



CA.U. DEVENDRA
B.com. F.C.A
CHARTERED ACCOUNTANT

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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 RJRAL 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 31st March, 2018, 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.



Devendra

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.

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 31st March, 2018
- (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

20th September, 2018



For

A handwritten signature in blue ink, appearing to read "U. Devendra".

U.Devendra
Chartered Accountant
Membership No.224988

MODERN ARCHITECTS FOR RURAL INDIA (MARI)

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

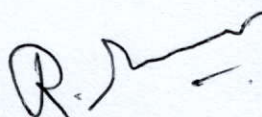
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT (FOREIGN + INDIAN FUNDS) FOR THE FINANCIAL YEAR 2017-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balances ::		By PROJECT EXPENDITURE ::	10,54,85,074.77
Cash on Hand (All Projects)	55,292.14	{ vide Schedule - II }	
Cash at Bank (All Projects) + Fixed Dep.	3,76,83,827.76		
Fixed Deposits (All Projects)	1,13,43,832.25	By Advances Paid / Receivables / Payables Paid ::	
{ FC : Rs.91,67,302.56 + IF : Rs.21, *5,529.69 }			
		Foreign General Funds Project R & P	5,85,004.51
		Foreign PLAN - HDF Project R & P	846.00
To Grants / Other Receipts =			
{ vide Schedule - I }	14,74,15,232.75	Indian Funds Main Project R & P	1,67,101.00
		Indian Funds Childline Project R & P	8,45,356.00
To Interest Income ::		Indian Funds TEDT-Fusion (CSR) Project R & P	12,06,000.00
Savings Accounts	15,21,544.00	Indian Funds WoW (CSR) Project R & P	47,60,570.30
Income-tax Refund	30,400.00	Indian Funds PLAN-HDF Project R & P	3,042.00
Term Deposits	17,86,765.54	Indian Funds TSACS-BHPLY. Project R & P	6,26,105.00
Flexi Term Deposits	63.00	Indian Funds TSACS-WGL. Project R & P	4,82,109.00
To Other Income ::		By Rent Deposits :	
LCD Receipts	5,000.00	IF Main Project	54,000.00
Miscellaneous / General Receipts	40,495.37	WoW Project	1,20,000.00
		STC Project	6,000.00
To Income-tax Refund (A. Y. : 2009 - 2010)	1,68,920.00		
To Pre (Prior) Period Project Grant (I & E Exp.) Pr.Yr. - F	29,50,043.35	By Pre (Prior) Period Grants (B.S. - Cur. Liab.) Pr. Year - F	29,50,043.35
To Pre (Prior) Period Project Grant (I & E Exp.) Pr.Yr. - IF	3,09,68,273.44	By Pre (Prior) Period Grants (B.S. - Cur. Liab.) Pr. Year - IF	3,09,68,273.44
To Pre (Prior) Period Grants (3.S.-Cur. Liab.) Cur.Year - F	22,83,311.00	By Pre (Prior) Period Project Grant (I & E Exp.) Cur. Yr. - F	22,83,311.00
To Pre (Prior) Period Grants (3.S.-Cur. Liab.) Cur.Year- IF	6,26,97,332.00	By Pre (Prior) Period Project Grant (I & E Exp.) Cur. Yr. - IF	6,26,97,332.00
To Rent Deposits ::			
IF Main Project	60,000.00	By TDS Receivable	2,55,480.00
TEDT - Fusion Project	67,000.00		
PLAN - ABF (IF) Project	10,000.00		
To Telephone Deposit (WoW Project	4,081.00	By Closing Balances ::	
To Deposit (Watershed Project)	25,000.00	Cash on Hand (All Projects)	-
		Cash at Bank (All Projects)	7,30,26,131.00
To Advances Paid / Receivables / Payables Paid ::		Fixed Deposits (All Projects)	1,60,26,343.27
Foreign General Funds Project R & P	4,42,521.00	{ FC : Rs.97,41,979.04 + IF : Rs.62,84,364.23 }	
Foreign PLAN - HDF Project R & P	4,904.00		
Foreign PLAN - ABF Project R & P	45,000.00		
Foreign STC Project R & P	3,91,772.00		
Foreign AWARE Project R & P	-		
Indian Funds Main Project R & P	1,06,768.00		
Indian Funds Childline Project R & P	10,33,884.00		
Indian Funds TEDT-Fusion (CSR) Project R & P	3,79,597.04		
Indian Funds TEDT-Fusion (CSR) Project R & P	6,01,909.00		
Indian Funds WoW (CSR) Project R & P	1,74,036.00		
Indian Funds Statutory Payments	2,51,318.00		
T O T A L	30,25,48,122.64	T O T A L	30,25,48,122.64

