



# DEVENDRA U & CO

*Chartered Accountants*

#F. No: G-8, 1-2-234/13/53 to 56, Reliance Residency, Opp: NTR Stadium, Indirapark Road, Domalguda, Hyderabad Dist-500029. Phone No: 040-66844969, Mobile No: 9985582676. Email: devenderca@gmail.com

## INDEPENDENT AUDITOR'S REPORT

To  
The Members,  
Modern Architects for Rural India,  
Hyderabad.

### REPORT ON THE FINANCIAL STATEMENTS :

I have audited the accompanying Financial Statements of **MODERN ARCHITECTS FOR RURAL INDIA** { Society – Charitable Institution, having its registered office at premises bearing No.2-17-61, situated at S.B.H. Colony, Uppal, Hyderabad - 500039 and Field offices at various places in Telangana State }, which comprise of Balance Sheet as at **31<sup>st</sup> March, 2021**, Income and Expenditure Account, Receipts and Payments Accounts, for the year ended on that date and other explanatory information appended to the above Financial Statements, wherever applicable.

### MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS :

The Institution's Management is responsible for the preparation of these Financial Statements in accordance with the accounting standards and principles and the provisions of the Governing Act/s. This responsibility includes the design, implementation and maintenance of adequate internal financial controls, 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 :

My responsibility is to express an opinion on these financial statements based on audit. I have conducted audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that I 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 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 Institution'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. An audit also includes evaluating the appropriateness and the reasonableness of accounting policies, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on these financial statements.



*Devendra U & Co*

**OPINION:**

In my opinion and to the best of my information and according to the explanations given to me, the financial statements give the information required by the Governing Act/s, 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 above named Institution, as at **31<sup>st</sup> March, 2021**
- (b) In the case of the Income & Expenditure Account, of the **Excess of Income over Expenditure** for the year ended on that date
- (c) In the case of the Consolidated as well as Individual Receipts and Payments Accounts of various Projects, the transactions effected thereat ( prepared on Day Book basis ) during the year under consideration.

Hyderabad  
30<sup>th</sup> November, 2021



For **Devendra U & Co.**  
Chartered Accountants  
Firm No. 022812S

A handwritten signature in blue ink, appearing to read "U. Devendra", written over a horizontal line.

**U. Devendra**  
SOLE PROPRIETOR  
Membership No. 224988  
UDIN : 21224988AAAAEP6532

Om

## MODERN ARCHITECTS FOR RURAL INDIA ( M A R I )

Regd. Office : Uppal, Hyderabad, Telangana State << << >> >> Field Office : Hanamonda, Warangal Dist., Telangana State

### CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT ( FOREIGN + INDIAN FUNDS ) FOR THE FINANCIAL YEAR 2020-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To OPENING BALANCES ::</b>		<b>By PROJECT EXPENDITURE ::</b>	<b>7,73,25,912.38</b>
Cash on Hand ( All Projects )	-	( VIDE Schedule - II )	
Cash at Bank ( All Projects )	1,56,30,982.28		
Fixed Deposits ( All Projects )	73,24,826.00	By Advances / Payables paid Vide FC Main R & P	7,23,736.00
( IF : Rs.5,65,385.00 + Rs.6,03,803.00 + TEDT RF Rs.61,55,638.00 )		By Advances / Payables paid Vide Care & Share R & P	35,760.00
		By Advances / Payables paid Vide AWARE-II R & P	21,003.00
<b>To Grant Receipts ( Foreign + Indian )</b>	<b>8,02,16,029.98</b>	By Advances / Payables paid Vide GIZ R & P	51,10,288.00
( vide Schedule - I )		By Advances / Payables paid Vide FANSA R & P	8,74,198.00
<b>To Professional/Contract Receipts from HMWS &amp; SB</b>	<b>4,22,500.00</b>	By Advances / Payables paid Vide IF Main R & P	2,91,175.00
( vide Schedule - I )		By Advances / Payables paid Vide Childline R & P	10,054.00
		By Advances / Payables paid Vide ITC - WoW R & P	32,38,460.00
<b>To Interest Income ::</b>		By Advances / Payables paid Vide TSACS - W R & P	2,93,199.00
Savings Accounts	6,58,287.40	By Advances / Payables paid Vide TSACS - B R & P	2,98,933.00
Term Deposits ( FDs )	3,51,158.00	By Advances / Payables paid Vide W.S. R & P	98,506.00
Income-tax Refund	36,960.00	By Advances / Payables paid Vide Statutory payments R & P	2,43,472.00
To Miscellaneous Receipts	20,382.80		
To Agricultural Income	50,000.00		
		By T .D. S. Receivable ( IF Proj. )	<b>59,189.00</b>
<b>To I. T. Refund ( Assessment Year 2019-2020 )</b>	<b>5,68,720.00</b>		
To Pre (Prior) Period Project Grant ( I & E Exp. ) Pr. Yr. - F.C.	64,08,192.00	By Pre (Prior) Period Grants ( B.S. - Cur. Liab. ) Pr. Yr. - F.C.	64,08,192.00
To Pre (Prior) Period Project Grant ( I & E Exp. ) Pr. Yr. - I.F.	27,99,384.00	By Pre (Prior) Period Grants ( B.S. - Cur. Liab. ) Pr. Yr. - I.F.	27,99,384.00
To Pre (Prior) Period Grants ( B. S. Cur. Liab. ) Cur. Year - F.C.	50,07,340.00	By Pre (Prior) Period Project Grants ( I & E Exp. ) Cur. Yr. - F.C.	50,07,340.00
To Pre (Prior) Period Grants ( B. S. Cur. Liab. ) Cur. Year - I.F.	33,99,770.00	By Pre (Prior) Period Project Grants ( I & E Exp. ) Cur. Yr. - I.F.	33,99,770.00
To Provisions/Payables/Advances recd. Vide FC Main R & P	7,112.00		
To Provisions/Payables/Advances recd. Vide AWARE-II R & P	67,840.00	By Rent Deposit ( Water Shed Project R & P )	14,000.00
To Provisions/Payables/Advances recd. Vide SWA R & P	14,160.00		
To Provisions/Payables/Advances recd. Vide FANSA R & P	91,923.00		
To Provisions/Payables/Advances recd. Vide IF Main R & P	2,16,066.00	<b>By Closing Balances ::</b>	
To Provisions/Payables/Advances recd. Vide Childline R & P	83,700.00	Cash on Hand ( All Projects )	-
To Provisions/Payables/Advances recd. Vide ITC-WoW R & P	5,73,188.80	Cash at Bank ( All Projects )	1,10,73,615.88
To Provisions/Payables/Advances recd. Vide TSACS-W R & P	1,42,283.00	Fixed Deposits ( All Projects )	70,64,209.00
To Provisions/Payables/Advances recd. Vide TSACS-B R & P	2,96,591.00	( IF : Rs.6,23,893.00 + TEDT RF Rs.64,40,316.00 )	
To Rent Deposit ( Care & Share Project R & P )	3,000.00		
<b>T O T A L</b>	<b>12,43,90,396.26</b>	<b>T O T A L</b>	<b>12,43,90,396.26</b>

The Project Expenditure as above represents the nature of activity carried out by the organization in accordance with the sanctioned Budget, rather than the nature of the expenditure

For MODERN ARCHITECTS FOR RURAL INDIA



  
 RAMISETTY MURALI      KOSARAJU SURESH      KOLISETTY RAMA RAO  
 Executive Director      Secretary      Treasurer



For Devendra U & Co.  
Chartered Accountants  
Firm No.022812S

  
 U.DEVENDRA  
 SOLE PROPRIETOR  
 Membership No.224988  
 UDIN : 21224988AAAAEP6532



