

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year

2017-18

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	MAHILA ABHIVRUDDHI SOCIETY ANDHRA PRADESH			AAATM6859M		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-7	
	PLOT NO - 11 AND 12	POKALAWADA VILLAGE				
	Road/Street/Post Office	Area/Locality		Status	AOP/BOI	
	TANESHA NAGAR	TANESHANAGAR, MANIKONDA JAGIR				
	Town/City/District	State	Pin/Zip Code	Aadhaar Number/Enrollment ID		
	RANGAREDDY DISTRICT	TELANGANA	500089			
	Designation of AO(Ward/Circle)			Original or Revised		
	DDIT(EXEMPTIONS)-II			ORIGINAL		
E-filing Acknowledgement Number			Date(DD/MM/YYYY)			
267233381291017			29-10-2017			
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	0
	2	Deductions under Chapter-VI-A			2	0
	3	Total Income			3	0
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	0
	5	Interest payable			5	0
	6	Total tax and interest payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	414220
			c	TCS	7c	0
			d	Self Assessment Tax	7d	0
			e	Total Taxes Paid (7a+7b+7c +7d)	7e	414220
	8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	414220	
10	Exempt Income	Agriculture		10	0	
		Others	0			

This return has been digitally signed by T CHANDRA SEKHAR REDDY in the capacity of CEO AND MANAGING DI

having PAN ACHPT2431M from IP Address 183.83.241.151 on 29-10-2017 at HYDERABAD

Dsc SI No & issuer 2358612338950590906CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

For Mahila Abhivruddhi Society

Authorised Signatory



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, 2017 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.

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 re 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 has been violated.
- The activities of the society are in conformity with the objects of the society.



V. NAGARAJAN & CO.,

Chartered Accountants

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, 2017
- (ii) In the case of Income and Expenditure account surplus for the year ended on that date.

Date: September 23, 2017

Place: Hyderabad

for V. Nagarajan & Co.,

Chartered Accountants

ICAI Firm Reg. No.: 04879N

A.G. Sitaraman

Partner

M. No.: 017799

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH

BALANCE SHEET AS ON 31 March 2017

		31-Mar-17	31 Mar 2016
Sources of funds	Reference	Total (Rs.)	Total (Rs.)
Loan fund	Sch-1	3,50,00,000	3,50,00,000
APMAS-Building grant	Sch-2	-	-
APMAS General fund	Sch-3	1,45,51,592	2,05,27,167
Asset acquisition fund	Sch-4	2,71,72,836	2,15,80,314
Short-term loan from bank		40,00,000	19,00,000
Current liabilities	Sch-5	2,69,76,504	1,27,14,070
Provisions	Sch-6	42,75,531	47,27,850
Total		11,19,76,463	9,64,49,402

Application of funds	Reference	Total (Rs.)	Total (Rs.)
Land & building	Sch-11	6,46,78,081	6,38,68,779
Furniture, fixtures and other assets	Sch-11	59,14,421	11,31,203
Investments in Term Deposit	Sch-7	1,15,00,000	55,04,141
Current assets	Sch-8	1,93,27,379	1,52,10,362
Deposits & advances	Sch-9	45,11,934	42,99,464
Cash & bank balances	Sch-10	60,44,648	64,35,453
Total		11,19,76,463	9,64,49,402

Accounting Policies Sch-13

Notes to Accounts Sch-14

Schedules 1-15 form an integral part of these accounts.

For V. Nagarajan & Co.

Chartered Accountants

Firm Regn No.: 004879N

AV Rajan

Director- Finance

T C S Reddy

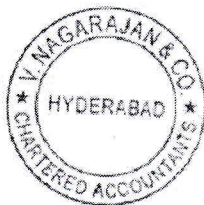
CEO & Managing Director

A.G. Sitaraman

Partner/M. No.: 017799

Date: September 23, 2017

Place: Hyderabad



Mahpara Ali

Chairperson-Audit committee

K. Madhava Rao

Chairman



For Mahila Abhivruddhi Society

Authorised Signatory

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2017

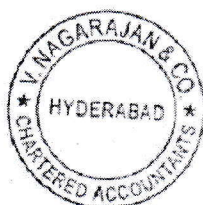
	Ref.	31-Mar-17 Total (Rs.)	31-Mar-16 Total (Rs.)
INCOME			
Grants	Sch-12	6,98,59,143	4,22,04,797
Interest from savings account	Sch-12	2,36,921	1,55,676
Interest from term deposits	Sch-12	9,04,921	4,72,686
Profit on Sale of Assets	Sch-12	10,73,493	76,994
Rental Income	Sch-12	2,58,300	2,46,000
Contribution Received	Sch-12	11,50,487	82,31,842
Sale of Publications and Magazines	Sch-12	1,932	18,263
Work in Progress - SPUR	Sch-12	12,15,460	-
Other Income	Sch-12	26,11,922	13,65,110
Total		7,73,12,580	5,27,71,368

