


INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT			Assessment Year 2023-24
[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified] (Please see Rule 12 of the Income-tax Rules, 1962)			
PAN	AAATM6859M		
Name	MAHILA ABHIVRUDDHI SOCIETY ANDHRA PRADESH		
Address	Plot No 11 and 12 Survey No 4 HIG, APMAS, Manikonda, Taneshanagar , HYDERABAD , 36-Telangana , 500008		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	427552001201023
Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	3,29,119
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 3,29,120
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0
This return has been digitally signed by <u>CHANDRA SEKHAR REDDY TUPALLE</u> in the capacity of <u>Chief Executive Officer</u> having PAN <u>ACHPT2431M</u> from IP address <u>49.43.201.117</u> on <u>20-Oct-2023 19:52:49</u> DSC SI.No & Issuer <u>3175486</u> & <u>2907436213638185805CN=SafeScrypt</u> <u>sub-CA for RCAI Class3 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN</u>			
System Generated Barcode/QR Code	 AAATM6859M074275520012010237d479389b57a4d465b223b06cd2d9cff976dd8f8		
<u>DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU</u>			



V. NAGARAJAN & CO.

Chartered Accountants

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH

1. Report on the financial statements

We have audited the accompanying financial statements of **MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH** (registered under the A.P. (Telangana Area) Public Societies Registration Act, 1350) which comprise the Balance Sheet as at March 31, 2023 and income and expenditure statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the Accounting standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal 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.

3. Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with 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 the disclosures in the financial statements. The procedures selected depend on the auditor's judgement, 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 control relevant to the Society's preparation and fair presentation of the financial statements that in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





V. NAGARAJAN & CO.

Chartered Accountants

4. Basis of our opinion

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. We report that:

- Proper books of accounts has been kept by the society as far as appears from our examination of the books.
- The Balance sheet and Income and Expenditure account dealt with by this report are in agreement with the books of accounts.
- The Balance sheet and Income and Expenditure statement dealt with by this report comply with the accounting standards issued by the Institute of Chartered Accountants of India to the extent applicable.
- No covenants of society have been violated.
- The activities of the society are in conformity with the objects of the society.

5. Opinion

In our opinion, and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) In the case of Balance Sheet, of the state of affairs of the Society as at March 31, 2023
- (ii) In the case of Income and Expenditure account deficit for the year ended on that date.

Date: 14th August, 2023
Place: Hyderabad
UDIN: 23017799BGXDUU1614



for V. Nagarajan & Co.,
Chartered Accountants
ICAI Firm Reg. No.: 004879N

A.G. Sitaraman

A.G. Sitaraman

Partner

M. No.: 017799

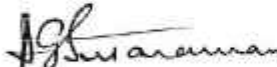
MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
BALANCE SHEET AS ON 31 MAR 2023

Sources of funds	Reference	31 -MAR- 2023	31 -MAR- 2022
		Total (Rs.)	Total (Rs.)
Loan fund	Sch-1	3,50,00,000	3,50,00,000
APMAS General fund	Sch-2	1,67,25,223	1,24,92,701
Asset acquisition fund	Sch-3	1,92,20,462	1,98,70,846
Current liabilities	Sch-4	3,91,19,513	3,88,80,911
Provisions	Sch-5	73,68,794	65,21,826
Total		11,74,33,991	11,27,66,285

Application of funds	Reference	31 -MAR- 2023	31 -MAR- 2022
		Total (Rs.)	Total (Rs.)
Land & building	Sch-9	5,46,46,621	5,63,85,838
Furniture, Fixtures and Other Assets	Sch-9	74,34,026	63,45,194
Current assets	Sch-6	3,33,65,910	2,33,63,688
Deposits & advances	Sch-7	45,79,490	57,83,022
Cash & bank balances	Sch-8	1,74,07,943	2,08,88,543
Total		11,74,33,991	11,27,66,285

Accounting Policies Sch-12
Notes to Accounts Sch-13
Schedules 1-11 form an integral part of these accounts.

For V. Nagarajan & Co.
Chartered Accountants
Firm Regn No.: 004879N


A.G. Sitaraman
Partner/M. No.: 017799
UDIN :

Date: 14-08-2023
Place: Hyderabad



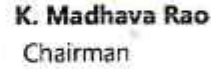


N. Madhu Murthy
Director-Finance & Executive Director



Mahpara Ali
Chairperson-Audit Committee


T C S Reddy
CEO & Managing Director


K. Madhava Rao
Chairman

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAR 2023

	Ref.	31-Mar-23	31-Mar-22
		Total (Rs.)	Total (Rs.)
INCOME			
Grants	Sch-10 &11	11,15,49,807	14,33,35,269
Contribution Received	Sch-10 &11	32,98,625	54,89,257
Rental Income	Sch-10 &11	23,69,770	31,69,830
Interest from savings account and term deposits	Sch-10 &11	5,26,913	10,32,917
Interest -Others	Sch-10 &11	2,19,113	1,92,050
Other Income	Sch-10 &11	74,16,187	13,55,834
Total		12,53,80,414	15,45,75,157