Dated 30th November, 2021 at Hyderabad

Om			
MODERN ARCHITECTS FOR RURAL INDIA ( M A R I )			
Regd. Office : Uppal, Hyderabad, Telangana State << >> >> Field Office : Hanamonda, Warangal Dist., Telangana State			
SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT ( FOREIGN + INDIAN FUNDS ) PROJECTS FOR THE FINANCIAL YEAR 2020-2021			
SCHEDULE - I	AMOUNT	SCHEDULE - II	AMOUNT
<b>FOREIGN FUNDS -- GRANTS RECEIVED</b>		<b>FOREIGN FUNDS -- PROJECT EXPENDITURE</b>	
World Wide Fund ( WWF ) 31,70,150 + 7,47,007	39,17,157.00	WORLD WIDE FUND ( Schedule - A )	31,70,150.00
HOPE FOR THE CHILDREN	2,06,957.40	SAFE WATER NETWORK ( Schedule - B )	4,97,032.00
AWARE - II	43,51,050.00	SAATHI - SAHAYA ( Schedule - C )	1,95,918.00
PLAN - HUAWAI	41,82,833.00	CARE & SHARE, ITALIA ( Vide R & P Account )	7,97,231.80
GIZ	32,03,819.00	SAVE THE CHILDREN ( Vide R & P Account )	30,564.00
UNICEF - SWA	45,44,943.00	HOPE FOR THE CHILDREN ( Vide R & P Account )	7,07,659.90
I R C ( Watershed )	5,04,141.85	AWARE - II ( Vide R & P Account )	44,74,471.00
UNOPS-WSSCC	11,92,840.73	INDO-GERMAN ENVIRONMENT ( Vide R & P Account )	1,929.48
UNICEF - FANSA	4,86,919.00	SANITATION AND WATER FOR ALL ( Vide R & P Account )	44,65,466.08
EWP - SWA	3,70,250.00	FANSA ( Vide R & P Account )	42,49,961.59
WATERAID - EWP	3,37,950.00	PLAN - HUWAEI ( Vide R & P Account )	42,38,747.00
WATERAID	1,30,642.00	SAATHI - SANGRAHA ( Vide R & P Account )	6,12,281.80
SAFE WATER NETWORK ( S W N )	4,83,842.00		
CARE & SHARE, ITALIA	3,41,325.00		
SAATHI ( SANGRAHA )	5,93,494.00		
SAATHI ( SAHAYA )	1,98,253.00		
<b>Total Foreign Funds Rs.2,50,46,416.98</b>		<b>Total Foreign Project Expenditure Rs.2,34,41,412.65</b>	
<b>INDIAN FUNDS - GRANTS RECEIVED</b>		<b>INDIAN FUNDS -- PROJECT EXPENDITURE</b>	
Azim Premji Philanthropic Initiatives-APII	1,98,36,242.00	Azim Premji Phil. Initiatives ( Vide schedule - A )	1,98,35,538.00
SAFE WATER NETWORK ( SWN ) - 2020	31,96,422.00	OXFAM ( Vide Schedule- B )	2,30,612.00
SAFE WATER NETWORK ( SWN ) - 2021	10,93,218.00	ERNST & YOUNG ( Vide Schedule - C )	17,60,055.00
SAFE WATER NETWORK -Staff incentives	28,000.00	Safe Water Network - 2020 ( Vide Schedule - D )	28,81,527.00
Ernst and Young	17,60,400.00	Safe Water Network - 2020 INR ( Vide Schedule-E )	2,41,312.00
HMWS & SB Walc	1,25,000.00	Safe Water Network - 2021 ( Vide Schedule - F )	10,47,711.00
HMWS & SB ORR	2,62,500.00	HMWS & SB - ORR ( Vide Schedule - G )	3,26,530.00
HMWS SB	35,000.00	HMWS & SB - WaLc ( Vide Schedule - H )	1,00,200.00
OXFAM INDIA - I	2,00,000.00	By Training Centre Construction	9,52,982.00
OXFAM INDIA - II	33,750.00	IF Project Expenditure ( Gen.Admn./Est. Exp. )	2,48,367.69
OXFAM - FLOODS	42,350.00	OXFAM - FLOODS	45,409.00
HCL	30,000.00	SAFE WATER NETWORK -Staff incentives	28,000.00
General Donation	50,000.00	World Waterday Celebrations - HMWS & SB	3,676.00
		RWH Renovation Work - HMWS & SB	8,435.00
CHILDLINE	6,97,400.00	CHILDLINE	10,85,311.00
ITC LTD. ( WOW )	1,54,81,553.00	ITC LTD. ( WOW )	1,28,18,648.80
H C L FOUNDATION	32,93,400.00	HCL FOUNDATION	33,29,921.00
PLAN - HSBC	38,39,789.00	PLAN HSBC	38,86,956.60
TSACS - W	16,95,295.00	TSACS - W	17,92,907.04
TSACS - B	21,15,516.00	TSACS - B	22,05,716.00
NABARD ( WATERSHED - FPOs )	17,52,278.00	NABARD ( WATERSHED - FPOs )	10,39,412.80
NABARD ( WATERSHED - Others )	24,000.00	TEDT FUSION RF	70.80
		TEDT FUSION	6,085.20
		STATUTORY PAYMENTS	9,115.80
<b>Total Indian Funds Rs.5,55,92,113.00</b>		<b>Total Indian Funds Project Exp. Rs.5,38,84,499.73</b>	
<b>TOTAL GRANTS ( FOREIGN + INDIAN ) INCLUDING PROFESSIONAL / CONTRACT RECEIPTS</b>	<b>8,06,38,529.98</b>	<b>TOTAL PROJECT EXPENDITURE VIDE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT</b>	<b>7,73,25,912.38</b>
LESS: Professional Receipts from HMWS & SB ( WaLc )	-1,25,000.00	Add :: Un-Utilized restricted Grants ( received during current financial year ) treated as expenditure	84,07,110.00
LESS : Receipts U/s.194JB from HMWS & SB ( ORR )	-2,62,500.00	Less :: Un-Utilized Restricted Grants of Previous Financial treated as Grants ( Income ) of Current Year	-92,07,576.00
LESS : Contract Receipts U/s.194 C ) from HMWS & WS	-35,000.00	Less :: Cost of Fixed Assets excluded from the above Project Expenditure to arrive at W.D.W. of Fixed Assets and considered as application of Income in Computation Statement of Total Income	-11,74,982.00
<b>TOTAL GRANTS VIDE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT AS WELL AS INCOME AND EXPENDITURE ACCOUNT</b>	<b>8,02,16,029.98</b>	<b>TOTAL PROJECT EXPENDITURE VIDE CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT</b>	<b>7,53,50,464.38</b>

