



V.K. MADHAVA RAO & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To

The Members of Governing Body of
Dharmavaram Boys Town Society,
Kothapeta, Dharmavaram,
Anantahapuramu(Dt).

I. Opinion :

We have audited the attached Financial Statements(of FCRA Related Transactions only)ofDharmavaram Boys Town Society (The Society),Kothapeta, DharmavaramAnanthapuramu (Dt.),which comprise the Balance Sheet as at 31st March 2021 and also the statement of Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date and notes to the financial statements, including a summary of Significant Accounting Policies, in order to certify the transactions and balances of foreign contributions received by the society, maintenance of records relating to foreign contributions and utilisation and necessary approval in accordance with Foreign Contribution (Regulation) Act,2010 ("the Act") read with Foreign Contribution (Regulation) Rules,2011 ("the Rules") and to certify the annual return in Form FC-4 as per Rule 17 of the Rules.

In our opinion, the accompanying financial Statements (of FCRA Related Transactions) give a true and fair view of the financial position of the Society as at 31st March,2021 and of its excess of Expenditure over Income for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India.(ICAI).

II. Basis for Opinion :

We had conducted the audit in accordance with auditing Standards on Auditing (SAs) issued by ICAI. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements Section of our





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report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI that are relevant to our audit and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

III. Responsibilities of Management and Those Charged with Governance for the Financial Statements:

Management of the Society is responsible for preparation of these financial statements and Form FC-4 (the Form). This responsibility also includes design, implementation and maintenance of adequate internal financial controls relevant to the preparation and presentation of the Form, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances and are free from material misstatement, whether due to fraud or error.

The Management of the Society is also responsible for compliances of the provisions of the Foreign Contributions (Regulations) Act, 2010 and rules, notifications/orders issued there under from time to time.

IV. Auditor's Responsibilities:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Our audit of these financial statements was conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements and the Guidance Note on Reports or certificates for special purposes, issued by the Institute of Chartered Accountants of India ("ICAI"). Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material





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misstatement. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality control for Firms that perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements issued by ICAI.

We have examined the books of account and other relevant records and documents maintained by the Society as apart of our audit as at and for the year ended March, 31, 2021 for the purpose of providing reasonable assurance on the particulars mentioned in the certificate in the annual return in Form FC-4 as per Rule 17 of the Rules.

V. Restrictions on Use of Certificate in the Annual return in Form FC-4:

The certificate is issued solely in the context of the Society's obligation to submit form FC-4 as per Rule 17 of the Rules to the ministry of Home Affairs, New Delhi.

For and on behalf of
M/s. **V.K. Madhava Rao & Co.,**
Chartered Accountants,
Firm Registration No: 001908S

(V.M. SUDHAKAR)

Proprietor

(Membership No: 202151)

UDIN : 21202151AAAABL4824



Place : **Secunderabad**

Date : **22-12-2021**

DHARMAVARAM BOYS TOWN SOCIETY :: DHARMAVARAM - FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1st APRIL 2020 to 31st MARCH 2021, UNDER FCRA 2010, as amended 2020

RECEIPTS	ANNEXURE Nos	AMOUNT ₹		PAYMENTS	ANNEXURE Nos	AMOUNT ₹	
Opening Balance :				Education Program Expenditure :			
Cash	I - A	2,141.64		Program Expenditure	VI	15,73,363.00	
Bank		88,617.25	90,758.89	Administrative Expenses		5,41,685.64	21,15,048.64
Area office / Subsidiary Account	I - B	1,58,845.00	1,58,845.00	TOTAL EXPENDITURE : ₹			21,15,048.64
Grants :				Advances :			
Foreign Grants	II	1,26,474.00	1,26,474.00	Advances -TDS Payment to IT Dept.	IV	13,411.00	13,411.00
Other Receipts / Income :				Investments :			
Interest -Designated Bank	III	15,153.00		Bank Investments	VII	2,50,000.00	2,50,000.00
Interest -Areas & Investments		2,88,105.00	3,03,258.00	Other Deposits :			
Advances :				Electricity Deposit	VIII	1,200.00	1,200.00
Advances -TDS Payment to IT Dept.	IV	46,213.00	46,213.00	Closing Balances :			
Realisation of Bank Investments :				Cash	I - A	5,041.00	
Bank Investments	V	19,17,267.00	19,17,267.00	Bank		2,25,935.25	2,30,976.25
				Area Office / Subsidiary Account	I - B	32,180.00	32,180.00
TOTAL : ₹.			26,42,815.89	TOTAL : ₹.			26,42,815.89