EXPENDITURE	Ref.	31-Mar-23	31-Mar-22
		Total (Rs.)	Total (Rs.)
Direct Program Expenses:Grants			
Programme: Allur Model Village	Sch-10 &11	5,213	-
Programme GIZ		1,09,04,786	1,99,69,125
Programme DGRV		72,08,743	1,32,62,552
Programme AGEWA		60,66,516	67,40,629
Programme PADIPANTALU		55,69,340	73,66,429
Programme CSVP		63,85,101	1,04,82,312
Programme GESTE		13,22,826	4,79,377
Programme WATER.ORG		1,33,32,447	75,48,042
Programme HEIFER		81,54,540	63,12,035
Programme SVP		1,66,200	-
Programme UGANDA		1,15,716	-
Programme AUROBINDO SAMPURNA		32,80,928	51,22,621
Programme AUROBINDO - BPFSC		36,99,792	79,58,718
Programme ERNST & YOUNG FOUNDATION		26,97,585	63,81,307
Programme GIZ India		90,178	-
Programme HSBC FOUNDATION		20,584	1,46,01,774
Programme HMWS & SB		20,33,894	21,89,448
Programme Manage		33,000	-
Programme MPUPS		4,59,272	16,08,898
Programme PMFME		1,17,000	-
Programme Rays of Hope		5,19,824	-
Programme SVEP		12,81,126	-
Programme UNICEF		-	18,54,680
Programme APFPS		-	68,620
Programme SOCIAL VENTURE PROJECT		12,31,178	5,33,672
Programme WIPRO Cares		13,09,476	-
Programme RSA		9,32,021	25,93,769
Programme CBBO		1,13,30,566	1,00,11,381
A) Direct program expenses -Sub total		8,82,67,851	12,50,85,389

Accounting Policies
Notes to Accounts
Schedules 1-11 form an integral part of these accounts.

Sch-12
Sch-13

For V. Nagarajan & Co.
Chartered Accountants
Firm Regn. No.: 004879N

N. Madhu Murthy
Director-Finance & Executive Director

T C S Reddy
CEO & Managing Director

A.G. Sitaraman
Partner/M. No.: 017799
Date: 14-08-2023
Place: Hyderabad

Mahpara Ali
Chairperson-Audit Committee

K. Madhava Rao
Chairman



MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAR 2023

	Ref.	31-Mar-23	31-Mar-22
		Total (Rs.)	Total (Rs.)
Direct program expenses- Contribution			
Programme AP HORTICULTURE		3,60,866	85,86,598
Programme UNDP		-	4,68,813
Work in Progress (AP Holi Govt) Income At:		(5,32,655)	(94,68,839)
B) Direct program expenses-Sub total		(1,71,789)	(4,13,628)
Direct Program Expenses		8,80,96,062	12,46,71,761
Program support expenses.	Sch-10 &11		
PROGRAM EXP		53,05,348	19,96,243
PROFESSIONAL & CONSULTANCY FEE		17,45,720	6,17,393
REPAIRS & MAINTENANCE		-	25,320
STAFF SALARIES & BENEFITS		96,14,523	43,71,796
TRAVEL EXPENSES		70,85,305	1,40,983
VEHICLE FUEL & MAINT. EXPENSES		18,44,327	-
OFFICE EXP		45,83,668	6,85,327
RENT RATES & TAXES		13,21,212	97,752
INSURANCE		28,72,470	39,890
COVID 19 RELIEF EXP.		-	16,49,713
TELEPHONE & INTERNET EXP.		3,18,886	20,072
MANAGERIAL REMUNERATION		36,92,415	34,10,737
B) Program support expenses-Sub total		3,83,83,875	1,30,55,227
Total Expenditure (A+B)		12,64,79,936	13,77,26,988
Excess of Income/(Expenditure) over Expenditure/(Income)			
Committed		(70,97,961)	1,40,47,238
Uncommitted		59,98,439	28,00,931
		(10,99,522)	1,68,48,169
Total		12,53,80,414	15,45,75,157

Accounting Policies

Notes to Accounts

Schedules 1-11 form an integral part of these accounts.

