

**MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
BALANCE SHEET AS ON 31 MAR 2025**

| | | 31 MAR 2025 | 31 MAR 2024 |
|--------------------------------------|------------------|---------------------|---------------------|
| Sources of funds | Reference | Total (Rs.) | Total (Rs.) |
| Loan fund | Sch-1 | 3,50,00,000 | 3,50,00,000 |
| APMAS General fund | Sch-2 | 3,71,12,303 | 2,66,12,505 |
| Asset acquisition fund | Sch-3 | 1,62,97,271 | 1,63,39,442 |
| Current liabilities | Sch-4 | 3,94,73,230 | 2,63,38,623 |
| Provisions | Sch-5 | 60,03,085 | 59,99,951 |
| Total | | 13,38,85,889 | 11,02,90,520 |
| Application of funds | Reference | Total (Rs.) | Total (Rs.) |
| Land & building | Sch-9 | 5,22,09,543 | 5,38,20,493 |
| Furniture, Fixtures and Other Assets | Sch-9 | 69,47,913 | 53,79,135 |
| Current assets | Sch-6 | 3,05,44,078 | 2,78,68,479 |
| Deposits & advances | Sch-7 | 62,18,144 | 1,29,05,519 |
| Cash & bank balances | Sch-8 | 3,79,66,211 | 1,03,16,894 |
| Total | | 13,38,85,889 | 11,02,90,520 |

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

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

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

Date:
Place: Hyderabad



G. Srinivasa Reddy
G. Srinivasa Reddy
Director-Finance

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, ANDHRA PRADESH
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAR 2025

| | Ref. | 31-Mar-25 | 31-Mar-24 |
|--|------------|---------------------|---------------------|
| | | Total (Rs.) | Total (Rs.) |
| INCOME | | | |
| Grants | Sch-10 &11 | 10,29,57,916 | 11,55,42,307 |
| Contribution Received | Sch-10 &11 | 60,94,873 | 26,63,053 |
| Rental Income | Sch-10 &11 | 21,17,222 | 23,75,273 |
| Interest from savings account and term | Sch-10 &11 | 8,56,135 | 6,12,989 |
| Interest -Others | Sch-10 &11 | 1,79,127 | 1,81,215 |
| Other Income | Sch-10 &11 | 49,22,128 | 54,87,005 |
| Total | | 11,71,27,402 | 12,68,61,842 |

| EXPENDITURE | | Ref. | Total (Rs.) | Total (Rs.) |
|--|-------------------------------|------------|--------------------|--------------------|
| Direct Program Expenses:Grants | | Sch-10 &11 | | |
| Programme | Allur Model Village | | 23,000 | 59,299 |
| Programme | GIZ | | - | - |
| Programme | DGRV | | 73,02,199 | 80,87,318 |
| Programme | AGEEWA | | - | 64,02,814 |
| Programme | PADIPANTALU | | - | 57,37,873 |
| Programme | CSVP | | 53,00,665 | 73,82,158 |
| Programme | GESTE | | 1,54,750 | 2,45,851 |
| Programme | WATER.ORG | | 1,21,84,582 | 1,37,10,161 |
| Programme | HEIFER | | - | 77,25,155 |
| Programme | SVP | | 4,08,650 | 5,51,057 |
| Programme | UGANDA | | - | 1,69,566 |
| Programme | AUROBINDO SAMPURNA | | 1,56,92,586 | 1,02,70,582 |
| Programme | AUROBINDO - BPFSC | | - | 1,81,309 |
| Programme | ERNST & YOUNG FOUNDATION | | - | 14,13,287 |
| Programme | GIZ India | | - | 1,10,210 |
| Programme | MPUPS | | - | 2,69,758 |
| Programme | Rays of Hope | | 4,74,337 | 9,29,372 |
| Programme | SVEP | | - | 5,03,265 |
| Programme | SOCIAL VENTURE PROJECT | | 3,67,152 | 6,43,280 |
| Programme | WIPRO Cares | | 28,22,699 | 28,26,515 |
| Programme | RSA | | 6,52,667 | 18,94,353 |
| Programme | CBBO | | 1,17,23,245 | 1,47,35,799 |
| Programme | DST NIN | | 2,40,755 | 4,80,000 |
| Programme | Dhwani Foundation | | - | 83,965 |
| Programme | Azim Premji Foundation - RWI | | 55,38,023 | - |
| Programme | SBIF LEAP - FPOs Accelertion | | 2,68,360 | - |
| Programme | Arobindo - Gzorantlapalli SDC | | 8,43,326 | - |
| Programme | SIDBI | | 16,26,797 | - |
| A) Direct program expenses -Sub total | | | 6,56,23,792 | 8,44,12,947 |

