



# 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, 2025**, 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.



**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 – III of the Consolidated Receipts and Payments Account and Schedule VIII forming part of Income & Expenditure Account and Balance Sheet ) 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, 2025**
- (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> day of September, 2025



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

**U. Devendra  
SOLE PROPRIETOR  
Membership No.224988  
UDIN : 25224988BMLIRO8928**



# MODERN ARCHITECTS FOR RURAL INDIA (MARI)

Regd. Off. : No.2-17-61, Uppal, Hyderabad-500 039 <<< >>> Admin. Office :No.12-13-677/66, Street No.1, Kimtee Colony, Tarnaka, Secunderabad-500 017


## CONSOLIDATED BALANCE SHEET OF FOREIGN + INDIAN FUNDS AS AT 31st MARCH, 2025

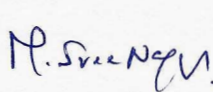
DESCRIPTION OF LIABILITIES	AMOUNT	DESCRIPTION OF ASSETS	AMOUNT
NON-CORPUS / GENERAL FUND :	8,24,64,772.75	FIXED ASSETS { Net of Depreciation }	4,59,01,769.90
{ Excess of Income over Expenditure }		( Vide Schedule - IV )	
Opening Balance >>> >>> Rs.6,21,49,277.34		NON - CURRENT ASSETS	
Add : Current Year's Excess of Income over Expenditure . Rs.2,00,87,947.41 + Rs.14,17,193.00 { Previous Year's Provisions / Payables Paid - application } - Rs.11,89,645.00 (		CURRENT ASSETS	22,73,286.41
Provisions made / Payables ) = Rs.2,03,15,495.41		( Vide Schedule - IV )	
NON - CURRENT LIABILITIES	11,75,009.00		
( Vide Schedule - V )		DEPOSITS : ( RENT & TELEPHONE )	7,61,093.50
		Op. Bal. Rs.5,62,886.50 + C.Y.Rs.3,61,064.00 - Rs.1,62,857.00	
CURRENT LIABILITIES	3,62,35,712.00	CLOSING BALANCES ::	
( Vide Schedule - VI )			
		Cash on Hand ( All Projects )	
NOTES ON ACCOUNTS ( Vide SCHEDULE - VIII )		Cash at Bank ( All Projects )	5,90,04,288.94
		Fixed Deposits ( All Projects )	1,19,35,055.00
		( FC Rs.54,29,264+IF Rs.53,35,179+W.S. Rs.11,70,612 )	
TOTAL	11,98,75,493.75	TOTAL	11,98,75,493.75

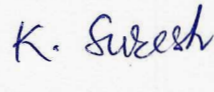
The amounts represented by the provisions made during the Current Year and the payment of Previous Year's Provisions with respect to certain projects as indicated under the head "Non-Corpus / General Fund" as above, is the corresponding effect given to the Project Expenditure incurred for such Projects, vide Schedule - III supra

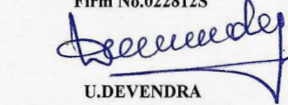
For MODERN ARCHITECTS FOR RURAL INDIA

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

  
Ramisetty Murali  
EXE. DIRECTOR

  
Malladi Sree Nagesh  
TREASURER

  
Kosaraju Suresh  
SECRETARY

  
U.DEVENDRA  
SOLE PROPRIETOR  
Membership No.224988  
UDIN : 25224988BMLIRO8928



Dated at Hyderabad, this the 12th day of September, 2025

## MODERN ARCHITECTS FOR RURAL INDIA ( MARI )

Regd. Off. : No.2-17-61, Uppal, Hyderabad - 500 039 <<< >>> Admin. Office :No.12-13-677/66, Street No.1, Kimtee Colony, Tanaka, Secunderabad - 500 017

