



K P G & CO

CHARTERED ACCOUNTANTS

To,

The Chief Functionary of the Organization,

Name of the Organization: **Bheemabhai Mahila Mandali**

Address: Tallarevu, East Godavari District, Andhra Pradesh, India,

Sub: **Management Letter for the period: 01/04/2023 to 31/03/2024**

Respected Madam/sir

As part of our statutory audit of **BHEEMABHAI MAHILA MANDALI**, Bread for the World (BFTW), Women's World Day of Prayer (WWDP) project and local contributions for the year ended **31/03/2024**, we evaluated the systems of internal controls to the extent we considered necessary under generally accepted auditing standards. This is done to establish a basis for reliance on systems and determining the nature, timing and extent of other auditing procedures necessary to express an opinion on the financial statements. This study was conducted to determine whether the system of internal controls is adequate and commensurate with the size of the organization and its activities.

Our audit identified areas where financial management and internal controls could be strengthened. The attached memorandum of observations and recommendations is enclosed for your information and consideration.

We would be pleased to discuss this document or to respond to any questions at your convenience.

Sincerely,

Place : Kakinada.

Date: 28/09/2024

For K.P.G. & Co
Chartered Accountants

P. Mallikharjuna Sastry
(P. Mallikharjuna Sastry)
Partner M. no. 215023
Firm Reg No. 012136S

VDIN 242150238KE0BR3612



K P G & CO

CHARTERED ACCOUNTANTS

| General areas covered during the Audit Process | Weakness identified | Risk associated with that weakness | Possible consequences | Recommendation | Outcomes of implementing the recommendation | Managements' response |
|-------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------|-----------------------|----------------|---------------------------------------------|-----------------------|
| 1. Accounting Policies Fixed Assets, Investments, Cash & Bank Management, Inventory, Any other. | --- | --- | --- | --- | --- | --- |
| 2. Accounting Record & Systems Books maintained, manuals | --- | --- | --- | --- | --- | --- |
| 3. Internal Controls Authority for approvals, Measures taken to ensure safety of cash, cheque books and other valuables | --- | --- | --- | --- | --- | --- |
| 4. Notional expenditure and Cost Allocation. | ---- | --- | --- | --- | ---- | --- |
| 5. Restricted fund, Unrestricted fund, Capital Fund etc | --- | --- | --- | --- | --- | ---- |
| 6. Legal Compliances & registration under Income Tax, FCRA and any other applicable. | ---- | --- | --- | --- | --- | ---- |
| 7. Budgetary Control Budget monitoring system, variance analysis, annual/half yearly/ quarterly operational budgets. | ---- | --- | --- | ---- | --- | ---- |
| 8. Own means of contribution Cash and Non cash reporting to donor | --- | --- | --- | --- | --- | --- |
| 9. Documentation and processing of program expenses | ---- | --- | --- | --- | --- | --- |
| 10. Assets Acquisition, Insurance, Sale and Depreciation | --- | --- | --- | --- | --- | --- |
| 11. Investments Compliance with regulations and donor requirement | --- | --- | --- | --- | --- | --- |
| 12. Contingent liabilities case/legal dispute | --- | --- | --- | ---- | --- | --- |
| 13. ANY OTHER ISSUES | --- | --- | --- | ---- | --- | --- |



VDIN 242150238KEOBR3612

D NO: 8-5-5, BESIDES UNION BANK OF INDIA, GANDHINAGAR, KAKINADA - 533004.

E-mail: kpgkakinada@gmail.com

BHEEMABHAI MAHILA MANDALI

Regd.No.954/1995,Madhavarayunipet, Tallarevu, E.G,Dt, A.P, INDIA
F.C Funds and Non F.C funds
F.C Funds (BftW)