Sch-12

Sch-13

For V. Nagarajan & Co.
Chartered Accountants
Firm Regn. No.: 004879N

A.G. Sitaraman

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Partner/M. No.: 017799
Date: 14-08-2023
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K. Madhava Rao
Chairman



MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
Schedules forming part of Financial Statements for the year ended 31 MAR 2023

	31-03-23	31 Mar 22
	Total (Rs.)	Total (Rs.)
Schedule - 1: General and Donor Funds		
Loan fund		
Loan fund balance brought forward	3,50,00,000	3,50,00,000
Add: Receipts during the year	-	-
Total	3,50,00,000	3,50,00,000
Less:- Principal repaid during the year		
Loan fund balance carried forward	3,50,00,000	3,50,00,000
Schedule - 2: APMAS General Fund		
Balance brought forward-AG	1,24,92,702	1,07,46,578
Add: Additions/Deletions during the year	18,57,990	(3,66,924)
	-	-
Uncommitted	59,98,439	28,00,931
Less :Transfer to/(from) Assets acquisition fund FCRA/LOCAL BALANCE	(36,23,908)	(6,87,883)
	-	-
Total	1,67,25,223	1,24,92,702
Schedule - 3: Assets acquisition fund		
Balance brought forward-AA	1,98,70,846	2,14,71,620
Add: Allocated during the year	-	-
Committed Funds-Donor based	7,57,610	28,29,728
Uncommitted Funds-funds from own means	36,23,908	6,87,883
Less: Assets deleted during the year	61	-
Less: Depreciation on assets for the year	50,31,841	51,18,385
Total	1,92,20,462	1,98,70,846
Schedule - 4: Current liabilities		
a) Statutory liabilities		
Provident Fund Payable	3,95,246	3,70,032
Profession Tax Payable	17,900	18,200
TDS payable	3,24,916	6,24,742
GST Payable	5,32,525	1,02,698
ESI Payable	10,384	-
Total	12,80,971	11,15,672
b) Outstanding expenses		
Expenses payable	46,29,421	99,92,415
Salary Payable	37,316	1,10,867
Travel expenses payable	1,76,435	5,62,300
Total	48,43,172	1,06,65,582
c) Other liabilities		
Grants - unutilised	3,29,27,120	2,66,06,475
Rental Deposit	68,250	54,500
Defects Liability Payable	-	4,38,682
Total	3,29,95,370	2,70,99,657
Grand total	3,91,19,513	3,88,80,911



MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
Schedules forming part of Financial Statements for the year ended 31 MAR 2023

	31-03-23	31 Mar 22
	Total (Rs.)	Total (Rs.)
Schedule - 5: Provisions		
For Gratuity	73,68,794	65,21,826
Total	73,68,794	65,21,826
Schedule - 6: Current assets		
Grant Overspent	2,49,62,462	94,33,672
Grant Receivable	1,13,780	7,59,363
Receivables - others	6,71,523	19,02,299
Pre-paid expenses	23,08,797	17,99,515
Work in Progress (AP Hoti Govt) Receivable A/c	53,09,348	94,68,839
Total	3,33,65,910	2,33,63,688
Schedule - 7: Deposits and advances		
TDS recoverable	4,18,457	9,88,160
Other advances	11,13,487	18,33,209
Advance with LIC for Gratuity and Leave Salary	21,16,537	23,64,557
Deposits	6,74,750	5,61,549
Advances to staff	2,56,260	35,547
Total	45,79,490	57,83,022
Schedule - 8: Cash and Bank Balances		
Bank balances in current and savings accounts	1,73,98,830	2,08,52,200
Cash in hand	9,113	36,343
Total	1,74,07,943	2,08,88,543

For V. Nagarajan & Co.

Chartered Accountants

Firm Regn. No.: 004879N

A.G. Sitaraman

A.G. Sitaraman

Partner/M. No.: 017799

Date: 14-08-2023

Place: Hyderabad

N. Madhu Murthy

N. Madhu Murthy

Director-Finance & Executive
Director

Mahpara Ali

Mahpara Ali

Chairperson-Audit Committee

T C S Reddy

T C S Reddy

CEO & Managing Director

K. Madhava Rao

K. Madhava Rao

Chairman



MAHILA ABHIVRUDDHI SOCIETY								
Schedules forming part of Financial Statements for the year ended 31 March 2023								
Schedule - 09: Fixed Assets (Amount in Rs.)								
Domestic								
S No.	Particulars	W.D.V. as on 31.03.22	Additions	Deletions	Total	Rate	Depre ciation	W.D.V. as on 31.03.2023
Land & Building								
1	Land	2,16,01,500	-	-	2,16,01,500	0%	-	2,16,01,500
2	Building	3,47,84,338	-	-	3,47,84,338	5%	17,39,217	3,30,45,121
	Total	5,63,85,838	-	-	5,63,85,838		17,39,217	5,46,46,621
Other assets								
1	Furniture & fixtures	2,52,900	1,700	-	2,54,600	20%	99,705	1,54,895
2	Office equipments	1,75,046	89,990	-	2,65,036	20%	70,273	1,94,763
3	Computers & peripherals	6,34,965	3,26,832	19	9,61,778	33%	3,20,551	6,41,227
4	Vehicles	17,41,918	35,63,208	1	53,05,125	20%	10,32,916	42,72,209
5	Generator	1	-	-	1	20%	-	1
6	Solar water heating system	7,469	-	-	7,469	20%	7,468	1
7	Solar power system	6,80,517	59,000	-	7,39,517	20%	1,47,010	5,92,507
8	Sports Equipment	13,925	-	-	13,925	20%	13,924	1
9	Interiors	3	-	-	3	33%	-	3
	Total	35,06,744	40,40,730	20	75,47,454		16,91,847	58,55,607
	Grand Total	5,98,92,582	40,40,730	20	6,39,33,292		34,31,064	6,05,02,228
FCRA								
S No.	Particulars	Total	Additions	Deletions	Total	Rate	Depreciation	W.D.V. as on 31.03.2023
1	Furniture & fixtures	1,35,739	8,200	-	1,43,939	20%	56,599	87,340
2	Office equipments	2,05,768	29,500	-	2,35,268	20%	1,39,981	95,287
3	Computers & peripherals	14,62,660	3,03,088	41	17,65,707	33%	7,31,451	10,34,256
4	Vehicles	10,34,281	-	-	10,34,281	20%	6,72,746	3,61,535
5	Solar Power Plant	1	-	-	1	20%	-	1
6	Interiors	1	-	-	1	33%	-	1
	Total	28,38,450	3,40,788	41	31,79,197		16,00,777	15,78,420
	Grand total	6,27,31,032	43,81,518	61	6,71,12,489 0		50,31,841	6,20,80,648