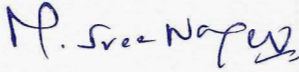
### CONSOLIDATED INCOME & EXPENDITURE { APPLICATION OF INCOME } ACCOUNT ( FOREIGN + INDIAN FUNDS ) FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Project { REVENUE } Expenditure ( adjusted ) { Application of Income ( FC + IF ) ( Vide Schedule - III )	14,78,33,461.70	By Grants Received { FC+ IF } ( Vide Schedule - I )	18,04,09,229.86
To Depreciation on Fixed Assets ( FC + IF ) ( Vide Schedule - IV )	1,58,20,609.75	By Professional Receipts ( Vide Schedule - II )	6,15,221.00
To Excess of INCOME over EXPENDITURE carried over to the Balance Sheet	2,00,87,947.41	By Interest on Savings Accounts	17,88,695.00
NOTES ON ACCOUNTS ( Vide SCHEDULE - VIII )		By Interest on Fixed Deposits	8,03,644.00
		By Interest on Income-tax Refund	10,229.00
		By Agricultural Income	1,15,000.00
TOTAL	18,37,42,018.86	TOTAL	18,37,42,018.86

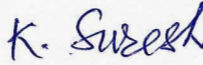
FOR MODERN ARCHITECTS FOR RURAL INDIA



RAMISETTY MURALI  
EXE. DIRECTOR

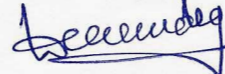


MALLADI SREE NAGESH  
TREASURER



KOSARAJU SURESH  
SECRETARY

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



U.DEVENDRA  
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Dated at Hyderabad, this the 12th day of September, 2025



# MODERN ARCHITECTS FOR RURAL INDIA ( MARI )

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CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT ( FOREIGN + INDIAN FUNDS ) FOR THE FINANCIAL YEAR 2024-2025

## RECEIPTS

DESCRIPTION OF RECEIPTS	AMOUNT
To Opening Balances ::	
Cash on Hand ( All Projects )	-
Cash at Bank ( All Projects )	4,67,63,661.19
Fixed Deposits ( All Projects )	1,18,11,897.00
( FC Rs.51,13,934 + IF Rs.50,24,694 + W.S. Rs.16,73,269 )	
	11811897
To Grants Receipts ( Foreign + Indian )	18,04,09,229.86
( Vide Schedule - I )	
To Professional / Consultancy Receipts	6,15,221.00
Vide Schedule - II )	
To Interest Income ::	
Savings Account	17,88,695.00
Fixed Deposits	8,03,644.00
Income-tax Refund ( Interest )	10,229.00
To Agricultural Income	1,15,000.00
<<<<< >>>>>	
To Pre ( Prior ) Period Grant ( I & E ) Prev. Yr. - F.C.	57,54,000.00
To Pre ( Prior ) Period Grant ( I & E ) Prev. Yr. - I.F.	3,47,03,000.00
To Pre ( Prior ) Period Grants ( B.S. Cur. Liab. ) Cur Yr. - I.F.,	3,46,10,500.00
To Income-Tax Refund	1,46,181.00
To Pr.Yr.ADVANCES RECOVERED / Cr.Yr.PROVISIONS MADE:	
FC MAIN PROJECT	15,000.00
BCI - GIF PROJECT	62,769.00
SPEED - CRS PROJECT	6,70,854.00
DGF PROJECT	1,30,532.00
IF MAIN PROJECT	1,555.00
APPI PROJECT	36,164.00
WOW - ITC PROJECT	4,95,523.00
UNHCR PROJECT	7,76,743.00
TSACS - Warangal Project	3,68,891.00
TSACS - Bhupalapally Project	3,17,715.00
GVN BC - NABARD PROJECT	1,47,925.00
FSPF - NABARD Farmers Project	76.00
Watershed - M.C. Project	9,000.00
Statutory Payments Project	3,26,786.00
<b>TOTAL</b>	<b>32,08,90,791.05</b>

