Grants from APSACS , Vijayawada	2319707
To APSACS outstanding paybles15-16	242525		
<b><u>Selter for Urban Homeless Prog.</u></b>			
To SUH Programme Kurnool Expenditure 2021-22	83835	By Grants received from Kurnool Municipal corporation for SUH Programme, Kurnool 2021-22	83835
To SUH Programme Kurnool Expenditure 2022-23	1182000		
To SUH Programme, Gooty, Expenditure	549996	By SUH Programme, Gooty, Grants received from MEPA, Anantapur	311330
<b><u>Grants from NABARD Programmes</u></b>			
To CAT Programme Expenditure	174875	By Grant received from NABARD under CAT Programme	174875
To NABARD Exebution stall at Vijayawada	9865	By NABARD Exebution stall under livelihood activities	9865
To NABARD JLG Programme Expenditure	161000	By Grants from NABARD for Joint Liablity Groups (JLG)	161000
To Rural Haat Construction Expenditure	22500	By Grants from NABARD for Gosanapalli Rural Haat	22500
To LEDP Programme Expenditure	134500	By Grants from NABARD for LEDP	134500
To MEDP Programme expenditure	182000	By Grants from NABARD for MEDP	82000
To FPO Maintanance Expenditure	300000	By Grants from NABARD for FPO Maintanance fund	250000
To Gosanapalli Rural Haat construction expenses	141100	By Grants from NABARD for Construction of Gosanapalli Rural Haat	300000
To Bank charges ac no. 434 DCC Bank	30	By Gosanapalli Gramapanchayat Contribution for construction of Rural haat	92000
To Seasonal Hostel Expenditure	100154	By Grants from WDF NABARD for Watershed for CBP	159500
To CCX Horticulture survey expenditure	12701		
To Bank charges Ac No.0478 union bank	259	By Grants from Sarva Siksha Abhiyan for Seasonal Hostel	100154
To Bank charges AcNo.7987 union bank	197	By CCX Horticulture survey	12701
To Bank charges Ac No.3372 SBI,FCRA	649		
		By Bank Interest Ac no0478, Union Bank	7
		By Bank Interest Ac no.67987, Union Bank	197
		By Miscellaneous receipts	1950
<b><u>GROW fund Project under EdelGive</u></b>			
To Grants received from EdelGive Exp.	2945795	By Grants received from EdelGive under GROW fund Project	1255885

Expenditure	Amount	Income	Amount
To Road Safety awareness Programme	45430	By Members contribution	118210
To Awareness on Drug De addiction programme	40220	By Un-Utilized grant - GROW Project	2000000
To Consumer Awareness Programme	25400	<b>Grants Receivables</b>	
To Finance Literacy awareness programme	20360	By SUH Programme Gooty	238666
		By SUH Programme Kurnool	1182000
To Depreciation	152486	By MEDP, Nandyal	100000
		By Veldurthy FPO NGO fund	50000
Excess of income over expenditure	519607		
<b>Total</b>	<b>9160883</b>	<b>Total</b>	<b>9160883</b>

For Society for Rural & ECO Development



**President**

President

For Mohan Chandra & Associates  
FRN. 022153S

  
**PARTNER**

For MOHAN CHANDRA & ASSOCIATES  
Chartered Accountant  
Membership No: 231054

UDIN: 23250439BGWUBP6044



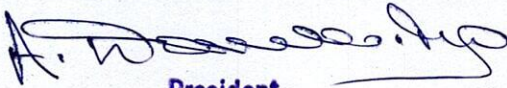
# Society For Rural AND ECO Development(SRED), Kurnool,A.P

H.no.87/1024, Balaji Colony, Revenue ward no. 87, near C" C amp, Kurnool -518002, A.P.