RECEIPT AND PAYMENTS ACCOUNT FROM 01-04-2023 TO 31-3-2024

| S.No | RECEIPTS | s. Ps. | Rs. Ps. | S.No | PAYMENTS | Rs. Ps. | Rs. Ps. |
|------|-------------------------------------------------------------------|--------|-----------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| 1 | Cash Balance as on 01-04-2023 in Cash | | 3,007 | 1 | Project activities | | 16,29,407 |
| | Cash in hand(F.C) AC no 057410011007466 | 733 | | 1.1 | Activity under objective -1: PLHAS have improved access to their Rights and Entitlement in 75 project villages | 7,51,438 | |
| | Cash in hand WWDP AC NO.057410100156953 | 2,191 | | 1.2 | Activity under objective -2: women, girls and boys in 75 project villages address actively violence against women and girls. | 3,40,268 | |
| | Cash in hand local SBI Gollapalem 11577332686 | 83 | | 1.3 | General Program Costs | 5,37,701 | |
| | SBI New Delhi Ac.No 40168408001 | | | | | | |
| | | | | 2 | Personnel | | 26,58,689 |
| 2 | Balance as on 01-04-2022 at Bank | | | 2.1 | Programe Personnel | | |
| | Cash at Bank, A/c No 057410011007466 Andhra Bank, Tallarevu,(F.C) | ##### | 1,78,733 | 2.1.1 to 2.1.6 | 2.1.1 Documentation 2.1.2 Health 2.1.3 Women coordinator 2.1.4 Mandal level implementers -3 2.1.5 Community organizers -6 | 18,10,555 | |
| | Cash at Bank, A/c No 057410100156953 Andhra Bank, Tallarevu,(F.C) | 34.48 | | 2.2.1 to 2.2.2 | 2.2.1 Project Director 2.2.2 Accountant 2.2.3 Office Assistant & Driver | 8,48,134 | |
| | Cash at Bank, A/c No 11577332686 Sbi Gollapalem | 390.66 | | | | | |
| | SBI New Delhi Ac.No 40168408001 | 10,429 | | 3 | Administration | | 4,70,307 |
| 3 | BftW Support Project No N-IND-2021-5135 | | 52,22,919 | 3.1 | Office rent for 2 field offices and office related expenditure, hospitality, communication, postage, stationary, maintenance of computers, electricity and bank charges | 3,31,107 | |
| 4 | Bank Interest | | 22,374 | 3.2 | Maintenance & Insurance of vehicles | 52,100 | |
| | | | | 3.3 | Auditing fee and service charge | 87,100 | |
| | | | | 5 | Construction work | | 64,849 |
| | | | | 6 | External Evaluation expences | | 5,89,223 |
| | | | | | | | |
| | | | 54,27,033 | | | | 54,12,475 |

BHEEMABHAI MAHILA MANDALI

Regd.No.954/1995,Madhavarayunipeta, Tallarevu, E.G.Dt, A.P, INDIA
F.C and Non F.C funds
F.C funds (WWDP)

RECEIPT AND PAYMENTS ACCOUNT FROM 01-04-2023 TO 31-3-2024

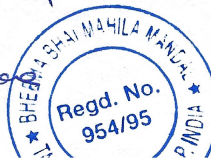
| S.No | RECEIPTS | Rs. Ps. | Rs. Ps. | S.No | PAYMENTS | Rs. Ps. | Rs. Ps. |
|------|--------------------------------------------------------------------|---------|-----------|------|-----------------------------------------------------|---------|-----------|
| | WWDP project No.N-IND-2015-6153 | | 54,27,033 | | WWDP project No.N-IND-2015-6153 | | 54,12,475 |
| 1 | WWDP Support project No.N-IND-2015-6153 WWDP AC NO.057410100156953 | | 30,52,000 | 1.1 | Staff salaries | | 6,08,300 |
| 2 | Bank Interest | | 4,563 | 1.2 | Social security ,benifites and Graduty | | 1,44,867 |
| | | | | 1.3 | Staff Field travel and Out Station travel | | 1,22,515 |
| | | | | 1.4 | Staff Capacity building and External Staff training | | 15,924 |