For MODERN ARCHITECTS FOR RURAL INDIA

*R. Murali*  
*K. Suresh*  
*K. Rama Rao*

RAMISETTY MURALI Executive Director  
 KOSARAJU SURESH Secretary  
 KOLISETTY RAMA RAO Treasurer



For Devendra U & Co.  
 Chartered Accountants  
 Firm No.0228125

*U. Devendra*

U.DEVENDRA  
 SOLE PROPRIETOR  
 Membership No.224988  
 UDIN : 21224988AAAAEP6532



Dated 30th November, 2021 at Hyderabad

<b>MODERN ARCHITECTS FOR RURAL INDIA ( M A R I )</b>			
Regd. Office : Uppal, Hyderabad, Telangana State << >>		Field Office : Hanamonda, Warangal Dist., Telangana State	
<b>CONSOLIDATED INCOME &amp; EXPENDITURE ACCOUNT ( FOREIGN + INDIAN FUNDS ) FOR THE YEAR ENDED 31st MARCH, 2021</b>			
E X P E N D I T U R E	A M O U N T	I N C O M E	A M O U N T
To Project Expenditure {I+F}	7,53,50,464.38	By Grants {I+F}	8,02,16,029.98
( Vide Schedule - II )		Vide Schedule - I)	
		By Professional / Contract Receipts - HMWS & SB	4,22,500.00
To Depreciation on Fixed Assets ( FC + IF )	6,88,590.71	By Interest on Savings Account ( FC + IF )	6,58,287.40
( Vide Schedule - III )			
		By Interest on Fixed Deposits ( IF )	3,51,158.00
		By Interest on Income-tax Refund ( IF )	36,960.00
By Excess of INCOME over EXPENDITURE carried over to the Balance Sheet	57,16,263.09	By Agricultural Income ( IF )	50,000.00
		By General Receipts / Misc. Income ( IF )	20,382.80
<b>T O T A L</b>	<b>8,17,55,318.18</b>	<b>T O T A L</b>	<b>8,17,55,318.18</b>

For MODERN ARCHITECTS FOR RURAL INDIA


RAMISETTY MURALI      KOSARAJU SURESH      KOLISETTY RAMA RAO  
 Executive Director      Secretary      Treasurer



Dated 30th November, 2021 at Hyderabad

For Devendra U & Co.  
Chartered Accountants  
Firm No.022812S

  
 U.DEVENDRA  
 SOLE PROPRIETOR  
 Membership No.224988  
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**MODERN ARCHITECTS FOR RURAL INDIA ( M A R I )**