## Balance Sheet as on 31st march 2023

Liabilities	Amount	Amount	Assets	Amount
Captial Fund		1117494	Fixed Assets:- as per scheduled	552135
Opening Balance	597886		Receivabule Grants :	
Less: Excess of income over expenditure	519607		Mobile Veterinary Clinic (MVC), Vijayawada	3800000
Un-Utilized grant - GROW Project		744115	Capacity Building Center (CBC) Programme	2683486
<b>Out standing Payabule Amount</b>			Live stock Resource Center (LRC) Programme	186645
Urban Homeless Shelter Gooty		238666	AP Biodiversity board	100000
Mobile Veterinary Clinic (MVC), Vijayawada		3800000	Urban Homeless Shelter Gooty	421998
Capacity Building Center (CBC) Programme		2683486	TDS receivable	545115
Live stock Resource Center (LRC) Programme		186645	SUH Programme Kurnool	1182000
AP Biodiversity board		100000	MEDP, Nandyal	100000
Loans and advances		728447	Veldurthy FPO	50000
Urban Homeless Shelter Kurnool		1182000	<b>Closing Balance:-</b>	
MEDP , Nandval		100000	Cash in Hand	0
Veldurthy FPO		50000	Cash at Bank	1309474
<b>Total</b>		<b>10930853</b>	<b>Total</b>	<b>10930853</b>

For Society for Rural & ECO Development



**President**

President

For Mohan Chandra & Associates  
FRN. 022153S

**PARTNER**

For MOHAN CHANDRA & ASSOCIATES

Chartered Accountant

Membership No: 231054

UDIN: 23250439B6WUBP6044



**Society For Rural AND ECO Development(SRED), Kurnool,A.P**  
**H.no.87/1024, Balaji Colony, Revenue ward no. 87, near C" C amp, Kurnool -518002, A.P.**

**Schedule of Depreciation as on 31.03.2023**

Particulars	Opening Balance as on 31.03.2022	Additions	Total	Depreciation			Total Depreciation	Closing Balance W.D.V as on
				Rate of Depreciation	> 180 days	< 180 days		
Furniture	53144.10		53144.10	10%	0.00	5314.41	5314.41	47829.69
Library Books	1385.28		1385.28	40%	0.00	554.11	554.11	831.17
Computers 3+1	42192.00	55000.00	97192.00	40%	0.00	38876.80	38876.80	58315.20
Note pad	6196.68		6196.68	40%	0.00	2478.67	2478.67	3718.01
TV LCD	3941.64		3941.64	40%	0.00	1576.66	1576.66	2364.98
Clinic Equipement	9203.21		9203.21	15%	0.00	1380.48	1380.48	7822.72
Invertor	3718.14		3718.14	40%	0.00	1487.26	1487.26	2230.88
Four Weelers	275400.00		275400.00	15%	0.00	41310.00	41310.00	234090.00
Laptop	0.00	68000.00	68000.00	40%	0.00	27200.00	27200.00	40800.00
Epson Multimedia Projector, HDMI Cable , powercard and screen		46200.00	46200.00	40%	9240.00	0.00	9240.00	36960.00
Tables - 4nos		15000.00	15000.00	10%	750.00	0.00	750.00	14250.00
Raks 2nos		5000.00	5000.00	10%	250.00	0.00	250.00	4750.00
Revolving chairs		4200.00	4200.00	10%	210.00	0.00	210.00	3990.00
Almara 1nos		9000.00	9000.00	10%	450.00	0.00	450.00	8550.00
Exide Battery and Inverter		30000.00	30000.00	40%	6000.00	0.00	6000.00	24000.00
Scanner HP Scan jet		30000.00	30000.00	40%	6000.00	0.00	6000.00	24000.00
Camara		36990.00	36990.00	40%	7398.00	0.00	7398.00	29592.00
HDD seagare 5tb External Hardisk		10050.00	10050.00	40%	2010.00	0.00	2010.00	8040.00
<b>Total</b>	<b>395181.05</b>	<b>309440.00</b>	<b>704621.05</b>		<b>32308.00</b>	<b>120178.39</b>	<b>152486.39</b>	<b>552134.66</b>

For Mohan Chandra & Associates  
FRN. 022153S

*(Signature)*  
**PARTNER**

For MOHAN CHANDRA & ASSOCIA  
Chartered Accountant  
Membership No: 231054  
UDIN: 23250439B6WUBP6044



President

*(Signature)*