



# DEVENDRA U & CO

## Chartered Accountants

Address: 1-2-234/13/53 To 56, F. No: G-8, Reliance Residency, Indira Park Road, Domalguda, Hyderabad, Telangana - 500029. Ph: 040-668 44 969 Mob: 998 55 82676 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, 2023**, 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*



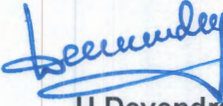
**OPINION:**

In my opinion and to the best of my information and according to the explanations given to me, the financial statements (read with the Notes wherever appearing and forming part of the Accounts and having regard to Schedule - II of the Consolidated Receipts and Payments Account) 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, 2023**
- (b) In the case of the Income & Expenditure Account, of the **Excess of INCOME over EXPENDITURE ( APPLIED )** 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  
12<sup>th</sup> September, 2023

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



**U. Devendra**  
SOLE PROPRIETOR

Membership No. 224988

UDIN : 23224988BGVHLR1629



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

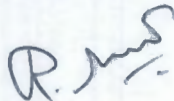
Regd. Office : Uppal, Hyderabad, Telangana State << << >> >> Field Office : Hanamonda, Warangal Dist., Telangana State

### CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT ( FOREIGN + INDIAN FUNDS ) FOR THE FINANCIAL YEAR 2022-2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To OPENING BALANCES ::</b>		<b>By PROJECT EXPENDITURE ::</b>	<b>8,25,84,673.60</b>
Cash on Hand ( All Projects )	-	( VIDE Schedule - II )	
Cash at Bank ( All Projects )	2,79,81,399.99		
Fixed Deposits ( All Projects )	73,40,260.00	By Advances / Payables paid Vide FC Main R & P	12,074.00
( IF : Rs.6,40,935.00 + TEDT RF Rs.66,99,325.00 )		By Advances / Payables paid Vide C. R. S R & P	13,259.00
		By Advances / Payables paid Vide AWARE-II R & P	35,600.00
<b>To Grant Receipts ( Foreign + Indian )</b>	<b>6,54,54,675.62</b>	By Advances / Payables paid Vide IF Main R & P	50,540.00
( vide Schedule - I )		By Advances / Payables paid Vide Childline R & P	4,64,349.00
<b>To Professional/Con.Rec. - HMWS&amp;SB, ASCI, GHMC</b>	<b>8,17,500.00</b>	By Advances / Payables paid Vide ITC - WoW R & P	1,53,400.00
( vide Schedule - I )		By Advances / Payables paid Vide TSACS - W R & P	11,673.00
		By Advances / Payables paid Vide TSACS - B R & P	5,81,132.00
<b>To Interest Income ::</b>		By Advances / Payables paid Vide W.S. R & P	31,336.00
Savings Accounts	4,61,563.00	By Advances / Payables paid Vide S. P. R & P	36,518.00
Term Deposits ( FDs )	5,00,159.00		
Income-tax Refund	10,881.00	By Rent Deposit ( EDUCATE-Rs.6,000+TSACS (W)-Rs.18,000 + CRS-86,000 }	1,10,000.00
<b>To Agricultural Income</b>	<b>57,500.00</b>	By TDS / TCS Receivable ( Asst. Year 2023-2024 )	<b>1,46,181.00</b>
<b>To I. T. Refund ( Assessment Year 2021-2022 )</b>	<b>59,189.00</b>		
<b>To I. T. Refund ( Assessment Year 2022-2023 )</b>	<b>1,17,380.00</b>		
<b>To Pre (Prior) Period Project Grant ( I &amp; E Exp. ) Pr. Yr. - F.C.</b>	<b>1,17,77,200.00</b>	By Pre (Prior) Period Grants ( B.S. - Cur. Liab. ) Pr. Yr. - F.C.	<b>1,17,77,200.00</b>
<b>To Pre (Prior) Period Project Grant ( I &amp; E Exp. ) Pr. Yr. - I.F.</b>	<b>93,45,750.00</b>	By Pre (Prior) Period Grants ( B.S. - Cur. Liab. ) Pr. Yr. - I.F.	<b>93,45,750.00</b>
<b>To Pre (Prior) Period Grants ( B. S. Cur. Liab. ) Cur. Year - F.C.</b>	<b>13,20,000.00</b>	By Pre (Prior) Period Project Grants ( I & E Exp. ) Cur. Yr. - F.C.	<b>13,20,000.00</b>
<b>To Pre (Prior) Period Grants ( B. S. Cur. Liab. ) Cur. Year - I.F.</b>	<b>10,28,800.00</b>	By Pre (Prior) Period Project Grants ( I & E Exp. ) Cur. Yr. - I.F.	<b>10,28,800.00</b>
<b>To Provisions/Payables/Advances recd. Vide FC Main R &amp; P</b>	<b>13,484.00</b>		
<b>To Provisions/Payables/Advances recd. Vide AWARE-II R &amp; P</b>	<b>85,117.00</b>		
<b>To Provisions/Payables/Advances recd. Vide CRS R &amp; P</b>	<b>51,56,177.00</b>	<b>By Closing Balances ::</b>	
<b>To Provisions/Payables/Advances recd. Vide IF Main R &amp; P</b>	<b>3,46,420.00</b>		
<b>To Provisions/Payables/Advances recd. Vide IF Main R &amp; P</b>	<b>49,491.00</b>		
<b>To Provisions/Payables/Advances recd. Vide Childline R &amp; P</b>	<b>3,84,171.00</b>	Cash on Hand ( All Projects )	-
<b>To Provisions/Payables/Advances recd. Vide ITC-WoW R &amp; P</b>	<b>14,13,640.00</b>	Cash at Bank ( All Projects )	1,60,28,843.01
<b>To Provisions/Payables/Advances recd. Vide TSACS-W R &amp; P</b>	<b>20,000.00</b>	Fixed Deposits ( All Projects )	1,01,87,071.00
<b>To Provisions/Payables/Advances recd. Vide W.S. Proj. R &amp; P</b>	<b>1,58,620.00</b>	( FC : Rs.48,17,339.00 + IF : Rs.53,69,732.00 )	
<b>To Provisions/Payables/Advances recd. Vide S.P. Proj. R &amp; P</b>	<b>19,022.00</b>		
<b>T O T A L</b>	<b>13,39,18,399.61</b>	<b>T O T A L</b>	<b>13,39,18,399.61</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