Ref FC-4/

Significant accounting Policies and Notes on Accounts	XIV
The Schedules referred to above form an integral part of the Financial Statements	

As per our report of even date attached
for M/S V K MADHAVA RAO & Co
Chartered Accountants
ICAI Firm Registration No : 001908S



Sudhakar
V M Sudhakar
Proprietor

Membership No : 202151
UDIN : 21202151AAAABL4824

DHARMAVARAM BOYS TOWN SOCIETY :: DHARMAVARAM - FOREIGN CONTRIBUTION ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1st APRIL 2020 to 31st MARCH 2021. UNDER FCRA 2010, as amended 2020

EXPENDITURE / UTILISATION	ANNEXURE Nos	AMOUNT ₹		INCOME	ANNEXURE Nos	AMOUNT ₹	
Expenditure :				Grants :			
Program Expenditure	VI	15,73,363.00		Foreign Grants	II	1,26,474.00	1,26,474.00
Administrative Expenses		5,41,685.64	21,15,048.64				
				Other Receipts / Income :			
Depreciation :				Interest -Designated Bank	III	15,153.00	
Buildings	IX	2,41,465.00		Interest -Areas & Investments		2,88,105.00	3,03,258.00
Computer & Peripheral		12,236.00					
Furnitures & Fixtures		10,681.00					
Electrical & Electronic Equipment		35,414.00					
Vehicles		17.00					
Other Equipment		3,697.00	3,03,510.00				
				Excess of Expenditure over Income Transferred to Fund A/c :Annexure-X	X	19,88,826.64	19,88,826.64
TOTAL : ₹			24,18,558.64	TOTAL : ₹			24,18,558.64

Significant accounting Policies and Notes on Accounts	XIV
The Schedules referred to above form an integral part of the Financial Statements	

As per our report of even date attached
for M/S V K MADHAVA RAO & Co
Chartered Accountants
ICAI Firm Registration No : 001908S



(Signature)
V M Sudhakar
Proprietor

Membership No : 202151
UDIN : 21202151AAAABL4824

DHARMAVARAM BOYS TOWN SOCIETY :: DHARMAVARAM - FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31.03.2021 UNDER FCRA 2010, as amended 2020

LIABILITIES	ANNEXURE Nos.	AMOUNT ₹		ASSETS	ANNEXURE Nos.	AMOUNT ₹	
FUND ACCOUNT :				Closing Balances :			
Capital Fund Account	X	26,64,604.00	26,64,604.00	Cash	I - A	5,041.00	
<u>Unutilised / General Fund Account</u>				Bank		2,25,935.25	2,30,976.25
General Fund :		17,02,764.25					
Corpus Fund [Dharmavaram Boys Town Society Maintenance] :		15,52,629.00	32,55,393.25	Area Office / Subsidiary Account	I - B	32,180.00	32,180.00
				INVESTMENTS / DEPOSITS :			
				Fixed Deposits	XII	28,85,362.00	
				Other Deposits		61,790.00	29,47,152.00
				CURRENT ASSETS :			
				Advances - Receivable :			
				Advance Tax - TDS	XIII	45,085.00	45,085.00
				Total Unutilised Foreign Contribution : ₹			32,55,393.25
				FIXED ASSETS :			
				Fixed Assets	XI	26,64,604.00	26,64,604.00
TOTAL : ₹.			59,19,997.25	TOTAL : ₹.			59,19,997.25

Ref FC-4

Significant accounting Policies and Notes on Accounts	XIV
The Schedules referred to above form an integral part of the Financial Statements	

As per our report of even date attached
for M/S V K MADHAVA RAO & Co
Chartered Accountants
ICAI Firm Registration No : 0019085



(Signature)
V M Sudhakar
Proprietor
Membership No : 202151
UDIN : 21202151AAAABL4824