For K.P.G. & Co
Chartered Accountants

P. Mall Sastry
(P. Mallikharjuna Sastry)
Partner M. no. 215023
Firm Reg No. 0121365

UDIN 242150238KE0BR3612

Nandavardhan



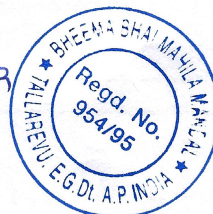
| | | | | | | |
|---|------------------------------------------------------------------|-----------------------|-------------------|-----------------------------------------------------------------------------------------------------------|-----------|-----------------------|
| | | | 2 | Project/Programme Activities | | 9,03,187 |
| | | | 2.1.1 to 2.1.7 | Activity-1 | | 3,66,117 |
| | | | 2.2.1 to 2.2.6 | Activity -2 | | 1,32,670 |
| | | | 2.3.1 to 2.3.3 | Activity -3 | | 1,49,000 |
| | | | 2.4.1 to 2.4.4 | Activity -4 | | 2,55,400 |
| | | | 4.1.1 to 4.1.7 | Management,administration and overhead costs | | 1,42,172 |
| | | | 4.2 | Bank charges | | 1,694 |
| | | | 4.3 | Audit fee | | 12,000 |
| | | | | Loans Repaid | | 1,16,128 |
| | | | | | | |
| | FC funding SBI New Delhi A/no40168408001 Receipts | | | SBI New Delhi A/no40168408001 Payments | | |
| | BftW support | 4,43,048 | | | | |
| | WWDP support | 6,23,033 | | BftW bank Charges | | 8,173 |
| | Bank Interest | 8,984 | | WWDP bank charges | | 5,113 |
| | | | | SBI | | |
| | NON FC Funds BFTW and WWDP RECEIPTS | | | NON FC Funds BFTW PAYMENTS | | |
| 1 | Public donations SBI Gollapalem A.No 11577332686 | 6,79,533 | 1.1 | Activity -1 | | 1,72,077 |
| 2 | Bank Interest | 267 | 1.2 | Activity -2 | | 2,46,155 |
| 3 | Members Subscription | 768 | 5 | Construction work | | 34,000 |
| | | | | | | |
| | | | | WWDP PAYMENTS | | |
| | | | 1.4.1 | Staff meetings | | 4,060 |
| | | | 2.1 | Activity-1 | | 22,627 |
| | | | 2.2 | Activity-2 | | 21,920 |
| | | | 2.3 | Activity-3 | | 31,077 |
| | | | 2.4 | Activity-4 | | 1,21,584 |
| | | | | Bank charges | | 447 |
| | | | | Balance at Bank in 31.3.2024 | | 20,68,532 |
| | | | | Cash at Bank A/c No 7466 Union Bank of India, Projece No N-IND- 2021-5135 A/c No 057410011007466 | 1,206 | |
| | | | | Cash at Bank A/c No 6953 Union Bank of India, Projece No -6153 Ac No 057410100156953 | 9,91,975 | |
| | | | | SBI Gollapalem A.No non FC bank 11577332686 | 3,143 | |
| | | | | SBI New Delhi Ac.No 40168408001 | 10,72,208 | |
| | | | | | | |
| | | | | Cash in hand FC & Non FC | | 24,203 |
| | | | | Cash in hand project no; N-IND- N- IND-2021-5135 A.No 7466 | 224 | |
| | | | | Cash on hand WWDP project No: 6329 | 26 | |
| | | | | SBI Gollapalem Cash in hand | 23,953 | |
| | | | | | | |
| | | 1,02,39,228.99 | | | | 1,02,39,228.99 |

For K.P.G. & Co
Chartered Accountants

P. Mall Sastry
(P. Mallikharjuna Sastry)
Partner M. no. 215023
Firm Reg No. 0121365

UDIN 242150238 KE0BRG612

V. Nandivarthy



BHEEMABHAI MAHILA MANDALI

Regd : 954/1995, Madhavarayunipeta, Thallarevu Egd, AP-533461

F.C Funds and Non F.C Funds

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01-04-2023 TO 31-03-2024

| EXPENDITURE | Rs. | INCOME | Rs. |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------------------------------------------|-------------|
| Project-1(BFTW) | | F.C Funds | |
| Activity under objective -1: PLHAS have improved access to their Rights and Entitlement in 75 project villages | 7,51,438 | BftW Support Project No N-IND-2021-5135 | 52,22,919 |
| Activity under objective -2: women, girls and boys in 75 project villages address actively violence against women and girls. | 3,40,268 | Bank Interest | 22,374 |
| General Program Costs | 5,71,201 | WWDP Support project No.N-IND-2015-6153 WWDP AC NO.057410100156953 | 30,52,000 |
| 2.1.1Documentation 2.1.2 Health 2.1.3 Women coordinator 2.1.4 M.andal level implementers -3 2.1.5 Community organizers -6 | 21,89,938 | Bank Interest | 4,563 |
| 2.2.1 Project Director 2.22 Accountant 2.2.3 Office Assistant & Driver | 9,78,895 | Bank Interest SBI New Delhi Ac no 40168408001 | 8,984 |
| Office rent for 2 field offices and office related expenditure, hospitality, communication, postage, stationary, maintenance of computers, electricity and bank charges | 3,65,721 | Bank SBI New Delhi Ac no 40168408001 | 10,66,081 |
| Maintenance & Insurance of vehicles | 62,827 | | |
| Auditing fee and service charge | 1,32,100 | | |
| Extranal evaluation expences | 5,89,223 | | |
| Depreciation | 2,36,701 | | |
| Project-2(WWDP) | | | |
| Staff salaries | 6,08,300 | | |
| Social security ,benifites and Graduty | 1,44,867 | | |
| Staff Field travel and Out Station travel | 1,36,515 | | |
| Staff Capacity building and External Staff training | 18,424 | | |
| Activity-1 | 3,92,917 | | |
| Activity -2 | 1,41,870 | | |
| Activity -3 | 1,49,000 | | |
| Activity -4 | 2,59,400 | | |
| Management,administration and overhead costs | 1,52,672 | | |
| Bank charges | 1,694 | | |
| BftW bank Charges | 8,173 | | |
| WWDP bank charges | 5,113 | | |
| Audit fee | 12,000 | | |
| Depreciation | 4,172 | | |
| Non F.C Funds | | Non F.C Funds | |
| Project-1(BFTW) | | Project-1(BFTW) | |
| Activity -1 | 1,72,077 | Public donations SBI Gollapalem A.No 11577332686 | 6,79,533 |
| Activity -2 | 2,46,155 | Bank interest | 450 |
| Project-2 (WWDP) | | | |
| Staff meetings | 4,060 | | |
| Activity-1 | 22,627 | | |
| Activity-2 | 21,920 | | |
| Activity-3 | 31,077 | | |
| Activity-4 | 1,21,584 | | |
| Bank charges | 447 | | |
| Depreciation | 86,275 | | |
| Exceses of Income over Expenditure | 10,97,254 | | |
| | 1,00,56,904 | | 1,00,56,904 |