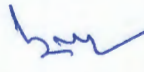
For MODERN ARCHITECTS FOR RURAL INDIA



RAMISETTY MURALI  
Executive Director



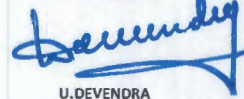
KOSARAJU SURESH  
Secretary



KOLISETTY RAMA RAO  
Treasurer



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



U.DEVENDRA  
SOLE PROPRIETOR  
Membership No.224988  
UDIN :23224988BGVHLR1629



Dated 12th September, 2023 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 2022-2023			
SCHEDULE - I	AMOUNT	SCHEDULE - II	AMOUNT
FOREIGN FUNDS -- GRANTS RECEIVED		FOREIGN FUNDS -- PROJECT EXPENDITURE	
HOPE FOR CHILDREN, UNITED KINGDOM	5,07,125.00	FC - Main Project ( Vide R & P Account )	40,62,983.32
UNITED NATIONS CHILDRENS FUND, NEW YORK - SWA PROJECT	45,24,552.00	CARE AND SHARE ITALIA ONLUS, ITALY ( Vide R & P Account )	19,60,427.00
C.R.S., Baltimore, U.S.A.	2,90,37,766.24	COVID-19 RESPONSE & RECOVERY PROJ. - C.R.S. ( Vide R & P Account )	3,06,06,808.00
CARE AND SHARE ITALIA ONLUS, ITALY	19,19,467.00	HOPE FOR CHILDREN, UNITED KINGDOM - AWARE - II ( Vide R & P Account )	6,01,510.00
HUAIROU COMMISSION OF WOMEN HOMES & COMMUNITY, BROOKLYN, NEW YORK	7,12,222.38	UNITED NATIONS CHILDRENS FUND, NEWYORK - SWA PROJECT ( Vide R & P Account )	55,02,892.00
UNITED NATIONS CHILDRENS FUND, NEW YORK ( Support National Advocacy )	8,17,500.00	ASIAN COALITION FOR HOUSING RIGHTS (FANSA) ( Vide R & P Account )	2,09,713.38
ASIAN COALITION FOR HOUSING RIGHTS (FANSA)	2,43,180.00		
<b>{ A } Total Foreign Funds Rs.3,77,61,812.62</b>	<b>3,77,61,812.62</b>	<b>{ a } Total Foreign Project Expenditure Rs.4,29,44,333.70</b>	<b>4,29,44,333.70</b>
INDIAN FUNDS - GRANTS RECEIVED		INDIAN FUNDS -- PROJECT EXPENDITURE	
		AZIM PREMJI PHIL. INITIATIVES ( Vide IF Main R & P Sch "A" )	13,84,043.00
		AZIM PREMJI PHIL. INITIATIVES ( Vide IF Main R & P Sch "B" )	25,21,152.50
AZIM PREMJI PHILANTHROPIC INITIATIVES	-	AZIM PREMJI PHIL. INITIATIVES ( Vide IF Main R & P A/C )	24,75,459.00
		Administrative Staff College of India ( IF Main R & P Sch "C" )	9,91,034.00
SAFE WATER NETWORK INDIA (SWNI) - JAN-JUN 2022	9,23,024.00	ERNEST & YOUNG FOUNDATION ( Vide IF Main R & P - Sch. "D" )	73,167.00
		SAFE WATER NETWORK INDIA (SWNI) ( Vide IF Main R & P - Sch. "E" )	8,85,240.00
SAFE WATER NETWORK INDIA (SWNI) - JUL - DEC 2022	18,52,094.00	SAFE WATER NETWORK INDIA (SWNI) ( Vide IF Main R & P - Sch. "E" )	18,72,854.16
		SAFE WATER NETWORK INDIA (SWNI) ( Vide IF Main R & P - Sch. "E" )	9,47,817.00
SAFE WATER NETWORK INDIA (SWNI) - JAN-JUN 2023	9,53,604.00	SAFE WATER NETWORK INDIA (SWNI)-PEPSICO	80,500.00
		SOLOIN INDIA PRIVATE LIMITED PROJECT ( VIDE IF MAIN R & P Account )	10,00,000.00
SAFE WATER NETWORK INDIA (SWNI) - PEPSICO	80,500.00	HYDERABAD METRO WATER SUPPLY AND SEWARAGE BOARD (World Water Day Expenditure)	480.00
		HYDERABAD METRO WATER SUPPLY AND SEWARAGE BOARD (Jal Jeevan Expenditure)	38,600.00
UNITED WAY OF HYDERABAD	5,02,000.00	HYDERABAD METRO WATER SUPPLY AND SEWARAGE BOARD (WALC Expenditure)	10,891.00
		Administrative Staff College of India - SH & SH PROJECT EXPENDITURE	67,500.00