For V. Nagarajan & Co.
Chartered Accountants
Firm Regn No.: 0030285

N. Madhu Murthy
N. Madhu Murthy
Director-Finance & Executive Director

T. C. S. Reddy
T. C. S. Reddy
CEO & Managing Director

A. G. Sitaraman
A. G. Sitaraman
Partner/M. No.: 017799
UDIN No:
Place: Hyderabad
Date: 14-08-2023

Mahpara Ali
Mahpara Ali
Chairperson-Audit Committee

K. Madhava Rao
K. Madhava Rao
Chairman



MANILA ABHAYUDHAI SOCIETY, ANDHRA PRADESH

PROJECT MATRIX LOCAL - SCHEDULE 10 as on 31.03.23

PARTICULARS	ATP/AS - LOCAL	AURORINDO - SAMUDRA	AURORINDO - SPSC	SEV	CEZ India	HSBC	HAMS	MIRAGE	NPS/PS	PNB/RE	UNICEF	SVP	APFS	RSA -AF	RSA-TS	Range of Hoop	SVPF	WORLD CARES	CBDO	Total Grants	Fee Incent - AP HOBBICULTURE	GRAND TOTAL
GRANTS RECEIVED	35,62,154	1,35,00,000	25,00,000	56,00,000	-	-	37,03,654	10,15,000	11,64,000	-	5,92,278	11,68,000	1,68,000	17,60,000	40,00,000	15,00,000	29,76,000	21,25,000	76,49,014	5,30,94,312	-	5,30,94,312
INTEREST INCOME	14,397	45,755	-	21,057	-	-	-	-	-	-	8,664	-	-	-	-	-	-	-	-	27,77,275	5,21,500	33,98,775
FINANCIAL OTHERS	3,31,535	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,74,838	-	1,74,838
OTHER INCOME	23,68,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,35,535	-	1,35,535
INTEREST FROM TERM DEPOSITS	75,23,623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,68,770	-	23,68,770
Work in Progress (AP Incent. Govt)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76,03,683	-	76,03,683
TOTAL	1,62,64,974	1,35,05,755	25,00,000	59,21,057	6,40,000	-	17,63,654	10,15,000	11,64,000	1,68,000	5,92,278	11,75,664	1,68,000	17,60,000	40,00,000	15,00,000	30,04,000	21,46,158	77,62,272	6,39,55,333	5,32,615	5,32,615
PROGRAM EXP.	49,52,752	32,20,508	36,93,702	26,97,585	90,178	20,544	20,33,194	31,300	6,59,272	1,17,070	-	12,31,178	-	1,13,420	7,19,691	5,13,824	12,01,276	13,69,076	1,13,30,510	3,39,89,219	3,60,860	3,63,50,079
STAFF SALARIES & BENEFITS	5,00,786	5,14,528	3,57,004	5,81,853	813	-	-	-	4,00,854	-	-	5,699	-	16,538	7,590	-	8,16,007	1,19,273	12,49,249	37,30,619	665	37,31,284
PROFESSIONAL & CONSULTANCY FEE	5,64,210	2,40,500	-	40,000	-	-	-	-	-	-	-	-	-	-	69,000	-	-	-	-	9,05,210	-	9,05,210
TRAVEL EXP.	31,091	1,54,637	16,010	8,40,730	-	-	55,629	3,202	-	3,202	-	81,637	-	13,703	96,481	-	1,35,303	47,551	14,96,399	27,85,686	1,45,524	29,31,210
VEHICLE FUEL & MAINTENANCE	20,076	4,14,595	-	12,873	-	-	-	-	-	-	-	7,421	-	-	3,789	-	4,560	1,008	3,24,516	7,09,255	-	7,16,505
INSURANCE	1,30,059	1,19,658	8,818	1,51,970	-	-	-	83,875	-	-	-	82,347	-	56,859	20,689	-	72,340	15,431	2,99,573	30,04,516	17,294	30,21,810
REPAIRS & MAINTENANCE	8,53,038	57,820	3,249	2,11,530	8,382	13,584	8,382	3,447	24,018	3,447	-	11,347	-	17,456	62,199	15,020	1,205	1,29,367	2,91,822	17,46,077	3,305	17,49,382
RENT RATES A	2,51,658	30,365	-	1,97,652	-	-	-	-	-	-	-	782	-	-	-	-	-	-	-	3,70,276	-	3,70,276
RENT RATES B	30,01,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,01,150	-	10,01,150
TELEPHONE & INTERNET EXP.	17,189	24,522	4,579	26,150	-	5,469	-	-	-	-	-	-	-	-	-	-	-	-	-	21,271	-	21,271
ALLOT FEES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MANAGERIAL REMUNERATION	89,40,669	3,75,548	46,46,879	49,72,137	56,143	39,837	20,96,106	31,000	10,71,819	1,22,749	-	13,61,384	-	4,18,928	9,14,315	5,34,820	23,30,010	17,71,658	1,60,14,768	5,07,13,002	5,32,655	5,12,45,657
TOTAL	64,04,105	83,51,254	15,46,918	9,49,720	5,41,287	39,627	3,91,452	40,500	8,42,181	-1,22,749	5,92,278	-1,68,720	1,683	15,59,576	38,96,337	9,65,176	6,73,404	3,74,892	41,52,495	1,22,36,872	5,21,250	1,37,81,022