For K.P.C. & Co
Chartered Accountants

P. Mallu Sastry
(P, Mallikharjuna Sastry)
Partner M. no. 215023
Firm Reg No. 0121365

N. Naidu



BHEEMABHAI MAHILA MANDALI

Regd : 954/1995, Madhavarayunipeta, Thallarevu Egdt, AP-533461

F.C Funds and NON F.C. Funds

BALANCE SHEET AS ON 31-03-2024

| LIABILITIES | Rs. | Rs. | ASSETS | Rs. | Rs. |
|-----------------------------------------------------------|------------------|------------------|------------------------|------------------|------------------|
| F.C.FUNDS | | | F.C.FUNDS | | |
| Capital Funds | | 150 | Fixted Assets | | 30,44,655 |
| Reserves & Surplus: | | 40,72,397 | Currents Assets | | 20,65,415 |
| Balance as on 31.03.2023 | 29,48,905 | | Cash in hand | 26 | |
| Add: Excess of Income over expenditure for the FY 2023-24 | <u>11,23,492</u> | | Cash at Bank | <u>20,65,389</u> | |
| Grants | | 4,43,716 | | | |
| Unsecured loans | | 5,707 | | | |
| Provisions | | 7,00,986 | | | |
| NON F.C.FUNDS | | | NON F.C.FUNDS | | |
| Capital Funds | | 62,462 | Fixted Assets | | 6,89,368 |
| Reserves & Surplus: | | 34,040 | Currents Assets | | 27,320 |
| Balance as on 31.03.2023 | 60,278 | | Cash in hand | 24,177 | |
| Add: Excess of Income over expenditure for the FY 2023-24 | <u>-26,238</u> | | Cash at Bank | <u>3,143</u> | |
| Members Subscriptions | | 1,63,430 | Accrued Interest | | 183 |
| Grants | | 3,20,250 | | | |
| Unsecured loans | | 23,803 | | | |
| | | 58,26,941 | | | 58,26,941 |

For K.P.G. & Co

Chartered Accountants

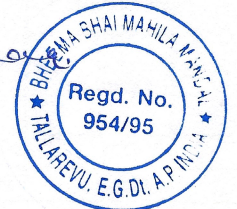
P. Mallu Sankar

(P. Mallikharjuna Sastry)