SOLOIN INDIA PRIVATE LIMITED, HYDERABAD	10,00,000.00	CENTRE FOR ORGANIZATIONAL DEVELOPMENT (COD)	64,000.00
		MARI ( IND ) PROJECT	3,70,627.50
		PROJAWAL EXPENDITURE	4,556.00
		Cost of TATA SAFARI - SUV ( Four Wheeler )	26,22,974.00
		( Total IF Main Project Expenditure : Rs.1,54,10,895.16 )	
CHILDLINE INDIA FOUNDATION, NEW DELHI	11,86,589.00	CHILDLINE INDIA FOUNDATION, NEW DELHI	11,09,026.54
ITC LTD. ( WOW )	1,28,42,859.00	ITC LTD. ( WOW )	1,41,01,703.00
H C L FOUNDATION	19,51,000.00	HCL FOUNDATION	26,46,360.00
NATIONAL AIDS CONTROL ORGANIZATION -NEW DELHI -TSACS WARANGAL TI	19,92,020.00	NATIONAL AIDS CONTROL ORGANIZATION -NEW DELHI -TSACS WARANGAL TI	20,08,718.30
NATIONAL AIDS CONTROL ORGANIZATION -NEW DELHI -TSACS BHUPALAPALLY TI	23,33,619.00	NATIONAL AIDS CONTROL ORGANIZATION -NEW DELHI -TSACS BHUPALAPALLY TI	20,59,382.00
NATIONAL BANK FOR AGRICULTURE AND RURAL DEVELOPMENT (NABARD) ( WATERSHED - FPOs )	11,69,700.00	NATIONAL BANK FOR AGRICULTURE AND RURAL DEVELOPMENT (NABARD) ( WATERSHED - FPOs )	10,35,096.00
		STATUTORY PAYMENTS ACCOUNT	4,420.00
PLAN INTERNATIONAL (INDIA) CHAPTER, NEW DELHI- HSBC	9,05,854.00	PLAN INTERNATIONAL (INDIA) CHAPTER, NEW DELHI- HSBC	12,64,738.90
<b>{ B } Total Indian Funds Project : Rs.2,76,92,863.00</b>	<b>2,76,92,863.00</b>	<b>{ b } Total Indian Funds Project Exp. Rs.3,96,40,339.90</b>	<b>3,96,40,339.90</b>
<b>TOTAL GRANTS ( FOREIGN + INDIAN ) VIDE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT { A + B }</b>	<b>6,54,54,675.62</b>	<b>TOTAL PROJECT EXPENDITURE ( FOREIGN + INDIAN ) VIDE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT { a + b }</b>	<b>8,25,84,673.60</b>
<b>PROFESSIONAL / CONTRACT RECEIPTS ::</b>		<b>ADD :: Un-Utilized restricted Grants { received during current Financial Year } treated as expenditure</b>	<b>23,48,800.00</b>
i) Prof. Receipts - Admn. Staff College of India - 194 JB	6,00,000.00	LESS :: Un-Utilized Restricted Grants of Previous Financial Year treated as Grants ( Income ) of Current Year	-2,11,22,950.00
ii) Prof. Rec. - Admn. Staff College of India + GHMC-194JB	1,72,500.00	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	-47,62,872.00
iii) Prof. Receipts-HMWS&SB (World Water Day / Jal Jeevan / Walc) - 194 C	45,000.00	ADD :: Payment of total amount of Payables / Provisions ( relating to the previous Fin. Year 2021-2022 ) made during the Current Fin. Yr. 2022-2023 vide respective individual R & P Accounts >> { IF Main Rs.44,241 + Childline Rs.4,64,349 + WOW Rs. 1,53,400 + TSACS (W) Rs.11,673 + TSCACS ( B ) Rs.5,81,132 + WATERSHED Rs.23,571 }	12,78,366.00
		LESS :: Amount of Provisions made during the Current Fin. Year 2022-2023 vide respective individual R & P Accounts >> { AWARE-II Rs.85,117 + IF Main Rs.16,500 + Childline Rs.3,84,171 + WOW Rs.2,02,960 + Watershed Rs.1,58,620 }	-8,47,368.00
<b>TOTAL GRANTS VIDE CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT AS WELL AS INCOME AND EXPENDITURE ACCOUNT</b>	<b>6,62,72,175.62</b>	<b>TOTAL PROJECT REVENUE EXPENDITURE - { APPLICATION OF INCOME } VIDE CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT</b>	<b>5,94,78,649.60</b>