for V. Nagarajan & Co.
Chartered Accountants
Firm Regn No.: 004879N

Agnarajam
A.C. Sreenivasulu
Partner/CA No.: 017795
UDIN No.:
Place: Hyderabad
Date: 14-04-2023



Signature
N. Madhu Murthy
Director/Finance & Executive Director
Malaparamba
Chairman - Audit Committee

Signature
T.C.S. Reddy
CEO & Managing Committee
K. Anandhan Rao
Chairman

MAHILA AMHIVRUDDHI SOCIETY, ANDHRA PRADESH

Statement of NET Grants as on 31 Mar 2023

S.No	Donor name	Op. Bal- Overspent as on 01/04/22	Op. Bal- Unspent as on 01/04/22	Grants Received up to 31/03/23	Interest Income upto 31/03/23	Other Inc upto 31/03/23	Total Receipts till 31/03/23	Prog. Exps. Upto 31/03/23	Fixed Assets upto 31/03/23	Total Exp upto 31/03/23	Written off As on 31-03- 2023	Over spent as on 31/03/23	Unspent as on 31/03/23
1	APDMP	-19,85,879										-19,85,879	
2	AF HORTICULTUR	-10,88,684		10,54,009			10,54,009	5,32,655		5,32,655		-10,67,354	
3	NABARD RSA	-20,64,869		67,38,152			67,38,152	12,91,238		12,91,238			33,82,045
4	Pravasha	-41,507										-41,507	
5	UNICEF	-10,97,697		5,92,278			5,92,278				5,05,419		
6	APFPS	-88,176			1,663		1,663					-86,513	
7	Aurebindo Paya		2,57,967										2,57,967
8	APF-Boraspata-F		11,80,229	25,00,000			25,00,000	40,86,919		40,86,919		-4,06,690	
9	Boraspata		3,66,924										3,66,924
10	Sempurna		34,39,089	1,35,00,000	45,755		1,35,45,755	51,94,501		51,94,501			1,17,90,343
11	Ernst & Young Fo		12,31,005	56,00,000	21,657		59,21,657	49,72,137	1,99,420	51,71,557			19,81,905
12	GIZ India			6,40,000			6,40,000	96,743		96,743			5,43,257
13	HMWS & S		11,67,658	17,03,654			17,03,654	20,98,106		20,98,106			7,73,206
14	MANAGE			93,500			93,500	33,000		33,000			60,500
15	MPUPS		2,28,104	13,64,000			13,64,000	10,21,819		10,21,819			5,70,285
16	PFMFE							1,22,749		1,22,749		-1,22,749	
17	UNDP		18,57,990								18,57,990		
18	HSBC		1,93,785					99,637		99,637			1,54,148
19	SVP		9,54,328	11,68,000	8,664		11,76,664	13,46,384		13,46,384			1,84,608
20	SVEF		10,68,067	29,76,000	28,014		30,04,014	23,90,610		23,90,610			17,41,471
21	CBDO/NBHC	-25,57,463		76,49,074	33,199	80,000	77,62,272	1,69,14,768	57,140	1,69,71,908		-1,17,67,988	
22	Rays of Hope			15,00,000			15,00,000	5,34,824		5,34,824			9,65,176
23	Wipro Caree			21,25,260	21,350		21,46,550	17,71,658	1,60,262	19,31,920			2,14,630
Total		-94,24,275	1,13,45,146	4,95,03,863	1,60,501	80,000	4,97,44,364	4,23,87,748	4,16,822	4,28,04,570		-1,54,77,771	2,29,85,865

