



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 **31st March, 2020**, 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, 2020**
- (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 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

9th October, 2020



For
U. Devendra

U. Devendra
Chartered Accountant
Membership No.224988
UDIN: 20224988AAAABR1295

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 2019-2020


RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balances ::		By PROJECT EXPENDITURE ::	8,07,02,768.76
Cash on Hand (All Projects)	-	(VIDE Schedule - II)	
Cash at Bank (All Projects)	2,77,97,500.52	By Advances / Payables paid Vide FC Main R & P	4,44,787.50
Fixed Deposits (All Projects)	11,08,759.00		
(IF : Rs.5,35,391.00 + Rs.5,72,768.00)		By Advances / Payables paid Vide Care & Share R & P	2,727.00
To Grants (Foreign + Indian)	6,67,59,622.32	By Advances / Payables paid Vide AWARE-II R & P	67,359.00
(vide Schedule - I)		By Advances / Payables paid Vide SWA R & P	14,160.00
To P.A. (Environment) Receipts ::	12,32,500.00	By Advances / Payables paid Vide FANSA R & P	1,68,939.00
(ASCI : Rs.5,07,500 + HMWS & SB : Rs.7,25,000)		By Advances / Payables paid Vide IF Main R & P	2,04,398.00
To Interest Income ::		By Advances / Payables paid Vide Childline R & P	5,000.00
Savings Accounts	4,99,638.00	By Advances / Payables paid Vide ITC - WoW R & P	5,65,178.00
Term Deposit (FDS)	4,06,742.00	By Advances / Payables paid Vide Statutory payments R & P	72,414.00
Income-tax Refund	17,880.00		
To Miscellaneous Receipts	17,805.20		
To Sale of Fixed Assets			
FC Assets	16,839.00		
IF Assets	1,736.00		
To I. T. Refund (AY 2017-18 Rs.10,710 + AY 2018-19 Rs.2,55,480)	2,66,190.00		
To Pre (Prior) Period Project Grant (I & E Exp.) Pr. Yr. - F.C.	1,14,90,169.00	By Pre (Prior) Period Grants (B.S. - Cur. Liab.) Pr. Yr. - F.C.	1,14,90,169.00
To Pre (Prior) Period Project Grant (I & E Exp.) Pr. Yr. - I.F.	40,35,330.00	By Pre (Prior) Period Grants (B.S. - Cur. Liab.) Pr. Yr. - I.F.	40,35,330.00
To Pre (Prior) Period Grants (B.S. Cur. Liab.) Cur. Year - F.C.	64,08,192.00	By Pre (Prior) Period Project Grants (I & E Exp.) Cur. Yr. - F.C.	64,08,192.00
To Pre (Prior) Period Grants (B.S. Cur. Liab.) Cur. Year - I.F.	27,99,384.00	By Pre (Prior) Period Project Grants (I & E Exp.) Cur. Yr. - I.F.	27,99,384.00
To Advances / Receivables received Vide FC Main R & P	6,78,131.50	By T.D.S. Receivable (IF Proj. : 1,36,965 + TEDT : RF 33,960)	1,70,925.00
To Advances / Receivables received Vide Care & Share R & P	35,760.00		
To Advances / Receivables received Vide AWARE-I R & P	2,074.00		
To Advances / Receivables received Vide AWARE-II R & P	20,508.00		
To Advances / Receivables received Vide FANSA R & P	7,14,304.00	By Closing Balances ::	
To Advances / Receivables received Vide GIZ R & P	51,10,288.00	Cash on Hand (All Projects)	-
To Advances / Receivables received Vide IF R & P	3,86,095.00	Cash at Bank (All Projects)	1,56,30,982.28
To Advances / Receivables received Vide Childline R & P	10,054.00	Fixed Deposits (All Projects)	73,24,826.00
To Advances / Receivables received Vide ITC - WoW R & P	22,444.00	(IF : Rs.5,65,385.00 + Rs.6,03,803.00 + TEDT RF Rs.61,55,638.00)	
To Advances / Receivables received Vide Water Sheds R & P	5,284.00		
To Advances / Receivables received Vide Stat. payments R & P	68,304.00		
To T.D.S.Receivable (Previous Year) IF	16,006.00		
To Rent Deposit ITC R & P	6,000.00		
To Rent Deposit GIZ R & P	30,000.00		
To Rent Deposit ITC - WoW R & P	1,44,000.00		
T O T A L	13,01,07,539.54	T O T A L	13,01,07,539.54