For MODERN ARCHITECTS FOR RURAL INDIA

*R. Suresh*  
**RAMISSETTY MURALI**  
 Executive Director

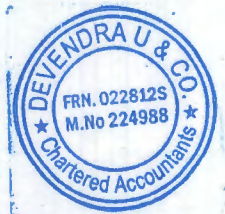
**KOSARAJU SURESH**  
 Secretary

**KOLISSETTI RAMA RAO**  
 Treasurer



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

*Devendra U & Co.*  
**U.DEVENDRA**  
 SOLE PROPRIETOR  
 Membership No.224988  
 UDIN :23224988BGVHLR1629



Dated 12th September, 2023 at Hyderabad

On

## 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 { APPLICATION OF INCOME } ACCOUNT ( FOREIGN + INDIAN FUNDS ) FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2023

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 ( <i>REVENUE</i> ) Expenditure { Application of Income ( IF + FC ) }	5,94,78,649.60	By Grants Received { IF + FC }	6,54,54,675.62
( Vide Schedule - II )		( Vide Schedule - I )	
		By Professional Receipts from ASCI (U/s.194JB) and HMWS & SB ( U/s.194C )	8,17,500.00
		( Vide Schedule - I )	
To Depreciation on Fixed Assets ( FC + IF )	20,12,055.37	By Interest on Savings Account ( FC + IF )	4,61,563.00
( Vide Schedule - III )			
		By Interest on Fixed Deposits ( FC + IF )	5,00,159.00
By Excess of INCOME over EXPENDITURE carried over to the Balance Sheet	58,11,573.65	By Interest on Income-tax Refunds ( IF )	10,881.00
		By Agricultural Income ( IF )	57,500.00
<b>T O T A L</b>	<b>6,73,02,278.62</b>	<b>T O T A L</b>	<b>6,73,02,278.62</b>

For MODERN ARCHITECTS FOR RURAL INDIA

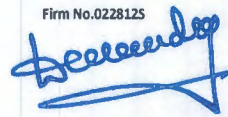
  
RAMISETTY MURALI  
Executive Director

  
KOSARAJU SURESH  
Secretary

  
KOLISETTY RAMA RAO  
Treasurer



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



U.DEVENDRA  
SOLE PROPRIETOR  
Membership No.224988



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Dated 12th September, 2023 at Hyderabad

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

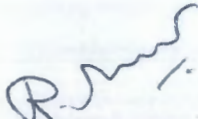
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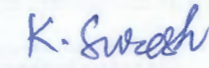
## S C H E D U L E - III

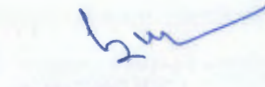
### FIXED ASSETS & DEPRECIATION STATEMENT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2023

S. No.	DESCRIPTION OF THE ASSETS	Rate of Dep. on W.D.V.	GROSS BLOCK				DEPRECIATION				NET BLOCK			
			As on 1st April, 2022	Additions during the year	Deductions / Adjustments during the year	As at 31st March, 2023	As on 1st April, 2022	Additions during the year	Deductions / Adjustments during the year	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022		