Particulars	Opening Balance as on 01/04/22	Grants received upto 31/03/23	Contribution received upto 31/03/23	Interest earned till 31/03/23	Other Inc earned till 31/03/23	Rental Inc earned till 31/03/23	Other Interest till 31/03/23	Total Receipts upto 31/03/23	Exp till 31/03/23	Fixed Assets purchased till 31/03/23	Total Exp upto 31/03/23	Balance as on 31/03/23
APMAS-Local	1,13,15,677	38,62,154	15,59,575	34,337	73,23,603	23,69,770	1,35,535	1,57,64,974	88,00,569	36,23,908	1,24,84,477	1,40,96,124
APMAS-FCRA	11,77,079	77,018	-	40,320	12,584	-	83,578	2,13,499	6,19,465	-	6,19,465	7,71,109
Total	1,24,92,756	38,89,172	15,59,575	54,657	73,36,187	23,69,770	2,19,113	1,54,78,473	94,80,034	36,23,908	1,31,03,942	1,48,67,233

For V. Nagarajan & Co.
Chartered Accountants
Firm Regn No.: 0030285

A.G. Sitaraman

A.G. Sitaraman
Partner/M. No.: 017799
UDIN No:
Place: Hyderabad
Date: 14-09-2023

N. Madhu Murthy
N. Madhu Murthy
Director-Finance & Executive Director

Mahipati Ad
Mahipati Ad
Chairperson-Audit Committee

T C S Reddy
CEO & Managing Director

K. Madhava Rao
K. Madhava Rao
Chairman



PROJECT MATRIX-FCRA for the year ended 31-03-23:- SCHEDULE 11

PARTICULARS	APMAS FC	Alluru Model Village	GIZ	DGRV	GESTE	AGEEWA	PADIPANTALU	CSVP	WATER.ORG	HEIFER	SVP	Uganda Programme	TOTAL
GRANTS RECEIPT	77,018	46,414	63,35,986	64,38,153	13,37,630	48,63,810	51,34,095	82,95,063	1,86,75,000	76,13,640	6,00,100	10,38,585	6,04,55,495
INTEREST INCOME	40,320	342	1,10,059	54,033	-	45,907	35,473	30,373	32,987	-	530	2,051	3,52,075
Other Interest	83,578	-	-	-	-	-	-	-	-	-	-	-	83,578
OTHER INCOME	12,584	-	-	-	-	-	-	-	-	-	-	-	12,584
Excess of Gratuity/Leave Encashment Provision Written Back	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,13,499	46,756	64,46,045	64,92,186	13,37,630	49,09,717	51,69,568	83,25,436	1,87,07,987	76,13,640	6,00,630	10,40,636	6,09,03,732
PROGRAM EXP.	3,52,554	5,213	1,09,04,786	72,08,743	13,22,826	60,66,516	55,69,340	63,85,101	1,33,32,447	81,54,540	1,66,200	1,15,716	5,95,83,981
PROFESSIONAL & CONSULTANCY FEE	47,000	62,813	75,130	75,000	-	85,837	1,21,900	1,10,900	63,130	40,000	-	-	6,81,710
STAFF SALARIES & BENEFITS	32,426	33,417	14,79,825	7,58,570	-	1,00,506	2,72,092	4,12,245	6,59,330	6,24,393	-	1,414	43,74,218
MANAGERIAL REMUNERATION	-	-	7,38,481	3,69,252	-	-	-	-	1,84,628	-	-	-	12,92,361
TRAVEL EXP.	3,076	2,571	10,36,772	9,76,395	-	54,306	2,97,531	3,83,801	8,41,973	5,13,380	-	50,443	41,54,096
VEHICLE FUEL AND MAINTENANCE EXPS.	16,912	9,168	6,66,136	13,940	-	71,817	1,27,908	47,773	88,074	89,359	3,985	-	11,35,072
INSURANCE	1,936	-	6,01,915	1,43,721	-	68,528	1,14,297	3,00,469	5,48,431	2,66,353	-	-	18,45,650
OFFICE EXP.	1,65,911	15,107	6,86,433	99,656	2,231	71,730	1,02,676	1,41,928	4,44,845	88,753	-	13,267	18,32,536
RENT RATES & TAXES	-	-	2,57,280	-	-	-	-	95,500	-	1,37,500	-	-	4,90,280
TELEPHONE & INTERNET EXP.	5,802	7,188	71,729	23,852	-	29,078	23,564	16,651	24,247	12,960	-	-	2,15,071
AUDIT FEES	-	-	-	51,000	-	3,100	21,600	63,600	20,000	-	-	-	1,59,300
TOTAL	6,19,465	1,35,477	1,65,18,487	97,20,127	13,25,057	65,51,418	66,50,908	77,57,968	1,62,07,104	99,27,238	1,70,185	1,80,840	7,57,64,275
SURPLUS/(DEFICIT)	-4,05,966	-88,720	-1,00,72,442	-32,27,941	12,573	-16,41,701	-14,81,340	5,67,469	25,00,883	-23,13,598	4,30,445	8,59,796	-1,48,60,543

