



SAMPATH & RAMESH

CHARTERED ACCOUNTANTS

(Regd. No. (FRN) 005947S)

INDEPENDENT AUDITOR'S REPORT

To
The Members
SaciWATERs
SECUNDERABAD.

Report on the Financial Statements:

We have audited accompanying **CONSOLIDATED** financial statements of **SaciWATERs** (South Asia Consortium for Inter Disciplinary Water Resources Studies) ("the Society") Plot No. 164, 1st Floor, Road No. 06, Vayupuri, Secunderabad - 500 094 Telangana India, which comprise Balance Sheet as at **31st March 2022** and annexed Income & Expenditure Account and Receipts & Payments Account for the year ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements in accordance with the Andhra Pradesh Societies Act, and accounting principles generally accepted in India. 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.

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** issued by the **Institute of Chartered Accountants of 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 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 control relevant to the Society preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



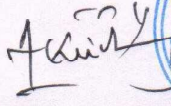

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 Societies Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March 2022;
- (b) in the case of the Income & Expenditure Account of the excess of expenditure over income for the year ended on that date.
- (c) In the case of Receipts & Payments Account, of the cash Flows for the period ended on that date.

For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)

(CA.KRISHNA REDDY.A)
Partner M. No: 204755
UDIN: 22204755ARVJOS2947

Place: Hyderabad.

Date: 26/07/2022

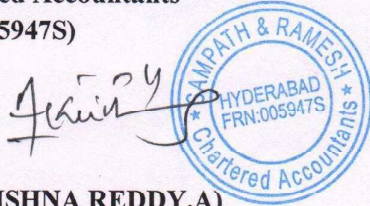
**SaciWATERS,
Plot No. 164, 1st Floor, Road No. 06,
Vayupuri, Secunderabad - 500 094 Telangana,**

01-04-2021 To 31-03-2022

NOTES ON ACCOUNTS

- a) The Society is registered with Income Tax Department as Charitable Institution under 12 A of Income Tax Act vide No.: HQRS.I/86/12A/DIT(E) Dated 23.06.2003. conditions/required for exemption of Income, is being complied consequently income of the society is exempt from tax.
- b) Expenditure incidental to regulation or organizational activities and formulation of governance policies to the extent related to the project incurred but not specifically provided either component wise or disbursement category wise in the approved budget have been considered based on the approval.

**For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)**



**(CA.KRISHNA REDDY.A)
Partner M. No: 204755
UDIN: 22204755ARVJOS2947**

Place: Hyderabad.

Date: 26.07.2022

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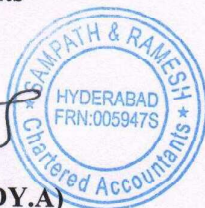
01-04-2021 to 31-03-2022

SIGNIFICANT ACCOUNTING POLICIES

- a) The accounts are drawn on historical cost concept basis in accordance with the generally accepted accounting policies.
- b) Fixed assets charged to respective projects have been reflected in the balance sheet at their replacement value at the year end.
- c) All income received during the year irrespective of the period to which it pertains is considered during the year as income and expenditure relevant to the project recorded on payment basis.
- d) Project grants received under specific agreement are tied up in nature. Thus the financial statements prepared for the project are receipts and payments account and statement of sources and application of funds. (Schedules forming part of these financial statements).
- e) Capital fund consists of the replacement value of fixed assets value adopted.

For SAMPATH & RAMESH
Chartered Accountants
(FRN 005947S)

(Handwritten Signature)



(CA.KRISHNA REDDY.A)
Partner M. No: 204755
UDIN: 22204755ARVJOS2947

Place: Hyderabad.

Date: 26.07.2022

SaciWATERS
Plot No. 164 First Floor, Road No. 06, VAYUPURI, Secunderabad - 500094
CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

PARTICULARS	Schedule No.	Current Year Amount INR	Previous Year Amount INR
SOURCES OF FUNDS:			
Capital Fund (Assets Value)	XI	6,30,706.42	10,03,492.28
General Fund			
Restricted Project Funds	VIII	58,88,783.20	72,67,157.65
Unrestricted General Fund	VIII	1,10,21,884.46	1,13,60,057.63
Employee Gratuity Fund Scheme	XIII	10,38,658.01	-
		1,79,49,325.67	1,86,27,215.28
TOTAL		1,85,80,032.09	1,96,30,707.56
APPLICATION OF FUNDS:			
Current Assests, Fixed Assets, Loans & Advances			
Fixed Assets	XI	6,30,706.42	10,03,492.28
Loans and Advances	IX	4,07,333.00	6,07,683.64
Gratuity funds with LIC of India Hyd	XIII	10,38,658.01	-
Closing Balances	I	1,69,22,534.66	1,84,58,890.17
		1,89,99,232.09	2,00,70,066.09
Less: Current Liabilities & Provisions			
Current Liabilities & Short term Provisions	X	4,19,200.00	4,39,358.53
TOTAL		1,85,80,032.09	1,96,30,707.56