Partner M. no. 215023

Firm Reg No. 0121365

UDIN: 24215023BKEOBR3612

N. Nandivartha

BHEEMABHAI MAHILA MANDALI

Regd : 954/1995, Madhavarayunipeta, Thallarevu Egdt, AP-533461

F.C Funds and Non F.C Funds

F.C Funds (BFTWP) 31-3-2024

| S No | Name of the asset | W.D.V As on 31-Mar-2023 | Additions during the year | | Deduction During the Year | Total As on 31-Mar-24 | Rate % | Depreciation | W.D.V As on 31-Mar-2024 |
|--------------|---------------------------------------------------------------------------|-------------------------|---------------------------|----------------------|---------------------------|-----------------------|--------|---------------|-------------------------|
| | | | More Than Six Months | Less Than Six Months | | | | Amount | |
| 1 | Building Union office and Training Center and BMM office Balance 1.4.2005 | 759833 | 58,349 | 6500 | 0 | 824682 | 10% | 82143 | 742539 |
| 2 | Furnitre (Equipment Chairs and Tables,fans) | 42190 | 0 | 0 | 0 | 42190 | 10% | 4219 | 37971 |
| 3 | Furniture (office chairs and tables) | 57538 | 0 | 0 | 0 | 57538 | 10% | 5754 | 51784 |
| 4 | Air Conditioners | 87853 | 0 | 0 | 0 | 87853 | 15% | 13178 | 74675 |
| 5 | Inverter, (Un interrupted UPS supply) Inverto | 34598 | 0 | 0 | 0 | 34598 | 15% | 5190 | 29408 |
| 6 | LCD Projector with Screen | 20880 | 0 | 0 | 0 | 20880 | 15% | 3132 | 17748 |
| 7 | Two Wheeler Vehicles for Office and Field | 202138 | 0 | 0 | 0 | 202138 | 15% | 30321 | 171817 |
| 8 | Still Cameras | 10361 | 0 | 0 | 0 | 10361 | 15% | 1554 | 8807 |
| 9 | Four Wheeler Diesel Car | 265701 | 0 | 0 | 0 | 265701 | 15% | 39855 | 225846 |
| 10 | Printers | 61534 | 0 | 0 | 0 | 61534 | 15% | 9230 | 52304 |
| 11 | 2 two wheelars | 57682 | 0 | 0 | 0 | 57682 | 15% | 8652 | 49030 |
| 12 | Still Cameras | 49198 | 0 | 0 | 0 | 49198 | 15% | 7380 | 41818 |
| 13 | Tally Packege Grant | 2268 | 0 | 0 | 0 | 2268 | 40% | 907 | 1361 |
| 14 | Portable Speakers | 16770 | 0 | 0 | 0 | 16770 | 15% | 2516 | 14254 |
| 15 | 4 Computers | 56674 | 0 | 0 | 0 | 56674 | 40% | 22670 | 34004 |
| 16 | Office Building Construction | 1469302 | 0 | 0 | 0 | 1469302 | 0% | 0 | 1469302 |
| Total | | 3194520 | 58349 | 6500 | 0 | 3259369 | | 236701 | 3022668 |

F.C Funds (WWDP)

| S No | Name of the asset | W.D.V As on 31-Mar-2023 | Additions during the year | | Deduction During the Year | Total As on 31-Mar-24 | Rate % | Depreciation | W.D.V As on 31-Mar-2024 |
|--------------|----------------------|-------------------------|---------------------------|----------------------|---------------------------|-----------------------|--------|--------------|-------------------------|
| | | | More Than Six Months | Less Than Six Months | | | | Amount | |
| 1 | Laptop | 5184 | 0 | 0 | 0 | 5184 | 40% | 2074 | 3110 |
| 2 | Furniture & fixtures | 20975 | 0 | 0 | 0 | 20975 | 10% | 2098 | 18877 |
| Total | | 26159 | 0 | 0 | 0 | 26159 | | 4172 | 21987 |

NON F.C Funds

| S No | Name of the asset | W.D.V As on 31-Mar-2023 | Additions during the year | | Deduction During the Year | Total As on 31-Mar-24 | Rate % | Depreciation | W.D.V As on 31-Mar-2024 |
|--------------|---------------------|-------------------------|---------------------------|----------------------|---------------------------|-----------------------|--------|--------------|-------------------------|
| | | | More Than Six Months | Less Than Six Months | | | | Amount | |
| 1 | BBM office | 460343 | 0 | 34000 | 0 | 494343 | 10% | 47734 | 446609 |
| 2 | HP LAPTOP | 11880 | 0 | 0 | 0 | 11880 | 40% | 4752 | 7128 |
| 3 | Four Wheeler | 182702 | 0 | 0 | 0 | 182702 | 15% | 27405 | 155297 |
| 4 | Land | 30000 | 0 | 0 | 0 | 30000 | 0% | 0 | 30000 |
| 5 | Two Wheeler Vehicle | 9291 | 0 | 0 | 0 | 9291 | 15% | 1394 | 7897 |
| 6 | Library Books | 14162 | 0 | 0 | 0 | 14162 | 0% | 0 | 14162 |
| 7 | Two Wheeler Vehicle | 23490 | 0 | 0 | 0 | 23490 | 15% | 3524 | 19966 |
| 8 | Printer | 9775 | 0.00 | 0 | 0 | 9775 | 15% | 1466 | 8309 |
| Total | | 741643 | 0 | 34000 | 0 | 775643 | | 86275 | 689368 |