Regd. Office : Uppal, Hyderabad, Telangana State << << >> >> Field Office : Hanamonda, Warangal Dist., Telangana State

**S C H E D U L E - III**

**FIXED ASSETS & DEPRECIATION SATATEMENT FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2021**

S. No.	DESCRIPTION OF THE ASSETS	Rate of Dep. on W.D.V.	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			As on 1st April, 2020	Additions during the year	Deductions / Adjustments during the year	As at 31st March, 2021	As on 1st April, 2020	Additions during the year	Deductions / Adjustments during the year	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020		
A	B	C	D	E	F	G (D+E-F)	H	I	J	K	L (I+J-K)	M	N (G-L)	O (D-I)
1	Agricultural land		1,26,14,000.00		-	1,26,14,000.00		-	-	-	-		1,26,14,000.00	1,26,14,000.00
2	Training Centre at Veeravalli	10%	17,58,796.00	9,52,982.00	-	27,11,778.00		87,939.80	2,14,734.72	-	3,02,674.52		24,09,103.48	16,70,856.20
3	Community Training Centre L H L	10%	12,26,157.35		-	12,26,157.35		10,63,978.68	16,217.87	-	10,80,196.55		1,45,960.80	1,62,178.67
4	Store Room L H L	10%	11,891.50		-	11,891.50		10,990.68	90.08	-	11,080.76		810.74	900.82
5	Furniture & Fittings	10%	12,52,191.85		-	12,52,191.85		7,69,223.55	48,296.83	-	8,17,520.38		4,34,671.47	4,82,968.30
6	Computers & Allied Equipment	40%	33,86,223.82	64,000.00	-	34,50,223.82		29,85,310.71	1,85,965.24	-	31,71,275.95		2,78,947.87	4,00,913.11
7	Copier / Duplicating Machine	15%	88,500.00		-	88,500.00		6,637.50	12,279.38	-	18,916.88		69,583.12	81,862.50
8	Cameras & Accessories	15%	5,67,218.00		-	5,67,218.00		4,47,872.99	17,901.75	-	4,65,774.74		1,01,443.26	1,19,345.01
9	LCD & Slide Projectors	15%	4,71,749.50		-	4,71,749.50		3,11,515.29	24,035.13	-	3,35,550.42		1,36,199.08	1,60,234.21
10	Public Address Systems	15%	1,83,497.00		-	1,83,497.00		99,014.89	12,672.32	-	1,11,687.21		71,809.79	84,482.11
11	Air Conditioners / Water Coolers	15%	1,01,200.00		-	1,01,200.00		26,770.02	11,164.50	-	37,934.52		63,265.48	74,429.98
12	Four Wheeler ( Toyota Innova )	15%	17,02,169.00		-	17,02,169.00		10,60,197.03	96,295.80	-	11,56,492.83		5,45,676.17	6,41,971.97
13	Two Wheelers ( STC )	15%	3,59,800.00		-	3,59,800.00		1,38,837.83	33,144.33	-	1,71,982.16		1,87,817.84	2,20,962.17
14	Generators	15%	30,500.00		-	30,500.00		15,772.83	2,209.08	-	17,981.91		12,518.09	14,727.17
15	Motor Pumps	15%	34,246.75		-	34,246.75		30,250.45	599.45	-	30,849.90		3,396.85	3,996.30
16	Weighing Machine	15%	30,000.00		-	30,000.00		22,438.44	1,134.23	-	23,572.67		6,427.33	7,561.56
17	Shredding Machine	15%		1,58,000.00	-	1,58,000.00			11,850.00	-	11,850.00		1,46,150.00	
					-					-				
	<b>GRAND TOTAL</b>		<b>2,38,18,140.77</b>	<b>11,74,982.00</b>	<b>-</b>	<b>2,49,93,122.77</b>		<b>70,76,750.69</b>	<b>6,88,590.71</b>	<b>-</b>	<b>77,65,341.40</b>		<b>1,72,27,781.37</b>	<b>1,67,41,390.08</b>