Notes to Accounts are appended to the respective Individual Receipts and Payments Accounts, wherever applicable

For Modern Architects for Rural India

for


R. Murali
Exe. Director


K. Suresh
Secretary


K. Rama Rao
Treasurer




U. Devendra
Chartered Accountant
Membership No. 224988



Dated 20th September, 2018 at Hyderabad

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MODERN ARCHITECTS FOR RURAL INDIA (MARI)

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

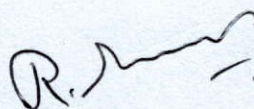
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT (FOREIGN + INDIAN) FOR THE YEAR ENDED 31st MARCH, 2018

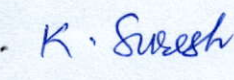
EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Project Expenditure (vide Schedule - II)	13,57,79,265.98	By Grants / Other Receipts (FC + IF) (vide Schedule - I)	14,74,15,232.75
To Depreciation on Fixed Assets (FC + IF) (vide Schedule - III)	6,13,105.00	By Interest on Savings Account (FC + IF) By Interest on Fixed + Flexi Deposits (FC + IF)	15,21,544.00 17,86,828.54
To Excess of Income over Expenditure carried over to the Balance Sheet	1,44,07,129.68	By Interest on Income-tax Refund (FC + IF)	30,400.00
NOTES ON ACCOUNTS - SCHEDULE - VIII		By General Receipts / Miscellaneous Income	45,495.37
T O T A L	15,07,99,500.66	T O T A L	15,07,99,500.66

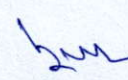
As in the previous financial years, during the current financial year also, the Project Expenditure indicated hereinabove, is sans cost of Fixed Assets. Consequently, depreciation is charged to the Income and Expenditure Account, albeit, not claimed as application of income, as the total cost of assets is claimed as application of income, vide Computation of total Income (Grants etc.) and Application Statement and Schedule - II. Further, the un-utilized earmarked Grants with respect to some Projects are determined / ascertained (vide FC Main and IF Main R & P Accounts) as amounts to be carried forward to the following financial year, in accordance with the Accounting Standards pertaining to restricted Grants, even as such amounts pertaining to earlier previous year is reversed during the current year (vide Schedule - II) for the purposes of ensuring uniform / appropriate accounting.

For Modern Architects for Rural India

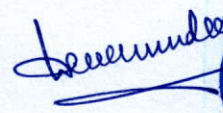
for


R. Murali
Exe. Director


K. Suresh
Secretary


K. Rama Rao
Treasurer




U. Devendra
Chartered Accountant
Membership No. 224988



Dated 20th September, 2018 at Hyderabad

MODERN ARCHITECTS FOR RURAL INDIA (MARI)

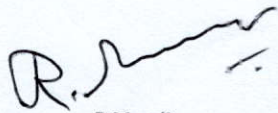
Regd. Office : Uppal, Hyderabad, Telangana State << << @ >> >> Field Office, Hanamakonda, Warangal Dist., Telangana State

CONSOLIDATED BALANCE SHEET OF FOREIGN + INDIAN FUNDS AS AT 31st MARCH, 2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
NON-CORPUS / GENERAL FUND (Excess of INCOME over EXPENDITURE)	2,54,02,351.85	FIXED ASSETS (Net of Depreciation)	29,72,831.68
Opening Balance	1,09,95,222.17	(vide Schedule - III)	
Add : Excess of Inc. over Exp.	1,44,07,129.68		
NON - CURRENT LIABILITIES	1,89,344.00	NON - CURRENT ASSETS	59,330.00
(vide Schedule - V)		(vide Schedule - VI)	
CURRENT LIABILITIES	6,92,90,146.20	CURRENT ASSETS	25,58,676.60
(vide Schedule - V)		(vide Schedule - VII)	
		DEPOSITS : Rent and Telephone	2,38,529.50
NOTES ON ACCOUNTS - SCHEDULE - VIII			
		Closing Balances ::	
		Cash on Hand (All Projects)	-
		Cash at Bank (All Projects)	7,30,26,131.00
		Fixed Deposits (All Projects)	1,60,26,343.27
		{ FC : Rs.97,41,979.04 + IF : Rs.62,84,364.23 }	
T O T A L	9,48,81,842.05	T O T A L	9,48,81,842.05

For Modern Architects for Rural India

for



R. Murali
Exe. Director



K. Suresh
Secretary



K. Rama Rao
Treasurer





U. Devendra
Chartered Accountant
Membership No. 224988



Dated 20th September, 2018 at Hyderabad