



**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 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, 2019**, 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.



## ADVANCES ::

As there are substantial number of transactions relating to program advances given to various project personnel, the management should continue to exercise effective control over their eventual adjustment or recovery. In addition, the management should try to ensure that the advance accounts are adjusted in full as on the year ending date. A precautionary measure would be to monitor advances given to regular personnel in the closing months of the financial year so that they are not given fresh advances, unless their earlier advances are cleared or adjusted.

## RECEIPTS / ACKNOWLEDGEMENT FROM VENDORS / RECIPIENTS OF AMOUNTS ::

The management should strengthen the system of obtaining acknowledgements from the recipient of amounts (viz., vendors, professionals etc.) through original stamped Receipts or at least through emails, as is followed in some cases. Also the management may consider obtaining periodical confirmation for amounts received by them from such individuals, with whom the transactions are numerous and on continuous basis or having regard to the importance of the nature of the transaction. The need for such document/s is significant, notwithstanding that all the payments to vendors, professionals and others, are made through crossed cheques / bank transfers, as per the established practice. In pursuance of such earlier suggestion, the Accounts Department personnel are obtaining acknowledgements of the Vendors / Recipients of amounts on the facsimile copies of the Cheques prepared in their favour, which is a good positive development

We may be contacted for any clarifications or suggestions or further assistance in the above matter.

Hyderabad

9th September, 2019

For

U.Devendra  
Chartered Accountant  
Membership No.224988  
UDIN : 19224988AAAABG9600



# 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 2018-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>Ta Opening Balances ::</b>		<b>By PROJECT EXPENDITURE ::</b>	146,006,661.91
Cash on Hand ( All Projects )		{ vide Schedule - II }	
Cash at Bank ( All Projects ) BOI + Axis + A.B.	73,026,131.00		
Fixed Deposits ( All Projects )	16,026,343.27	<b>By Advances Paid / Receivables / Payables Paid ::</b>	
{ FC : Rs.97,41,379.04 + IF : Rs.62,84,364.23 }			
		Foreign General Funds Project R & P	364,615.00
<b>Ta Grants / Other Receipts ::</b>	82,801,178.20	Foreign Funds - Hope for Children ( A-I ) Project R & P	2,074.00
{ vide Schedule - I }		Foreign Funds - Balrakshak ( STC ) Project R & P	391,772.00
<b>Tc Interest Income ::</b>		Indian Funds - Main Project R & P	425,233.00
Savings Accounts	1,856,150.24	Indian Funds - Childline Project R & P	1,710,568.00
Term Deposits	1,857,815.31	Indian Funds - TEDT-Fusion (CSR) Project R & P	598,586.00
		Indian Funds - WoW (CSR) Project R & P	136,000.00
<b>Tc Miscellaneous / General Receipts ( I.F. )</b>	22,332.77	Indian Funds - Statutory Payments R & P	138,847.00
<b>Tc Pre (Prior) Period Project Grant ( I &amp; E Exp. ) Pr.Yr. - FC</b>	2,283,311.00	<b>By Pre (Prior) Period Grants ( B.S. - Cur. Liab. ) Pr. Year - FC</b>	2,283,311.00
<b>Tc Pre (Prior) Period Project Grant ( I &amp; E Exp. ) Pr.Yr. - IF</b>	62,697,332.00	<b>By Pre (Prior) Period Grants ( B.S. - Cur. Liab. ) Pr. Year - IF</b>	62,697,332.00
<b>Tc Pre (Prior) Period Grants ( B.S.-Cur. Liab. ) Cur.Year-FC</b>	11,490,169.00	<b>By Pre (Prior) Period Project Grant ( I &amp; E Exp. ) Cur. Yr. - FC</b>	11,490,169.00
<b>Tc Pre (Prior) Period Grants ( B.S.-Cur. Liab. ) Cur.Year- IF</b>	4,035,330.00	<b>By Pre (Prior) Period Project Grant ( I &amp; E Exp. ) Cur. Yr. - IF</b>	4,035,330.00
<b>Tc Rent Deposits ::</b>		<b>By TDS Receivable</b>	<b>568,715.00</b>
TEDT - Fusion Project	12,000.00		
		<b>By Rent Deposits :</b>	
<b>Tc Advances Paid / Receivables / Payables Paid ::</b>			
Foreign Funds - General Funds Project R & P	835,677.64	CARE & SHARE Project	3,000.00
Foreign Funds - PLAN - HDF Project R & P	846.00	GIZ - IGE Project	30,000.00
Foreign Funds - AWARE - II Project R & P	14.00	WoW Project	144,000.00
Foreign Funds - CARE & SHARE Project R & P	2,727.00		
Indian Funds - Main Project R & P	192,839.00		
Indian Funds - Childline Project R & P	1,006,787.00	<b>By Closing Balances ::</b>	
Indian Funds - TEDT-Fusion RF (CSR) Project R & P	312,500.00		
Indian Funds - TEDT-Fusion (CSR) Project R & P	1,206,000.00	Cash on Hand ( All Projects )	-
Indian Funds - WoW (CSR) Project R & P	115,690.00	Cash at Bank ( All Projects )	27,797,500.52
Indian Funds - Statutory Payments R & P	148,258.00	Fixed Deposits ( All Projects )	1,108,759.00
Indian Funds - PLAN - HDF Project R & P	3,042.00	{ IF : Rs.5,35,991.00 + 5,72,768.00 }	
<b>T O T A L</b>	<b>259,932,473.43</b>	<b>T O T A L</b>	<b>259,932,473.43</b>