For V. Nagarajan & Co.
Chartered Accountants
Firm Regn No.: 0030285

Aghoram
A.G. Sitaraman
Partner/M. No.: 017799

UDIN No:
Place: Hyderabad
Date: 14.08.2023



N. Madhu Murthy
N. Madhu Murthy
Director-Finance & Executive Director

T.C.S. Reddy
CEO & Managing Director

K. Madhava Rao
K. Madhava Rao
Chairman

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH

Statement of NET Grants as on 31 Mar 2023- FCRA

S.No	Donor name	Op. Bal.- Overspent as on 01/04/22	Op. Bal.- Unspent as on 01/04/22	Grants Received upto 31/03/23	Interest Inc. earned till 31/03/23	Other Inc earned till 31/03/23	Total Receipts upto 31/03/23	Programme Exp upto 31/03/23	Fixed Assets purchased upto 31/03/23	Total Exp upto 31/03/23	Over spent as on 31/03/23	Unspent as on 31/03/23
1	DGRV		10,81,802	64,38,153	54,033	-	64,92,186	97,20,127	-	97,20,127	-21,46,139	
2	AGEEWA		27,36,050	48,63,810	45,907	-	49,09,717	65,51,418		65,51,418		10,94,349
3	AEIN-CSV	-9,396		82,95,063	30,373	-	83,25,436	77,57,968	1,500	77,59,468		5,56,573
4	Alluru Model Village			46,414	342	-	46,756	1,35,477		1,35,477	-88,720	
6	AEIN-Padipantulu		27,57,857	51,34,095	35,473	-	51,69,568	66,50,908	86,249	67,37,157		11,90,268
7	BFTW		1,18,651									1,18,651
8	GIZ		43,30,968	63,35,985	1,10,059	-	64,46,045	1,65,18,487	1,16,700	1,66,35,187	-58,58,174	
	SVP			6,00,100	530	-	6,00,630	1,70,185		1,70,185		4,30,445
9	Water.Org		28,25,583	1,86,75,000	32,987	-	1,87,07,987	1,62,07,104		1,62,07,104		53,26,466
10	GESTE		3,52,134	13,37,630		-	13,37,630	13,25,057		13,25,057		3,64,707
11	HEIFER		10,58,280	76,13,640		-	76,13,640	99,27,238	1,36,339	1,00,63,577	-13,91,657	
12	LIGANDA PROGRAMME			10,38,585	2,051	-	10,40,636	1,80,840		1,80,840		8,59,796
	Total	-9,396	1,52,61,325	6,03,78,477	3,11,755	-	6,06,90,232	7,51,44,809	3,40,788	7,54,85,597	-94,84,691	99,41,255

For V. Nagarajan & Co.
Chartered Accountants
Firm Regn No.: 003028S

V. Nagarajan
A.G. Sitaraman

Partner/M. No.: 017799
UDIN No:
Place: Hyderabad
Date: 14-08-2023



N. Madhu Murthy
N. Madhu Murthy
Director-Finance & Executive Director

Mahipal Allu
Mahipal Allu
Chairperson-Audit Committee

T.C.S. Reddy
T.C.S. Reddy
CEO & Managing Director

K. Madhava Rao
K. Madhava Rao
Chairman

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH,

SCHEDULES TO ACCOUNTS FOR THE PERIOD ENDED AS ON March 31, 2023

SCHEDULE 13: Significant accounting policies adopted by the Society in the preparation of Financial Statements

ACCOUNTING POLICIES:

1. Basis of Preparation of Financial Statements and Method of Accounting: -

The Financial statements are drawn up based on mercantile basis of accounting in accordance with the generally accepted accounting principles in India with due regard to fundamental accounting assumptions of going concern, consistency and accrual.

2. Fixed Assets and Depreciation:

(i) The Fixed Assets are shown at the written down value after adjusting the depreciation which is provided for on the basis of estimated life of the assets. Depreciation on additions/deletions during the period is calculated pro rata from /to the date of additions/deletions. Depreciation is calculated and shown as adjustment in the Balance Sheet from Fixed Assets and Assets Acquisition Funds and no entries for depreciation are passed through Income and Expenditure Account.

(ii) The rates adopted for calculating depreciation are as follows:

Nature of Fixed Assets	Estimated Use Life	Rate of Depreciation
Building	20 Years	5%
Furniture	5 Years	20%
Computer & peripherals	3 Years	33.33%
Office equipment	5 Years	20%
Vehicle	5 Years	20%
Generator	5 Years	20%
Solar Power System	5 Years	20%
Solar Water Tank	5 Years	20%
Sports Equipment	5 Years	20%
Interiors at the Premises	3 Years	33.33%

(iii) Straight Line Method is adopted to calculate depreciation.