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%	39,69,924.00		-	39,69,924.00	6,55,629.82	3,31,429.42	-	-	9,87,059.24		29,82,864.76	33,14,294.18
3	Community Training Centre L H L	10%	12,26,157.35		-	12,26,157.35	10,94,792.63	13,136.47	-	-	11,07,929.10		1,18,228.25	1,31,364.72
4	Store Room L H L	10%	11,891.50		-	11,891.50	11,161.83	72.97	-	-	11,234.80		656.70	729.67
5	Furniture & Fittings	10%	12,52,191.85		-	12,52,191.85	8,60,987.53	39,120.43	-	-	9,00,107.96		3,52,083.89	3,91,204.32
6	Computers & Allied Equipment	40%	48,26,941.82	72,000.00	-	48,98,941.82	35,93,298.70	5,22,257.25	-	-	41,15,555.95		7,83,385.87	12,33,643.12
7	Copier / Duplicating Machine	15%	88,500.00		-	88,500.00	29,354.35	8,871.85	-	-	38,226.20		50,273.80	59,145.65
8	Cameras & Accessories	15%	5,67,218.00	24,898.00	-	5,92,116.00	4,80,991.23	16,668.71	-	-	4,97,659.94		94,456.06	86,226.77
9	LCD & Slide Projectors	15%	5,08,869.50	37,000.00	-	5,45,869.50	3,58,764.28	28,065.78	-	-	3,86,830.06		1,59,039.44	1,50,105.22
10	Public Address Systems	15%	1,83,497.00		-	1,83,497.00	1,22,458.68		-	-	1,22,458.68		61,038.32	61,038.32
11	Air Conditioners / Water Coolers	15%	1,01,200.00		-	1,01,200.00	47,424.34		-	-	47,424.34		53,775.66	53,775.66
12	Four Wheeler (Toyota Innova)	15%	-	26,22,974.00		26,22,974.00		3,93,446.10			3,93,446.10		22,29,527.90	-
13	Two Wheelers (STC)	15%	3,59,800.00		-	3,59,800.00	2,00,154.84	23,946.77	-	-	2,24,101.61		1,35,698.39	1,59,645.16
14	Generators	15%	30,500.00		-	30,500.00	19,859.62	1,596.06	-	-	21,455.68		9,044.32	10,640.38
15	Motor Pumps	15%	34,246.75		-	34,246.75	31,359.43	433.10	-	-	31,792.53		2,454.22	2,887.32
16	Weighing Machine	15%	30,000.00		-	30,000.00	24,536.77	819.48	-	-	25,356.25		4,643.75	5,463.23
17	Shredding Machines	15%	1,58,000.00	6,60,800.00	-	8,18,800.00	33,772.50	68,194.13	-	-	1,01,966.63		7,16,833.37	1,24,227.50
18	F.B.Conveyor Belt	15%	15,34,000.00		-	15,34,000.00	1,15,050.00	2,12,842.50	-	-	3,27,892.50		12,06,107.50	14,18,950.00
19	Hydraulic Machines	15%	11,12,740.00	13,45,200.00	-	24,57,940.00	1,16,911.00	3,51,154.35	-	-	4,68,065.35		19,89,874.65	9,95,829.00
	<b>GRAND TOTAL</b>		<b>2,86,09,677.77</b>	<b>47,62,872.00</b>	<b>-</b>	<b>3,33,72,549.77</b>	<b>77,96,507.55</b>	<b>20,12,055.37</b>	<b>-</b>	<b>-</b>	<b>98,08,562.92</b>		<b>2,35,63,986.85</b>	<b>2,08,13,170.22</b>