Accounting Policies

Sch-12

Notes to Accounts

Sch-13

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



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

G. Srinivasa Reddy
G. Srinivasa Reddy
 Director-Finance

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, ANDHRA PRADESH
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MAR 2025

| Ref. | 31-Mar-25 Total (Rs.) | 31-Mar-24 Total (Rs.) |
|---|--------------------------|--------------------------|
| Direct program expenses-Contribution | | 1,54,81,165 |
| Programme AP HORTICULTURE | 1,83,275 | 11,60,942 |
| Work in Progress (AP Hoti Govt) Income A/c | (3,47,358) | (14,63,229) |
| B) Direct program expenses-Sub total | (1,64,083) | (3,02,287) |
| Direct Program Expenses | 6,54,59,709 | 8,41,10,660 |
| Program support expenses. | Sch-10 &11 | |
| PROGRAM EXP. | 79,38,387 | 50,05,876 |
| PROFESSIONAL & CONSULTANCY FEE | 27,86,772 | 20,61,449 |
| STAFF SALARIES & BENEFITS | 62,67,475 | 93,22,791 |
| TRAVEL EXPENSES | 59,70,071 | 69,45,903 |
| VEHICLE FUEL & MAINT. EXPENSES | 17,44,046 | 15,45,332 |
| OFFICE EXP. | 23,33,092 | 29,99,756 |
| RENT RATES & TAXES | 8,44,455 | 10,76,270 |
| INSURANCE | 18,83,616 | 27,01,624 |
| TELEPHONE & INTERNET EXP. | 2,31,558 | 2,91,231 |
| MANAGERIAL REMUNERATION | 39,90,288 | 39,33,486 |
| Bad Debts | 3,94,082 | 20,583 |
| B) Program support expenses-Sub total | 3,43,83,842 | 3,59,04,300 |
| Total Expenditure (A+B) | 9,98,43,551 | 12,00,14,960 |
| Excess of Income/(Expenditure) over Expenditure/(Income) | | |
| Committed | 89,34,097 | 2,28,754 |
| Uncommitted | 83,49,754 | 66,18,128 |
| | 1,72,83,851 | 68,46,882 |
| Total | 11,71,27,402 | 12,68,61,842 |

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

A.G. Sitaraman

Partner/M. No.: 017799

Date:

Place: Hyderabad

G. Srinivasa Reddy
G. Srinivasa Reddy
 Director-Finance

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

Mahpara Ali
Mahpara Ali
 Chairperson-Audit Committee



K. Madhava Rao
K. Madhava Rao
 Chairman



MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
Schedules forming part of Financial Statements for the year ended 31 MAR 2025