## PAYMENTS

DESCRIPTION OF PAYMENTS	AMOUNT
By PROJECT EXPENDITURE ( Foreign + Indian ) ::	17,07,62,312.70
( Vide Schedule - III )	
By Cr. Yr. ADVANCES MADE / Pr. Yr. PROVISIONS PAID ::	
FC MAIN PROJECT	8,32,681.48
BCI - GIF PROJECT	88,340.17
SPEED - CRS PROJECT	9,72,370.00
HUAIROU COMM.WOMEN HOMES & COMM.( FANSA )	5,61,008.00
IF MAIN PROJECT	32,946.36
APPI PROJECT	52,551.40
UNHCR PROJECT	9,65,852.00
GVN BC - NABARD PROJECT	1,59,375.00
Statutory Payments Project	1,65,633.00
By Pre ( Prior ) Period Grants ( B.S. Cur. Liab. ) Prev. Yr. - F.C.	57,54,000.00
By Pre ( Prior ) Period Grants ( B.S. Cur. Liab. ) Prev. Yr. - I.F.,	3,47,03,000.00
By Pre ( Prior ) Period Grant ( I & E ) Cur. Yr. - I.F.	3,46,10,500.00
By Rent Deposits { Rs.3,61,064 - Rs.1,62,857 }	1,98,207.00
By TDS / TCS Receivable ( Asst. Year 2025-2026 )	92,670.00
By Closing Balances ::	
Cash on Hand ( All Projects )	-
Cash at Bank ( All Projects )	5,90,04,288.94
Fixed Deposits ( All Projects )	1,19,35,055.00
( FC Rs.54,29,264 + IF Rs.53,35,179 + W.S. Rs.11,70,612 )	
<b>TOTAL</b>	<b>32,08,90,791.05</b>

NOTE : The amounts / accruals received by the organization from few projects { vide Payments side of the Receipts & Payments Account of the FC-Main Account and IF-MAIN relating to the implementation of such Projects } towards the absorption of the cost of Core Expenditure of the Organization, is duly accounted against such individual Project Expenditure and reflected in FC-4 and ITR-7 respectively

FOR MODERN ARCHITECTS FOR RURAL INDIA

*R. Sree Nagesh*  
RAMISETTY MURALI  
EXE. DIRECTOR

*M. Sree Nagesh*  
MALLADI SREE NAGESH  
TREASURER

*K. Suresh*  
KOSARAJU SURESH  
SECRETARY

For Devendra U & Co.  
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*Devendra U & Co.*  
U.DEVENDRA  
SOLE PROPRIETOR

Membership No.224988

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Dated at Hyderabad, this the 12th day of September, 2025



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

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## SCHEDULES TO CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT ( FOREIGN + INDIAN FUNDS ) FOR THE FINANCIAL YEAR 2024-2025