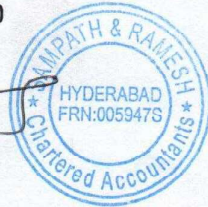
The schedules referred to above and the notes thereon form an integral part of the accounts

As per our report even date attached

for **SAMPATH & RAMESH**
CHARTERED ACCOUNTANTS

(Regd. No. (FRN) 005947S)

(CA KRISHNA REDDY. A)
PARTNER, M.NO. 204755



For SaciWATERS

(SHREYA CHAKRABORTY)
Officiating Executive Director

(C. RAMACHANDRAIAH)
Treasurer

(S. JANAKARAJAN)
President

Place : Hyderabad
DATE : July 26, 2022



SaciWATERS

Plot No. 164, first floor Raod No. 6, VAYUPURI, Secunderabad - 500094

**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE PERIOD FROM APRIL 1, 2021 TO MARCH 31, 2022**

PARTICULARS	Schedule No.	Current Year Amount INR	Previous Year Amount INR
INCOME :			
Funds received towards Project Implimentation	V	81,26,466.81	1,16,81,181.78
Other Reciepts and Contributions	VI	12,04,687.18	44,222.30
Interest on Gratuity fund		-	1,13,390.89
Bank Interest	XII	5,18,749.00	9,35,099.00
TOTAL		98,49,902.99	1,27,73,893.97
EXPENDITURE :			
Project Implimentation cost	VII	92,74,805.26	1,23,05,626.92
Office and Administrative expenses	VII	22,03,572.99	27,83,628.53
TOTAL		1,14,78,378.25	1,50,89,255.45
Surplus / (Deficit) for the Year		(16,28,475.26)	(23,15,361.48)
Transfer to Balance Sheet	VIII	(16,28,475.26)	(23,15,361.48)

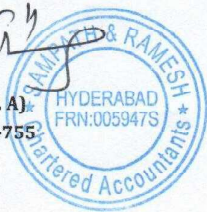
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Plot No. 164, first floor Raod No. 6, VAYUPURI, Secunderabad - 500094

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM APRIL 1, 2021 TO MARCH 31, 2022

PARTICULARS	Schedule No.	Current Year Amount INR	Previous Year Amount INR
RECEIPTS:			
Opening Balance	I		
Cash in hand		8,547.47	37,137.47
Cash at Bank		1,18,89,695.70	40,36,959.62
Cash at Bank (FD A/c)		65,60,647.00	1,82,41,908.00
		1,84,58,890.17	2,23,16,005.09
Funds / reimbursements received towards Implimenting the projects	II	81,26,466.81	1,16,81,181.78
Other Reciepts and Contributions	III	14,20,007.18	2,05,801.30
Bank Interest (including int on IT refund)	XII	4,60,824.00	8,73,523.00
Loans and Advances		2,78,123.42	3,33,376.00
TOTAL		2,87,44,311.58	3,54,09,887.17
PAYMENTS:			
Projects Implimentation cost	IV	94,14,214.26	1,31,56,714.00
Office and Administrative expenses	IV	23,14,756.99	28,90,345.00
Capital Expenditure	XI	34,220.00	-
Unspent funds transfer back to Donors	?	197.00	9,03,938.00
		1,17,63,388.25	1,69,50,997.00
Out standing Liabilies paid (previous year)		-	-
Loans , Advances and deposits	IX	58,388.67	-
Closing Balances:			
Cash in hand	I	16,748.47	8,547.47
Cash at Bank		35,80,696.19	1,18,89,695.70
Cash at Bank (FD A/c's)		1,33,25,090.00	65,60,647.00
		1,69,22,534.66	1,84,58,890.17
TOTAL		2,87,44,311.58	3,54,09,887.17

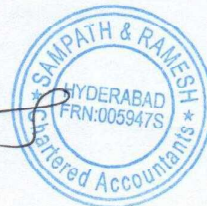
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