| | 31 MAR 2025 | 31 MAR 2024 |
|--|--------------------|--------------------|
| | Total (Rs.) | |
| Schedule - 5: Provisions | | |
| For Gratuity | 60,03,083 | 59,99,950 |
| Total | 60,03,083 | 59,99,950 |
| Schedule - 6: Current assets | | |
| Grant Overspent | 2,78,15,826 | 1,89,18,881 |
| Grant Receivable | - | - |
| Receivables - others | 1,07,626 | 8,11,337 |
| Pre-paid expenses | 14,25,525 | 13,65,685 |
| Work in Progress (AP Hoti Govt) Receivable A/c | 11,95,101 | 67,72,576 |
| Total | 3,05,44,078 | 2,78,68,479 |
| Schedule - 7: Deposits and advances | | |
| TDS recoverable | 9,48,390 | 8,21,085 |
| Other advances | 10,90,331 | 96,44,835 |
| Advance with LIC for Gratuity | 36,77,259 | 17,16,650 |
| Deposits | 4,34,304 | 5,10,376 |
| Advances to staff | 67,860 | 2,12,573 |
| Total | 62,18,144 | 1,29,05,519 |
| Schedule - 8: Cash and Bank Balances | | |
| Bank Balances in savings accounts | 3,79,66,211 | 1,03,10,768 |
| Cash in hand | - | 6,126 |
| Total | 3,79,66,211 | 1,03,16,894 |

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


A.G. Sitaraman

Partner/M. No.: 017799

Date:

Place: Hyderabad




G. Srinivasa Reddy
Director-Finance


T C S Reddy
CEO & Managing Director


Mahpara Ali
Chairperson-Audit Comn




K. Madhava Rao
Chairman

| MAHILA ABHIVRUDDHI SOCIETY | | | | | | | |
|---|----------------------------|----------------------------|------------------|-----------|--------------------|-----------------------|----------------------------|
| Schedules forming part of Financial Statements for the Year ended 31 MAR 2025 | | | | | | | |
| Schedule - 09: Fixed Assets (Amount in Rs.) | | | | | | | |
| Domestic | | | | | | | |
| S No. | Particulars | W.D.V. as on 01.04.2024 | Additions | Deletions | Total | Rate Depre ciation | W.D.V. as on 31.03.2025 |
| Land & Building | | | | | | | |
| 1 | Land | 2,16,01,500 | - | - | 2,16,01,500 | 0% | 2,16,01,500 |
| 2 | Building | 3,22,18,993 | - | - | 3,22,18,993 | 5% | 3,06,08,043 |
| | Total | 5,38,20,493 | - | - | 5,38,20,493 | 16,10,950 | 5,22,09,543 |
| Other assets | | | | | | | |
| 1 | Furniture & fixtures | 2,68,220 | - | - | 2,68,220 | 20% | 2,10,150 |
| 2 | Office equipments | 1,63,132 | - | - | 1,63,132 | 20% | 1,02,737 |
| 3 | Computers & peripherals | 2,93,922 | 2,02,352 | - | 4,96,274 | 33% | 2,61,170 |
| 4 | Vehicles | 30,77,293 | - | - | 30,77,293 | 20% | 19,93,786 |
| 5 | Generator | 1 | - | - | 1 | 20% | 1 |
| 6 | Solar water heating system | 1 | - | - | 1 | 20% | 1 |
| 7 | Solar power system | 4,43,755 | - | - | 4,43,755 | 20% | 2,95,004 |
| 8 | Sports Equipment | 1 | - | - | 1 | 20% | 1 |
| 9 | Interiors | 3 | - | - | 3 | 33% | 3 |
| | Total | 42,46,329 | 2,02,352 | - | 44,48,681 | 15,85,828 | 28,62,853 |
| | Grand Total | 5,80,66,822 | 2,02,352 | - | 5,82,69,174 | 31,96,778 | 5,50,72,396 |
| FCRA | | | | | | | |
| S No. | Particulars | W.D.V. as on 01.04.2024 | Additions | Deletions | Total | Rate Depre ciation | W.D.V. as on 31.03.2025 |
| 1 | Furniture & fixtures | 83,758 | - | - | 83,758 | 20% | 65,556 |
| 2 | Office equipments | 1,50,421 | - | - | 1,50,421 | 20% | 1,01,865 |
| 3 | Computers & peripherals | 8,98,617 | 1,22,661 | - | 10,21,278 | 33% | 4,67,982 |
| 4 | Vehicles | 8 | 36,78,415 | 1 | 36,78,422 | 20% | 34,49,655 |
| 5 | Solar Power Plant | 1 | - | - | 1 | 20% | 1 |
| 6 | Interiors | 1 | - | - | 1 | 33% | 1 |
| | Total | 11,32,806 | 38,01,076 | 1 | 49,33,881 | 8,48,821 | 40,85,060 |
| | Grand total | 5,91,99,628 | 40,03,428 | 1 | 6,32,03,055 | 40,45,598 | 5,91,57,457 |