SCHEDULE - I		AMOUNT	SCHEDULE - III		AMOUNT
<b>FOREIGN GRANTS RECEIVED</b>			<b>FOREIGN PROJECT EXPENDITURE</b>		
BCI GROWTH AND INNOVATION FOUNDATION ( BCI )		3,25,07,852.20	BETTER COTTON INITIATIVE ( G.I.F. )		3,30,66,259.70
CATHOLIC RELIEF SERVICES ( SPEED Proj. )		1,76,96,686.00	SPEED PROJECT ( C.R.S. )		1,64,05,910.12
CARE TO ACTION ( EDUCATE Proj. )		26,16,922.57	EDUCATE PROJECT ( CARE. TO ACTION )		23,19,047.76
UNITED NATIONS CHILDRENS FUND ( SWA Proj. )		32,34,544.20	SANITATION & WATER FOR ALL PROJECT ( UNICEF )		47,12,593.20
HUAIROU COMMISSION WOMEN HOMES & COMMUNITY.		38,79,235.00	FANSA PROJECT ( HUAIROU COMM. WOMEN HOMES & COMM. )		33,68,308.68
DIGITAL GREEN FOUNDATION		61,983.50	DIGITAL GREEN FOUNDATION		1,88,284.48
INDIA DEVELOPMENT AND RELIEF FUND ( July 2024-Dec 2024 )		19,30,089.00	FC MAIN PROJECT EXPENDITURE - ADMIN. & ESTB. EXP ( VIDE R & P )		32,81,390.23
INDIA DEVELOPMENT AND RELIEF FUND ( Mar.2025-Aug 2025 )		9,90,599.00	CONTRIBUTIONS FROM FOREIGN PROJECTS (MANAGEMENT COSTS)		-41,30,855.13
			INDIA DEVELOPMENT AND RELIEF FUND		31,52,431.54
<b>A ) Total Foreign Grants Received</b>	<b>Rs.6,29,17,911.47</b>		<b>a ) Total Project Expenditure ( Foreign Funds )</b>	<b>Rs. 6,23,63,370.58</b>	
<b>INDIAN GRANTS RECEIVED</b>			<b>INDIAN PROJECT EXPENDITURE</b>		
Azim Premji Philanthropic Initiatives Private Limited ( APPI Project )		1,98,54,000.00	Azim Premji Philanthropic Initiatives Private Limited ( APPI Project )		1,83,54,263.08
ITC LIMITED ( WOW Project ) ( CSR )		3,10,02,340.00	ITC LIMITED ( WOW Project )		3,15,68,764.20
United Nations High Commissioner for Refugees ( UNHCR )		4,78,13,173.39	United Nations High Commissioner for Refugees ( UNHCR ) Project		4,07,06,384.00
HCL FOUNDATION ( CSR )		32,86,039.00	WASH PROJECT IN HYDERABAD SCHOOLS -- HCL FOUNDATION		33,12,866.48
N.A.C.O.-TSACS - WARANGAL TI ( G )		31,18,527.00	N.A.C.O.-TSACS - WARANGAL TI		35,11,237.00
N.A.C.O.-TSACS - BHUPALAPALLY TI ( G )		35,14,352.00	N.A.C.O.-TSACS - BHUPALAPALLY TI		40,54,295.00
NABARD - WATERSHED ( G )		11,35,569.00	WATERSHED PROJECT - NABARD		13,30,908.00
NABARD - GVN BRASS CLUSTER ( G )		9,59,563.00	GVN BRASS CLUSTER PROJECT - NABARD		7,96,612.00
NABARD - FSPF PROJECT ( G )		19,01,350.00	FSPF PROJECT - NABARD		2,93,689.00
MC - FPCL ( W.S. )		72,730.00	MC - FPCL ( W.S. )		56,883.00
IF MAIN ::					
SAFE WATER NETWORK INDIA PROJECT ( JAN 2024 - JUNE 2024 )		10,80,620.00	SAFE WATER NETWORK PROJECT ( SWN ) ( JAN 2024 - JUNE 2024 )		10,90,806.00
SAFE WATER NETWORK INDIA PROJECT ( JUL. 2024 - DEC. 2024 )		20,91,834.00	SAFE WATER NETWORK PROJECT ( SWN ) ( JUL. 2024 - DEC. 2024 )		20,77,008.00
SAFE WATER NETWORK INDIA PROJECT ( JAN. 2025 - MAR.2025 )		11,84,000.00	SAFE WATER NETWORK PROJECT ( SWN ) ( JAN. 2025 - MAR.2025 )		11,13,209.00