For MODERN ARCHITECTS FOR RURAL INDIA

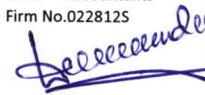
  
RAMISETTY MURALI  
Executive Director

  
KOSARAJU SURESH  
Secretary

  
KOLISETTY RAMA RAO  
Treasurer



For Devendra U & Co.  
Chartered Accountants  
Firm No.022812S

  
U.DEVENDRA  
SOLE PROPRIETOR  
Membership No.224988  
UDIN : 21224988AAAAEP6532



Dated 30th November, 2021 at Hyderabad

Om			
<b>MODERN ARCHITECTS FOR RURAL INDIA ( M A R I )</b>			
Regd. Office : Uppal, Hyderabad, Telangana State << << >> >>		Field Office : Hanamonda, Warangal Dist., Telangana State	
<b>CONSOLIDATED BALANCE SHEET OF FOREIGN + INDIAN FUNDS AS AT 31st MARCH, 2021</b>			
L I A B I L I T I E S	A M O U N T	A S S E T S	A M O U N T
<b>NON-CORPUS / GENERAL FUND</b> { Excess of INCOME over EXPENDITURE }	2,94,41,048.71	<b>FIXED ASSETS ( Net of Depreciation )</b>	1,72,27,781.37
Opening Balance	2,37,24,785.62	( vide Schedule - III )	
Add :: Excess of. Income over Exp. During the year	57,16,263.09		
<b>NON - CURRENT &amp; CURRENT LIABILITIES</b>	1,04,02,540.00	<b>NON - CURRENT &amp; CURRENT ASSETS</b>	42,34,452.96
( vide Schedule - IV )		( vide Schedule - V )	
<b>NOTES ON ACCOUNTS - SCHEDULE - VI</b>		<b>DEPOSITS : Rent and Telephone</b>	2,43,529.50
		( 4,03,529.50 - 6,000 - 30,000 - 1,44,000 + 9,000 - 3,000 + 14,000 )	
		<b>CLOSING BALANCES ::</b>	
		Cash on Hand ( All Projects )	
		Cash at Bank ( All Projects )	1,10,73,615.88
		Fixed Deposits ( All Projects )	70,64,209.00
		( IF : Rs.6,23,893.00 + TEDT RF Rs.64,40,316.00 )	
<b>T O T A L</b>	3,98,43,588.71	<b>T O T A L</b>	3,98,43,588.71

For MODERN ARCHITECTS FOR RURAL INDIA

  
RAMISETTY MURALI  
Executive Director

  
KOSARAJU SURESH  
Secretary

  
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<b>MODERN ARCHITECTS FOR RURAL INDIA ( M A R I )</b>			
Regd. Office : Uppal, Hyderabad, Telangana State << << >> >>		Field Office : Hanamonda, Warangal Dist., Telangana State	
<b>SCHEDULES TO CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2021</b>			
SCHEDULE - IV		SCHEDULE - V	
NON-CURRENT & CURRENT LIABILITIES		NON-CURRENT & CURRENT ASSETS	
		Water Shed Project -- AGS Receivable	93,222.00
		Dr.Snehalatha - Prev.Yr Bal. ( Op.FC 6236 + Fansa + 137852 - FC 131252.50 )	12,835.50
Pre (Prior) Period Grants ( B. S. Cur. Liab. ) C.Yr - F.C.	50,07,340.00	R.Murali ( Op. FC 1,14,128.46 + FC Main 26,250 + IF Main 20,000 )	1,60,378.46
Fansa Project - SYVM Payable	69,423.00	V.Sridhar ( Op. 5,444 + FC Main 8,040 - IF Main 5,000 )	8,484.00
IF Main Project - Salaries Payable ( Cur. Year )	1,91,066.00	P.Jayarama Rao ( Op. IF 10,000 + Fansa 83,000 - FC Main 2,074 - IF Main 20,000 )	70,926.00
Childline ( Salareis 78,500 + Audit fees 5,000 + K.Murthy 200 )	83,700.00	Laldas ( FANSA )	25,000.00
TSAC WAGL Project ( 9,67,943 + 1,42,283 - 2,93,199 )	8,17,027.00	J.V.Travels ( FANSA )	51,894.00
TSAC BPHLY Project ( 8,23,409 + 2,96,591 - 2,98,933 )	8,21,067.00	IF Main Project - Mission Vasudha Receivable	98,692.00
Pre (Prior) Period Grants ( B. S. Cur. Liab. ) C.Yr - I.F.	33,99,770.00	IF Main ( M,Venkanna 5,000 + David 10,000 + R.Padma 72,000 )	87,000.00
Statutory Payments ( 2,56,619 - 2,43,472 )	13,147.00	IF Main Prev. Year ( HMWS & SB - Jal Jeevam 38,600 + HMWS & SB - Walc : 10,891 )	49,491.00
		Tax Deducted at Source { A.Y. 2017-2018 >> Rs.1,76,390 + AY 2018-19 >> Rs.1,70,920 + AY 2019-20 >> Rs.5,68,720 - 5,68,720 + 59,189 }	4,06,499.00
		ITC-WoW Project	31,70,031.00
		Prev. Yr. (10,578+5,54,600-22,294-150-Op.37,974.20 ) + Cur. Year 13,80,600 + 3,64,000 + 9,87,660 + 3,64,000 + 1,42,200 - 5,54,600 - 18,588.80	
<b>T O T A L</b>	<b>1,04,02,540.00</b>	<b>T O T A L</b>	<b>42,34,452.96</b>