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:

G. Srinivasa Reddy
G. Srinivasa Reddy
Director-Finance

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, ANDHRA PRADESH

Annexure IV - Statement of NET Grants as on 31 MAR 2025 - Local

| S.No | Donor name | Op. Bal.- Overspent as on 01/04/24 | Op. Bal- Unspent as on 01/04/24 | Grants Received up to 31/03/25 | Interest Income upto 31/03/25 | Other Inc upto 31/03/25 | Total Receipts till 31/03/25 | Prog. Exps. Upto 31/03/25 | Fixed Assets upto 31/03/25 | Transferred to General Reserve | Total Exp upto 31/03/25 | Refund of Unspent amount As on 31/03/25 | Over spent as on 31/03/25 | Unspent as on 31/03/25 |
|------|-------------------------------|--|---------------------------------------|--------------------------------------|-------------------------------------|----------------------------|---------------------------------|---------------------------------|----------------------------------|--------------------------------------|-------------------------------|--|------------------------------|---------------------------|
| 1 | AZIM PREMJI RWI | | | 1,87,19,000 | 5,98,741 | - | 1,93,17,741 | 78,52,838 | 2,02,352 | | 80,55,190 | | | 1,12,62,551 |
| 2 | AP HORTICULTURE | -45,561 | | 45,561 | - | | 45,561 | | | | | | -0 | |
| 3 | NABARD RSA | | 40,41,024 | 9,64,500 | - | - | 9,64,500 | 7,60,797 | | 42,44,727 | 50,05,524 | | | 0 |
| 4 | Aurobindo Pharma - Pileru CSD | | 99,37,472 | 98,01,658 | 26,440 | - | 98,28,098 | 1,96,99,213 | | | 1,96,99,213 | | | 66,358 |
| 5 | SBIF LEAP - FPOs Acceleration | | | 1,00,00,800 | - | - | 1,00,00,800 | 3,70,618 | | | 3,70,618 | | | 96,30,182 |
| 6 | SIDBI | | | 21,88,900 | - | - | 21,88,900 | 20,56,207 | | | 20,56,207 | | | 1,32,693 |
| 7 | SVP | -3,06,818 | | 4,14,000 | - | - | 4,14,000 | 4,50,321 | | | 4,50,321 | | -3,43,139 | |
| 8 | SVEP | | 13,95,334 | - | - | - | - | - | | 13,95,334 | 13,95,334 | | -0 | |
| 9 | CBBO | -1,80,75,353 | | 87,17,865 | 13,794 | 36,000 | 87,67,659 | 1,70,04,091 | | | 1,70,04,091 | | -2,63,11,785 | |
| 10 | NBHC | | 1,24,326 | - | - | - | - | - | | 1,24,326 | - | | - | |
| 11 | Rays of Hope | | 10,27,745 | 5,00,002 | - | - | 5,00,002 | 4,77,834 | | | 4,77,834 | | | 10,49,913 |
| 12 | Wipro Cares | -96,792 | | 34,65,010 | - | - | 34,65,010 | 37,78,100 | | | 37,78,100 | | -4,09,882 | |
| 13 | APF - Gorantalapalli SDC | | | 35,00,000 | - | - | 35,00,000 | 9,35,956 | | | 9,35,956 | | | 25,64,044 |
| 14 | DST - NIN Project | | | - | - | - | - | 5,80,000 | | | 5,80,000 | | -5,80,000 | |
| | Total | -1,85,24,524 | 1,65,25,901 | 5,83,17,296 | 6,38,975 | 36,000 | 5,89,92,271 | 5,39,65,975 | 2,02,352 | 57,64,387 | 5,98,08,388 | - | -2,76,44,806 | 2,47,05,741 |
| | | | | 50,26,296 | 50,26,296 | 0 | | | | | | | | |