			SWN GRANT RETURNED		39,960.00
SOLON INDIA PRIVATE LIMITED ( CSR )		4,27,221.00	SOLON INDIA PRIVATE LIMITED		3,88,392.00
Donation from Syed Ahmed		50,000.00	MARI IND PROJECT		3,47,730.00
			IF MAIN PROJECT EXPENDITURE ( VIDE R & P )		9,19,908.86
			CONTRIBUTIONS FROM INTERNAL PROJECTS (MANAGEMENT COSTS)		-19,37,948.50
			WORLD WATER DAY ( H.M.W.S. & S.B. )		17,475.00
			RAIN HARVESTING PIT RENOVATION ( H.M.W.S. & S.B. )		3,56,500.00
<b>B ) Total -- Indian Grants Received</b>	<b>Rs.11,74,91,318.39</b>		<b>b ) Total -- Project Expenditure ( Indian Funds )</b>	<b>Rs.10,83,98,942.12</b>	
<b>TOTAL GRANTS ( FOREIGN + INDIAN ) VIDE CONSOLIDATED RECEIPTS &amp; PAYMENTS ACCOUNT ( A + B )</b>	<b>18,04,09,229.86</b>		<b>TOTAL PROJECT EXPENDITURE ( FOREIGN + INDIAN ) VIDE CONSOLIDATED RECEIPTS &amp; PAYMENTS ACCOUNT ( A + B )</b>	<b>17,07,62,312.70</b>	
<b>SCHEDULE - II</b>			ADD : Un-Utilized Restricted Grants { received during Current Financial Year } treated as Expenditure Conversely added to Project Expenditure } IF UNHCR : Rs.1,97,20,000 + APPI Rs.1,48,90,500		3,46,10,500.00
<b>PROFESSIONAL RECEIPTS ::</b>			LESS : Un-Utilized Restricted Grants of Previous Financial Year treated as Grants { Income } of Current Year { Conversely deducted from Total Project Expenditure } IF Rs.3,47,03,000 + FC Rs.57,54,000		-4,04,57,000.00
HYDERABAD METRO WATER SUPPLY & SEWERAGE BOARD ( WWD )	1,06,000.00		LESS : Total Cost of Fixed Assets excluded from the above Project Expenditure to arrive at W.D.V. of Fixed Assets, ONLY to be CONSIDERED / CLAIMED separately as Application of Income through Total Income Computation Statement		-1,73,09,899.00
HYDERABAD METRO WATER SUPPLY & SEWERAGE BOARD ( RHP )	5,09,221.00		ADD : Payment of total amount of Payables / Provisions ( relating to previous Financial Year 2023-2024 ) made during the Current Financial Year 2024-2025 Vide R & P Accounts >> { FC Main Rs.7,47,412 + CRS Rs.3,04,150 + FANSA Rs.3,15,700 + APPI Rs.49,931 } CONSIDERED as Application of Income		14,17,193.00
			LESS : Amount of Payables / Provisions made during the Current Financial Year 2024-2025 Vide respective individual R & P Accounts >>> { FC MAIN Rs.10,000 + DGF Rs.1,30,532 + IF MAIN Rs.1,375 + APF Rs.31,672 + UNHCR Rs.1,72,459 + TSACS-W Rs.3,68,891 + TSACS-B Rs.3,17,715 + NABARD GVN BC Rs.1,47,925 + NABARD FSPF Rs.76 + NABARD MC Rs.9,000 } NOT CONSIDERED as Application of Income		-11,89,645.00
<b>TOTAL PROFESSIONAL RECEIPTS VIDE CONSOLIDATED RECEIPTS &amp; PAYMENTS ACCOUNT AND INCOME &amp; EXPENDITURE ACCOUNT</b>	<b>6,15,221.00</b>		<b>TOTAL PROJECT REVENUE EXPENDITURE { CONSIDERED AS APPLICATION OF INCOME } VIDE CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT</b>	<b>14,78,33,461.70</b>	