For MODERN ARCHITECTS FOR RURAL INDIA





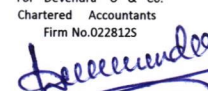
RAMISETTY MURALI  
Executive Director

KOSARAJU SURESH  
Secretary

KOLISETTI RAMA RAO  
Treasurer



For Devendra U & Co.  
Chartered Accountants  
Firm No.022812S



U.DEVENDRA  
SOLE PROPRIETOR  
Membership No.224988  
UDIN : 21224988AAAE6532



Dated 30th November, 2021 at Hyderabad



# MODERN ARCHITECTS FOR RURAL INDIA ( MARI )

## SCHEDULE – VI

### NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2020 - 2021

The accounts are prepared on historical cost concept basis and in accordance with the generally accepted accounting principles, policies and standards

#### INCOME RECOGNITION :

The Institution is recognizing all grants received during the financial year as income { with respect to all such projects which are implemented during the financial year } to the extent such funds are spent during the year and the balance of such grant amounts are treated as Grants received in advance and carried forward to the following financial year for defraying expenditure during such period, even as previous year's Grants are reversed and treated as Grants during the current year, in accordance with the Accounting Standard relating to restricted Grants and having regard to the principle of 'Going Concern'. Further, Interest on Fixed Deposits is recognized for the full financial year (including the interest received and interest accrued up to the financial year ending) in accordance with values certified by the banks as on financial year ending, irrespective of the dates of maturity.

#### EXPENDITURE RECOGNITION :

Typically, the Project Expenditure relating to varied Projects, had been accounted for, as per the nature of the activity (in accordance with the sanctioned / approved budget) rather than the nature of expenditure

#### FIXED ASSETS AND DEPRECIATION ACCOUNTING ::

As is NGO specific, expenditure relating to Fixed Assets is treated as Project Expenditure in the Receipts and Payments Account/s in accordance with the relevant provisions of the Income-tax Act, 1961, as is applicable to Charitable Institutions, even as the same is excluded for the purposes of preparation of the Income and Expenditure Account ( vide Schedule – II ), with a view to indicate the assets at their written down values ( after calculation of Depreciation thereon ), even as the Depreciation is not claimed as application of income, for the reasons stated above. The Assessee being eligible, could claim the expenditure relating to the Fixed Assets as application in the Return of Income.

#### PRESENTATION OF ACCOUNTS ::

The Primary Financial Statement, viz., Receipts and Payments Account for varied projects is prepared on Day Book method, reflecting all natures of transactions, with a view to facilitate comprehensive and meaningful presentation and evaluation of Financial Statements, keeping in view the financial requirements of the Donors and the accounting policies.

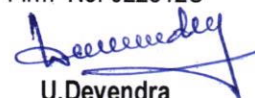
#### CONTINGENT LIABILITIES ::

The Institution has no ascertained liabilities nor any foreseeable or perceived circumstances, warranting any provisions for any contingent liabilities.

Hyderabad  
30<sup>th</sup> November, 2021



For **Devendra U & Co.**  
Chartered Accountants  
Firm No. 022812S

  
U. Devendra

SOLE PROPRIETOR  
Membership No.224988  
: 21224988AAAAEP6532