For MODERN ARCHITECTS FOR RURAL INDIA

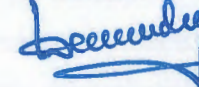
  
**RAMISETTY MURALI**  
 Executive Director

  
**KOSARAJU SURESH**  
 Secretary

  
**KOLISETTY RAMA RAO**  
 Treasurer



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



**U.DEVENDRA**  
 SOLE PROPRIETOR  
 Membership No.224988

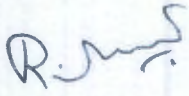
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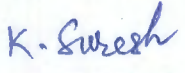


Dated 12th September, 2023 at Hyderabad

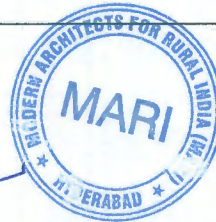
Om			
<b>MODERN ARCHITECTS FOR RURAL INDIA ( M A R I )</b>			
Regd. Office : Uppal, Hyderabad, Telangana State << << >> >>		Field Office : Hanamonda, Warangal Dist., Telangana State	
<b>CONSOLIDATED BALANCE SHEET OF FOREIGN + INDIAN FUNDS AS AT 31ST MARCH, 2023</b>			
L I A B I L I T I E S	A M O U N T	A S S E T S	A M O U N T
<b>NON-CORPUS / GENERAL FUND</b> { Excess of INCOME over EXPENDITURE }	4,67,86,346.36	<b>FIXED ASSETS ( Net of Depreciation )</b>	2,35,63,986.85
Opening Balance	4,05,43,774.71	( vide Schedule - III )	
Add :: Excess of. Income over Exp. Dur. year Rs.58,11,573.65 - Rs.8,47,368 ( Prov. Made during Cur. Year ) + Rs.12,78,366 ( Prev.Year Prov. Paid ) = 62,42,571.65			
<b>NON - CURRENT &amp; CURRENT LIABILITIES</b>	37,55,268.00	<b>NON - CURRENT &amp; CURRENT ASSETS</b>	4,08,184.00
( vide Schedule - IV )		( vide Schedule - V )	
<b>NOTES ON ACCOUNTS - SCHEDULE - VI</b>		<b>DEPOSITS : Rent and Telephone</b>	
		( 4,03,529.50 - 6,000 - 30,000 - 1,44,000 + 9,000 - 3,000 + 14,000 + 86,000 + 18,000 + 6,000 )	3,53,529.50
		<b>CLOSING BALANCES ::</b>	
		Cash on Hand ( All Projects )	-
		Cash at Bank ( All Projects )	1,60,28,843.01
		Fixed Deposits ( All Projects )	1,01,87,071.00
		(FC: Rs.48,17,339.00 + IF: Rs.53,69,732.00)	
<b>T O T A L</b>	<b>5,05,41,614.36</b>	<b>T O T A L</b>	<b>5,05,41,614.36</b>
The amounts represented by the provisions made during the current year and the payment of previous year's provision with respect to certain projects as indicated under the head "Non-Corpus / General Fund" as above, is the corresponding effect given to the Project Expenditure incurred for such Projects, vide Schedule - II supra			

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.0228125

  
U.DEVENDRA  
SOLE PROPRIETOR  
Membership No.224988



UDIN :23224988BGVHLR1629

Dated 12th September, 2023 at Hyderabad.