For MODERN ARCHITECTS FOR RURAL INDIA

*R. Suresh* *M. Sree Nagesh* *K. Suresh*  
RAMISETTY MURALI EXE. DIRECTOR  
MALLADI SREE NAGESH TREASURER  
KOSARAJU SURESH SECRETARY



For Devendra U & Co.  
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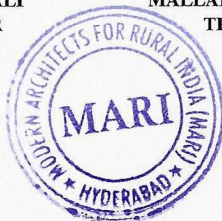
Dated at Hyderabad, this the 12th day of September, 2025

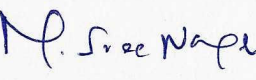


MODERN ARCHITECTS FOR RURAL INDIA ( M A R I )														
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S C H E D U L E - IV														
FIXED ASSETS & DEPRECIATION SATATEMENT FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2025														
S. No.	DESCRIPTION OF THE ASSETS	Rate of Dep. on W.D.V.	GROSS BLOCK					DEPRECIATION					NET BLOCK	
			As on 1st April, 2024	Additions during the year	Ded. / Adj. Dur. year	As at 31st March, 2025		As on 1st April, 2024	Additions during the year	Ded. / Adj. Dur. year	As at 31st March, 2025		As at 31st March, 2025	As at 31st March, 2024
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%	44,69,057.00		-	44,69,057.00		13,29,986.52	3,13,907.48	-	16,43,894.00		28,25,163.00	31,39,070.48
3	Community Training Centre L H L	10%	12,26,157.35		-	12,26,157.35		11,19,751.93	10,640.07	-	11,30,392.00		95,765.35	1,06,405.42
4	Store Room L H L	10%	11,891.50		-	11,891.50		11,300.47	59.03	-	11,359.50		532.00	591.03
5	Furniture & Fittings	10%	14,06,922.85	4,42,370.00	-	18,49,292.85		9,49,864.45	89,062.55	-	10,38,927.00		8,10,365.85	4,57,058.40
6	Computers & Allied Equipment	40%	60,32,486.82	3,60,940.00	-	63,93,426.82		47,48,948.30	6,63,971.52	-	54,12,919.82		9,80,507.00	12,83,538.52
7	Tabs	40%	-	6,10,869.00	-	6,10,869.00		-	2,44,347.60	-	2,44,347.60		3,66,521.40	0.00
8	Copier / Duplicating Machine	15%	88,500.00		-	88,500.00		45,767.27	6,409.73	-	52,177.00		36,323.00	42,732.73
9	Cameras & Accessories	15%	5,92,116.00	1,19,522.00	-	7,11,638.00		5,11,828.35	29,971.65	-	5,41,800.00		1,69,838.00	80,287.65
10	LCD & Slide Projectors	15%	6,76,433.50		-	6,76,433.50		4,24,955.78	37,721.72	-	4,62,677.50		2,13,756.00	2,51,477.72
11	Televisions	15%	1,39,960.00	2,73,000.00	-	4,12,960.00		10,497.00	53,882.00	-	64,379.00		3,48,581.00	1,29,463.00
12	Public Address Systems	15%	2,00,339.00		-	2,00,339.00		1,33,102.58	10,085.42	-	1,43,188.00		57,151.00	67,236.42
13	Air Conditioner/Water Coolers/Fridge	15%	2,38,890.00	2,20,230.00	-	4,59,120.00		67,001.69	58,817.81	-	1,25,819.50		3,33,300.50	1,71,888.31
14	Four Wheeler ( Toyota Innova )	15%	26,22,974.00		-	26,22,974.00		7,27,875.29	2,84,264.71	-	10,12,140.00		16,10,834.00	18,95,098.71
15	Two Wheelers ( STC )	15%	3,59,800.00		-	3,59,800.00		2,44,456.37	17,301.63	-	2,61,758.00		98,042.00	1,15,343.63
16	Ashok Leyland Trucks ( 15 )	15%	1,18,68,067.00		-	1,18,68,067.00		8,90,105.00	16,46,694.00	-	25,36,799.00		93,31,268.00	1,09,77,962.00
17	Tractor	15%	9,57,000.00		-	9,57,000.00		71,775.00	1,32,784.00	-	2,04,559.00		7,52,441.00	8,85,225.00
18	Forklift	15%	9,73,500.00		-	9,73,500.00		73,012.50	1,35,073.50	-	2,08,086.00		7,65,414.00	9,00,487.50
19	Bailing Machines	15%	86,00,000.00	6,00,000.00	-	92,00,000.00		6,45,000.00	12,38,250.00	-	18,83,250.00		73,16,750.00	79,55,000.00
20	Generators	15%	30,500.00		-	30,500.00		22,812.33	1,153.17	-	23,965.50		6,534.50	7,687.67
21	Motor Pumps	15%	34,246.75		-	34,246.75		32,160.66	312.09	-	32,472.75		1,774.00	2,086.09
22	Weighing Machine	15%	30,000.00		-	30,000.00		26,052.81	592.19	-	26,645.00		3,355.00	3,947.19
23	Shredding Machines	15%	8,18,800.00		-	8,18,800.00		2,09,491.64	91,396.36	-	3,00,888.00		5,17,912.00	6,09,308.36
24	F.B.Conveyor Belt	15%	15,34,000.00	41,17,000.00	-	56,51,000.00		5,08,808.63	4,62,553.37	-	9,71,362.00		46,79,638.00	10,25,191.37
25	Hydraulic Machines	15%	24,57,940.00		-	24,57,940.00		7,66,546.55	2,53,709.45	-	10,20,256.00		14,37,684.00	16,91,393.45
26	Shed Construction at Peerzadi D.R.C.C.	100%		99,94,812.00	-	99,94,812.00		-	99,94,812.00	-	99,94,812.00		-	0.00
27	Fire Hydrant System	15%		5,71,156.00	-	5,71,156.00		-	42,836.70	-	42,836.70		5,28,319.30	0.00
	<b>GRAND TOTAL</b>		<b>5,79,83,581.77</b>	<b>1,73,09,899.00</b>		<b>7,52,93,480.77</b>		<b>1,35,71,101.12</b>	<b>1,58,20,609.75</b>		<b>2,93,91,710.87</b>		<b>4,59,01,769.90</b>	<b>4,44,12,480.65</b>
During the year under consideration, a total sum of Rs.99,94,812/- has been spent on Civil Works, erection of Sheds, painting etc. at Peerzadiguda DRCC Centre, which per se are embedded into the earth and which expenditure is incurred as part of the CRS Project Expenditure ( Environment ) and is treated as a Community Asset and hence, not considered as an Asset of the Organization. However, it is indicated as an Asset in this Statement ( for the purposes of exhibition only ) and the same is written off totally during the year under consideration, with a view to give effect to it as a Community Asset.														