(iv) In respect of the assets acquired out of the Assets Acquisition Fund, depreciation calculated as above is charged off to the Grant so capitalized.

3. **Employee Benefits:** - Retirement and other benefits to employees comprise of payments under defined contributions like Provident Fund and payments under defined benefit scheme like Gratuity and Leave Encashment. Payments under defined contribution plans are charged to revenue on accrual basis and payments under defined benefits are provided based on actuarial valuation.

4. Revenue recognition: -

4.1 All revenue Grants and Donations received during the financial year are recognized as income for the current period in the Financial Statements, thereby some of the surplus shown in the Income and Expenditure Account includes unutilized grant money to be used in future.

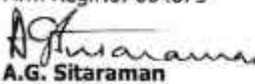
4.2 Grants received for procurement of fixed assets are credited to Assets Acquisition Fund in the Balance Sheet.


4.3 Interest income on deposits with banks is recognized on time proportion accrual basis taking into the account the amount outstanding and rate applicable.

4.4 All the transactions in Foreign Currency are recognized at the exchange rate prevailing on the date of the transaction.

5. **General:** - Accounting policies not specifically referred to above are in consistent with the generally accepted accounting principles followed in India.


For V.Nagarajan & Co
Chartered Accountants,
Firm Reg.No: 004879


A.G. Sitaraman
Partner / M.No: 017799
Dt: 14.08.2023
Place: Hyderabad.


N. Madhu Murthy
Director Finance & Executive Director


Mahpara Ali
Chairperson-Audit Committee


T.C.S Reddy
Chief Executive Officer


K.Madhava Rao
Chairman



MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH,

SCHEDULES TO ACCOUNTS FOR THE PERIOD ENDED AS ON March 31, 2023

SCHEDULE 14:

NOTES TO ACCOUNTS:

1. Contingent liabilities:

- (a) Interest accrued on Loan fund till 31-03-2023 (As on 31-03-2022: 365.75 lacs): Rs.399.00 lacs
2. The funds received from DGRV, AEIN, GIZ, WATER.ORG, HEIFER Aurobindo Pharma Foundation, NABARD, NCDC, SFAC etc. are against specific programme activities for execution of their projects.
3. Managerial remuneration and governance expenses have been accounted under various heads, break up of which is given below.

Particulars	31-Mar-23 (Rs.)	31-Mar-22 (Rs.)
Salary to CEO	36,92,415	34,10,737
Sitting fees to Board members	1,40,000	1,25,000

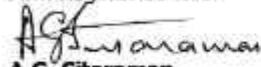
4. The Society has kept all the unspent balance of funds in investments, which is in conformity with section 11(5) of the Income Tax Act, 1961.

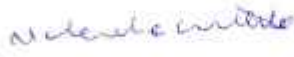
5. Loan Fund


- (a) The unified Government of Andhra Pradesh had sanctioned a total assistance of Rs. 5,00,00,000 towards establishing SHG training Center cum APMAs office under Additional Central Assistance of the Central Government scheme. The breakup of the assistance is 70% by way of loan and 30% by way of Grant. Thus, the Planning Department of the unified Andhra Pradesh Government had released Rs. 3,50,00,000 by way of loan and Rs. 1,50,00,000 as Grant for the project.
- (b) The loan is to be repaid by way of forty half yearly installments along with interest @9.5% after moratorium period of five years. The repayment of loan along with interest should have commenced from April 2015 onwards. However, due to bifurcation of the State of Andhra Pradesh into Telangana and Andhra State has resulted in postponement of the repayment of loan.
- (c) Moreover, APMAS has also made representations at various levels with the two State Governments to convert the loan into Grant in view of the charitable nature of the organization and also due to inability to mobilize separate funds for the repayment of the loan. Hence the matter is under consideration of the Governments to convert the loan into grants. However, the interest due on the loan is shown under contingent liability in Notes to Accounts.
6. The Society is registered under the A.P. (Telangana Area) Public Societies Registration Act, 1350 Fasli (Act 1of 1350F) as a non-profit Society and also has registration u/s 12 (A) and u/s 80G of IT Act, 1961 designating it as Charitable Society. Hence no provision of Income Tax is considered necessary.

As per our report of even date.

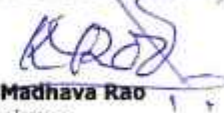
For V.Nagarajan & Co
Chartered Accountants,
Firm Reg.No: 004879


A.G. Sitaraman
Partner / M.No: 017799
Dt: 14.08.2023
Place: Hyderabad.


N. Madhu Murthy
Director Finance & Executive Director


Mahpara Ali
Chairperson-Audit Committee


T.C.S Reddy
Chief Executive Officer


K.Madhava Rao
Chairman