| Particulars | Opening Balance as on 01/04/24 | Grants received upto 31/03/25 | Contribution received upto 31/03/25 | Interest earned till 31/03/25 | Other Inc earned till 31/03/25 | Rental Inc earned till 31/03/25 | Other Interest till 31/03/25 | Total Receipts upto 31/03/25 | Exp till 31/03/25 | Fixed Assets purchased till 31/03/25 | Total Exp upto 31/03/25 | Balance as on 31/03/25 |
|--------------|-----------------------------------|-------------------------------------|---|-------------------------------------|--------------------------------------|---------------------------------------|------------------------------------|---------------------------------------|----------------------|--|-------------------------------|---------------------------|
| APMAS-Local | 2,45,07,770 | 74,49,437 | 60,49,312 | 23,056 | 91,38,331 | 21,17,222 | 1,50,722 | 2,49,28,079 | 1,23,23,544 | - | 1,23,23,544 | 3,71,12,305 |
| APMAS-FCRA | 21,04,735 | 8,68,188 | - | 1,11,305 | 24,22,637 | - | 28,406 | 34,30,536 | 18,56,856 | 36,78,415 | 55,35,271 | 0 |
| Total | 2,66,12,505 | 83,17,625 | 60,49,312 | 1,34,361 | 1,15,60,968 | 21,17,222 | 1,79,127 | 2,83,58,615 | 1,41,80,400 | 36,78,415 | 1,78,58,815 | 3,71,12,305 |

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:

G. Srinivasa Reddy
G. Srinivasa Reddy
Director-Finance
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,



CBBO Net Grant Funds 31-03-2025

| Particulars | No Of FPOs | Opening Unspent / (Over Spent) | Grant received during the year | Interest & Other Income | Total Receipts | Total Funds Available | Expenditure | Closing Unspent / (Over Spent) |
|------------------------------------|------------|--------------------------------|--------------------------------|-------------------------|------------------|-----------------------|--------------------|--------------------------------|
| CBBO | | | | | | | | |
| SFAC AP | 5 | -31,14,330 | 3,87,500 | - | 3,87,500 | -27,26,830 | 16,34,854 | -43,61,685 |
| SFAC-TS-I | 5 | -24,13,908 | 10,00,000 | - | 10,00,000 | -14,13,908 | 32,48,522 | -46,62,430 |
| SFAC-TS-II | 5 | -9,41,755 | - | - | - | -9,41,755 | 5,02,062 | -14,43,817 |
| AP-NCDC | 6 | -18,50,190 | - | - | - | -18,50,190 | 21,84,136 | -40,34,327 |
| NCDC-Bihar | 6 | -15,30,513 | 11,71,000 | 164 | 11,71,164 | -3,59,349 | 24,96,176 | -28,55,524 |
| NABARD-CBBO-AP (I & II) | 6 | -32,81,853 | 37,62,231 | 40,644 | 38,02,875 | 5,21,022 | 29,19,469 | -23,98,447 |
| NABARD-CBBO-TS-I | 2 | -17,86,446 | 8,15,600 | - | 8,15,600 | -9,70,846 | 4,46,136 | -14,16,982 |
| NABARD-CBBO-TS-II | 2 | 5,98,128 | - | - | - | 5,98,128 | 59,602 | 5,38,526 |
| Bihar-NABARD-CBBO Funding (I & II) | 8 | -37,54,486 | 15,81,534 | 4,119 | 15,85,653 | -21,68,833 | 35,18,001 | -56,86,833 |
| Total CBBO | | -1,80,75,353 | 87,17,865 | 44,927 | 87,62,792 | -93,12,561 | 1,70,08,958 | -2,63,21,519 |

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

A.G. Sitaraman

A.G. Sitaraman
Partner/M. No.: 017799
UDIN No:
Place: Hyderabad
Date:



G. Srinivasa Reddy
G. Srinivasa Reddy
Director-Finance

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, ANDHRA PRADESH

Annexure - 5 Statement of NET Grants as on 31 MAR 2025- FCRA

| S.No | Donor name | Op. Bal.- Overspent as on 01/04/24 | Op. Bal- Unspent as on 01/04/24 | Grants Received upto 31/03/25 | Interest Inc earned till 31/03/25 | Other Inc earned till 31/03/25 | Total Receipts upto 31/03/25 | Programme Exp upto 31/03/25 | Transferred to general reserve | Fixed Assets purchased upto 31/03/25 | Total Exp upto 31/03/25 | Over spent as on 31/03/25 | Unspent as on 31/03/25 |
|------|----------------------|--|---------------------------------------|----------------------------------|---|--------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|--|----------------------------|------------------------------|---------------------------|
| 1 | DGRV | | 11,70,854 | 1,04,82,977 | 44,406 | - | 1,05,27,383 | 1,01,61,116 | - | 1,22,661 | 1,02,83,777 | | 14,14,460 |
| 2 | AGEEWA | -1,38,996 | | - | - | - | - | - | -1,38,996 | | -1,38,996 | -0 | |
| 3 | AEIN-CSV | | 1,68,915 | 67,87,986 | 38,393 | - | 68,26,379 | 66,12,430 | | | 66,12,430 | | 3,82,865 |
| 4 | Alluru Model Village | -1,48,019 | | - | - | - | - | 23,000 | | | 23,000 | -1,71,019 | |
| 5 | AEIN-Padipantulu | | 2,03,070 | - | - | - | - | - | 2,03,070 | | 2,03,070 | -0 | |
| 6 | SVP | -2,31,667 | | 6,00,000 | - | 99,026 | - | 4,67,359 | | | 4,67,359 | | |
| 7 | Water.Org | | 41,80,182 | 1,84,97,593 | - | - | 1,84,97,593 | 1,52,23,926 | | | 1,52,23,926 | | 74,53,848 |
| 8 | GESTE | | 2,91,015 | - | - | - | - | 1,54,750 | | | 1,54,750 | | 1,36,265 |
| | Total | -5,18,683 | 60,14,036 | 3,63,68,556 | 82,799 | 99,026 | 3,58,51,355 | 3,26,42,581 | 64,074 | 1,22,661 | 3,28,29,316 | -1,71,020 | 93,87,438 |

32,08,775

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

G. Srinivasa Reddy

G. Srinivasa Reddy
Director-Finance

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, ANDHRA PRADESH,

SCHEDULES TO ACCOUNTS FOR THE PERIOD ENDED AS ON March 31, 2025

SCHEDULE 12: 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:
Place: Hyderabad.


G.Srinivasa Reddy
Director Finance


Mahpara Ali
Chairperson-Audit Committee




T.C.S Reddy
Chief Executive Officer


K.Madhava Rao
Chairman



MAHILA ABHIVRUDDH1 SOCIETY, ANDHRA PRADESH,

SCHEDULES TO ACCOUNTS FOR THE PERIOD ENDED AS ON March 31, 2025

SCHEDULE 13:

NOTES TO ACCOUNTS:

1. Contingent liabilities:

(a) Interest accrued on Loan fund till 31-03-2025 (As on 31-03-2024: 431.50 lacs): Rs.464.75 lacs

2. The funds received from DGRV, AEIN, GIZ, WATER.ORG, HEIFER Aurobindo Pharma Foundation, WIPRO, 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-25 (Rs.) | 31-Mar-24 (Rs.) |
|-------------------------------|-----------------|-----------------|
| Salary to CEO | 39,90,288 | 39,33,486 |
| Sitting fees to Board members | 95,000 | 50,000 |

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

G. Srinivasa Reddy
G. Srinivasa Reddy
Director Finance

Mahpara Ali
Mahpara Ali
Chairperson-Audit Committee



T.C.S Reddy
T.C.S Reddy
Chief Executive Officer

K.Madhava Rao
K.Madhava Rao
Chairman