For MODERN ARCHITECTS FOR RURAL INDIA

  
**RAMISETTY MURALI**  
 EXE. DIRECTOR



  
**MALLADI SREE NAGESH**  
 TREASURER

  
**KOSARAJU SURESH**  
 SECRETARY

Dated at Hyderabad this the 12th day of September, 2025

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

  
**U.DEVENDRA**  
 SOLE PROPRIETOR  
 Membership No.224988  
 UDIN : 25224988BMLIRO8928





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

Regd. Off. : No.2-17-61, Uppal, Hyderabad - 500 039 <<< >>> Admin. Office :No.12-13-677/66, Street No.1, Kimtee Colony, Tarnaka, Secunderabad - 500 017

## SCHEDULES TO CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2025

### SCHEDULE V

#### NON - CURRENT LIABILITIES

SALARIES PAYABLE - TSACS - Warangal Project	3,46,098.00
SALARIES PAYABLE - TSACS - Bhupalapally Project	2,57,960.00
SALARIES PAYABLE - APPI PROJECT ( 65,724 - 49,931 )	15,793.00
Swetha Burugupalli ( APPI PROJECT)	20.00
Salaries and Expenses Payable ( Childline Project )	4,46,957.00
NABARD Project	1,08,181.00
<b>TOTAL</b>	<b>11,75,009.00</b>

### SCHEDULE - VI

#### CURRENT LIABILITIES

FC MAIN Project : Salary Payable ( Karthik )	10,000.00
DGF Project : D.O. Salary Rs.1,03,600 + D.O. Travel Rs.26,932	1,30,532.00
Pre (Prior) Period Grants ( B.S. - Current Liabilities ) Cur. Year - I. F.	3,46,10,500.00
IF Project : Rs.1,030 + Rs.345	1,375.00
APPI Project : Rs.426 + Rs.6,600 + Rs.24,646	31,672.00
NABARD GVN Brass : Rs.1,030+25,000+7,875+1,520+Rs.1,12,500	1,47,925.00
TSACS - Warangal Project ( Salaries and Exp. Payable )	3,68,891.00
TSACS - Bhupalapally Project ( Salaries and Exp. Payable )	3,17,715.00
FSPF - NABARD Farmers Project: Rs.70 + Rs.4 + Rs.2	76.00
Watershed - M.C. Project : Rent Payable	9,000.00
Statutory Payments Project : Op.Rs.4,46,873 + Rs.3,26,786 - Rs.1,65,633	6,08,026.00
<b>T O T A L</b>	<b>3,62,35,712.00</b>