Om

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

Regd. Office : Uppal, Hyderabad, Telangana State &lt;&lt; &gt;&gt; &gt;&gt; Field Office : Hanamonda, Warangal Dist., Telangana State

**SCHEDULES TO CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2023**

SCHEDULE - IV		SCHEDULE - V	
NON-CURRENT & CURRENT LIABILITIES		NON-CURRENT & CURRENT ASSETS	
HOPE FOR CHILDREN, UNITED KINGDOM - AWARE - II (P.Y. : 18,000 + C.Y. 85,117 - C.Y. 35,600)	67,517.00		
IF Main Proj. {C.Y. SWNI Incen. 16,500 + R. Murali 20,973}	37,473.00		
Pre (Prior) Period Grants ( B. S. Cur. Liab. ) C.Yr - F.C.	13,20,000.00	IF Main { C.Y.: K.Suresh 2,400 + Navjeevan Soc. 3,899 }	6,299.00
CHILDLINE INDIA FOUNDATION PROJECT ( P.Y. Rs. 4,59,349 - C.Y. 4,64,349 + C.Y. 3,84,171 )	3,79,171.00	CATHOLIC RELIEF SERVICES - U.S.A Proj. { V.Sridhar ( Travel ) }	13,259.00
NATIONAL AIDS CONTROL ORGANIZATION - NEW DELHI - TSACS WARANGAL TI ( Op 3,37,771 + 20,000 - 11,673 )	3,46,098.00	ITC WOW Proj. { Op. 15,02,685 + 1,53,400 - 14,13,640 }	2,42,445.00
NATIONAL AIDS CONTROL ORGANIZATION - NEW DELHI - TSACS BHUPALAPALLY TI ( Op 8,39,092 - 5,81,132 )	2,57,960.00	Tax Deducted at Source { Op. 4,06,499 - 1,70,925 + 1,17,380 - 59,189 - 1,17,380 + 1,46,181 - 1,76,385 }	1,46,181.00
Pre (Prior) Period Grants ( B. S. Cur. Liab. ) C.Yr - I.F.	10,28,800.00		
NATIONAL BANK FOR AGRICULTURE AND RURAL DEVELOPMENT (NABARD) ( WATERSHED - FPOs ) (CY : 1,58,620 )	1,58,620.00		
Statutory Payments Accounts ( Op 1,77,125 - Net 17,496 )	1,59,629.00		
<b>T O T A L</b>	<b>37,55,268.00</b>	<b>T O T A L</b>	<b>4,08,184.00</b>

For MODERN ARCHITECTS FOR RURAL INDIA

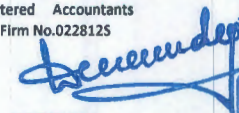


  
**RAMISETTY MURALI**      **K. SURESH**      **KOLISETTI RAMA RAO**  
 Executive Director      Secretary      Treasurer



Dated 12th September, 2023 at Hyderabad

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


  
**U. DEVENDRA**  
 SOLE PROPRIETOR  
 Membership No. 224988

UDIN : 23224988BGVHLR1629





## 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 2022 - 2023

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 at 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.

In pursuance of the amended provisions of Sections 11 and 12 of the Income-tax Act, 1961, the project expenditure as in the Consolidated Receipts and Payments Account is duly adjusted for grants { as indicated under the head "Income Recognition" supra } ; for expenditure incurred during the year under consideration, but not paid ; for previous year's corresponding provisions paid during the year under consideration and the cost of the Fixed Assets purchased during the year under consideration and included in the Project Expenditure of respective Projects to arrive at the Net Project Expenditure ( representing income applied ) during the year under consideration, vide Schedule – II to the Consolidated Receipts and Payments Account

### 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.

Hyderabad  
12<sup>th</sup> September, 2023



K. Suresh R

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

U. Devendra  
SOLE PROPRIETOR  
Membership No. 224988  
UDIN : 23224988BGVHLR1629