For Modern Architects for Rural India (MARI)


R. MURALI
Executive Director


K. SURESH
Secretary


K. RAMARAO
Treasurer

For

U. DEVENDRA
Chartered Accountant
Membership No.224988
UDIN: 20224988AAAAABR1295



Dated 9th day of October, 2020 at Hyderabad



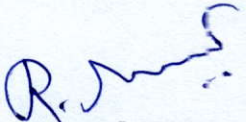
MODERN ARCHITECTS FOR RURAL INDIA (M A R I)

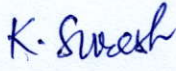
Regd. Office : Uppal, Hyderabad, Telangana State << << >> >> Field Office : Hanamonda, Warangal Dist., Telangana State

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT (FOREIGN + INDIAN FUNDS) FOR THE YEAR ENDED 31st MARCH, 2020


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 (Indian + Foreign) (Vide Schedule - II)	7,22,67,282.37	By Grants (Indian + Foreign) Vide Schedule - I)	6,67,59,622.32
To Depreciation on Fixed Assets (FC + IF) (Vide Schedule - III]	6,27,137.62	By P.A. (Environment) Receipts (ASCI + HMWS & SB) Vide Schedule - I)	12,32,500.00
To Net Loss on Sale of Fixed Assets (FC + IF)	1,20,170.01	By Interest on Savings Account (FC + IF)	4,99,638.00
		By Interest on Fixed Deposits (IF)	4,06,742.00
		By Interest on Income-tax Refund (IF)	17,880.00
		By General Receipts / Misc. Income (IF)	17,805.20
		By Excess of EXPENDITURE over INCOME carried over to the Balance Sheet	40,80,402.48
T O T A L	7,30,14,590.00	T O T A L	7,30,14,590.00

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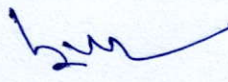
CONSOLIDATED BALANCE SHEET OF FOREIGN + INDIAN FUNDS AS AT 31st MARCH, 2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
NON-CORPUS / GENERAL FUND { Excess of INCOME over EXPENDITURE }	2,37,24,785.62	FIXED ASSETS (Net of Depreciation)	1,67,41,390.08
Opening Balance	2,78,05,188.10	(vide Schedule - III)	
Less :: Excess of Exp. over Income During year - 40,80,402.48			
NON - CURRENT & CURRENT LIABILITIES	1,79,26,674.00	NON - CURRENT & CURRENT ASSETS	17,21,731.76
(vide Schedule - IV)		(vide Schedule - V)	
NOTES ON ACCOUNTS - SCHEDULE - VI		DEPOSITS : Rent and Telephone	2,32,529.50
		(4,03,529.50 - 6,000 - 30,000 - 1,44,000 + 9,000)	
		CLOSING BALANCES ::	
		Cash on Hand (All Projects)	
		Cash at Bank (All Projects)	1,56,30,982.28
		Fixed Deposits (All Projects)	73,24,826.00
		{ IF : Rs.5,65,385 + Rs.6,03,803 + TEDT RF : Rs.61,55,638 }	
T O T A L	4,16,51,459.62	T O T A L	4,16,51,459.62

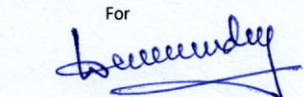

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