### SCHEDULE - VII

#### CURRENT ASSETS

FC MAIN: Axis Bank Card Rs.269.48+Y.Raghunath Reddy Rs.85,000	85,269.48
BCI Project :Penang Exp. Receivable	88,340.17
FANSA Project : Narayan Bhatt Rs.1,25,000 + F.Sec. Rs.1,20,308	2,45,308.00
UNHCR Project : 10,800+21,750+4,37,902+4,72,236+23,164	9,65,852.00
IF Project : Rs.2,655 + Rs.20,000 + Rs.2,207 + Rs.8,084.36	32,946.36
APF Project : Rs.590.40 + 2,030	2,620.40
NABARD GVN Brass : Maruthi Arts & Crafts	1,59,375.00
ITC-WOW Proj.: Rs.2,42,445+1,32,160+70,800+15,000 - 23,523	4,36,882.00
TDS Receivable : Rs.32,955+Rs.1,22,926+Rs.8,142+Rs.92,670	2,56,693.00
<b>T O T A L</b>	<b>22,73,286.41</b>

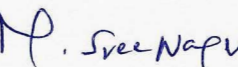
For MODERN ARCHITECTS FOR RURAL INDIA

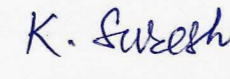
For Devendra U & Co.


Chartered Accountants

Firm No.022812S

  
RAMISETTY MURALI  
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TREASURER

  
KOSARAJU SURESH  
SECRETARY



U.DEVENDRA  
SOLE PROPRIETOR  
Membership No.224988  
UDIN : 25224988BMLIRO8928



Dated at Hyderabad, this the 12th day of September, 2025



**MODERN ARCHITECTS FOR RURAL INDIA (MARI)**  
**SCHEDULE – VIII**

**NOTES ON ACCOUNTS AND SIGNIFICANT ACCOUNTING POLICIES FORMING PART  
OF THE AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2024 - 2025**

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.

Typically, the Project Expenditure relating to varied Projects ( both Foreign plus Indian Projects ), is accounted for as per the Budget heads enumerated in the Sanctioned Budgets of the Donors, even as such Expenditure ( relating to Foreign Projects only ) is classified as per the substantive nature of the activity ( in accordance with the sanctioned / approved budget ) rather than the literal nature of the expenditure, for the purposes of reporting the same in accordance with the provisions of the FCRA, 2010.

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 ( a ) grants { as indicated under the head "*Income Recognition*" supra } ; ( b ) for expenditure incurred during the year under consideration, but not paid ; ( c ) for previous year's corresponding provisions paid during the year under consideration and ( d ) 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 – III to the Consolidated Receipts and Payments Account

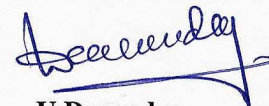
**FIXED ASSETS AND DEPRECIATION ACCOUNTING:**

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 – III ), with a view to indicate the assets at their written down values ( after calculation of Depreciation thereon ), even as such Depreciation is not claimed as application of income, for the reasons stated above. The Assessee being eligible, is claiming deduction for capital expenditure (cost of Fixed Deposits) along with Net Project Expenditure as determined in the previous para, vide Total Income Statement and Return of Income (ITR- 7).

**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.

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



U. Devendra  
SOLE PROPRIETOR  
Membership No. 224988  
UDIN : 25224988BMLIRO8928



Hyderabad  
12<sup>th</sup> day of September, 2025