For Modern Architects for Rural India

For



**E. Murali**  
Executive Director

*K. Suresh*  
**K. Suresh**  
Secretary

*K. Ramarao*  
**K. Ramarao**  
Treasurer

*U. Devendra*  
**U. Devendra**  
Chartered Accountant  
Membership No. 224988  
UDIN : 19224988AAAABG9600



Dated 9th day of September, 2019 at Hyderabad

# 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, 2019

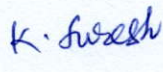
EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Project Expenditure ( FC + IF )	83,516,167.20	By Grants / Other Receipts ( FC + IF )	82,801,178.20
(vide Schedule - II)		( vide Schedule - I )	
To Depreciation on Fixed Assets ( FC + IF )	618,473.07	By Interest on Savings Accounts ( FC + IF )	1,856,150.24
(vide Schedule - III)		By Interest on Fixed Deposits ( FC + IF )	1,857,815.31
		By General Receipts / Miscellaneous Income ( IF )	22,332.77
To Excess of Income over Expenditure carried over to the Balance Sheet	2,402,836.25	NOTES ON ACCOUNTS - SCHEDULE - VIII	
<b>T O T A L</b>	<b>86,537,476.52</b>	<b>T O T A L</b>	<b>86,537,476.52</b>

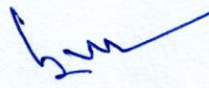
As in the previous financial years, during this current financial year also, the Institution has not considered Depreciation on Fixed Assets as Project Expenditure vide Schedule - II and as application of Income vide Total Income Computation Statement { even as the total cost of assets is claimed as application of income } and accordingly, the Project Expenditure indicated hereinabove, is sans Depreciation on Fixed Assets. Consequently, depreciation is charged to the Income and Expenditure Account, albeit, not claimed as application of income. The un-utilized earmarked Grants with respect to some Projects / Donors 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  
Executive Director

  
K. Suresh  
Secretary

  
K. Ramarao  
Treasurer

  
U. Devendra  
Chartered Accountant  
Membership No. 224988  
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Dated 9th day of September, 2019 at Hyderabad

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

## CONSOLIDATED BALANCE SHEET OF FOREIGN + INDIAN FUNDS AS AT 31st MARCH, 2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>NON-CORPUS / GENERAL FUND</b> ( Excess of INCOME over EXPENDITURE )	27,805,188.10	<b>FIXED ASSETS ( Net of Depreciation )</b>	15,389,709.32
Opening Balance	2,54,02,351.85	( vide Schedule - III )	
Add : Excess of Inc. over Exp. +	24,02,836.25		
<b>NON - CURRENT LIABILITIES</b>	221,980.00	<b>NON - CURRENT ASSETS</b>	20,038.00
( vide Schedule - IV )		( vide Schedule - VI )	
<b>CURRENT LIABILITIES</b>	18,156,773.20	<b>CURRENT ASSETS</b>	1,464,404.96
( vide Schedule - V )		( vide Schedule - VII )	
		<b>DEPOSITS : Rent and Telephone</b>	403,529.50
<b>NOTES ON ACCOUNTS-SCHEDULE - VIII</b>			
		<b>Closing Balances ::</b>	
		Cash on Hand ( All Projects )	-
		Cash at Bank ( All Projects )	27,797,500.52
		Fixed Deposits ( All Projects )	1,108,759.00
		{ IF : Rs.5,35,991.00 + 5,72,768.00 }	
<b>T O T A L</b>	<b>46,183,941.30</b>	<b>T O T A L</b>	<b>46,183,941.30</b>

For Modern Architects for Rural India

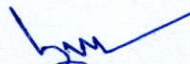
For



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Executive Director



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Secretary



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