	Ref.	Total (Rs.)	Total (Rs.)
EXPENDITURE			
A. Direct program expenses	Sch-12		
Programme- BFTW		64,30,884	49,38,097
Programme- BMGF		93,92,560	
Programme- DGRV		68,41,987	54,64,254
Programme- GIZ		61,77,992	37,86,277
Programme - Hormann KG		29,45,953	5,12,511
Programme- VANI		1,24,033	19,967
Program - MEPMA		-	28,63,542
Program - Informed Advocacy		-	20,01,771
Program - Quality Enhancement		-	11,14,008
Program - SPUR		11,17,737	11,52,989
Program - Bihar Rural Livelihoods Promotion Society		-	2,85,899
Program - West Bengal State Rural Livelihoods Mission		-	37,236
Program - National Bank for Agriculture and Rural Development		-	10,29,262
Program - IWMP		24,81,972	32,36,281
Program - E&Y		46,88,417	18,65,495
Program - G4 Contribution		5,76,930	50,483
Program - NABARD Study		-	41,143
Program - Shakti Hormann		3,34,169	-
Program - Pravesha (Pedaputtedu)		52,904	
Program - Aurobindo (AP)		36,40,899	-
Program - Aurobindo (TS)		14,13,198	-
Programme- Elliott		-	11,17,804
Sub total		4,62,19,635	2,95,17,019

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

A.G. Sitaraman

A.G. Sitaraman
Partner/M. No.: 017799
Place: Hyderabad
Date:- September 23, 2017



AV Rajan
AV Rajan
Director- Finance

Mahapara Ali

Mahapara Ali
Chairperson - Audit Committee

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

K. Madhava Rao

K. Madhava Rao
Chairman



For Mahila Abhivruddhi Society

Authorized Signatory

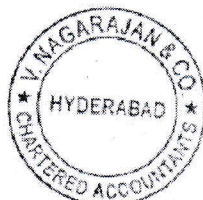
MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2017

	Ref.	31-Mar-17 Total (Rs.)	31-Mar-16 Total (Rs.)
B. Program support expenses	Sch-12		
Human resource Cost- Salary		36,71,840	23,71,346
PF contribution by employer		2,31,714	1,57,802
Gratuity		1,32,771	4,46,096
Leave Salary		6,96,655	(4,51,913)
Honorarium		9,61,460	20,000
Managerial Remuneration		22,42,158	19,16,465
Meetings and Conferences		4,03,432	1,05,209
Board Meeting Expenses		1,08,267	-
Travelling and Conveyance		17,79,209	1,19,938
Statutory Audit Fees		1,16,150	1,05,000
Vehicle Maintenance & Insurance		1,71,341	55,517
Vehicle Running cost		2,15,960	5,840
Consultancy Charges (Incl. Professional Fees)		6,83,922	2,32,100
Printing and Stationery		6,17,108	21,259
Postage, Stamps And Telegrams		45,009	13,985
Telephone & Internet Expenses		1,24,857	1,79,539
Rent		19,000	18,000
Stipend		3,44,578	9,185
Hospitality Expenses		38,076	76,871
Bank charges		17,270	8,986
Insurance Premium		2,55,715	1,84,010
Newspaper and Magazine		2,940	2,488
Water and Electricity		2,49,877	3,93,780
Computer consumables		52,625	12,045
Office Maintenance		5,21,657	7,01,715
Recruitment Expenses		14,890	5,130
Staff Development		59,550	-
Interest on Short Term Loan		2,53,732	1,97,910
Software		48,990	48,848
General Expenses		28,983	33,704
Rates and Taxes		1,92,743	2,150
Bad Debts written off		15,58,234	-
Water plant maintenance		68,251	94,564
Incentives		15,076	14,633
Interest on TDS		602	3,16,786
Office Electricals & Fittings		6,462	5,636
Generator Maintenance		19,960	-
Lift AMC		28,663	-
Grants written off		-	46,34,974
Adjustment for WIP		-	20,71,771
Sub total		1,59,99,727	1,41,31,369
C. Total Expenditure (A+B)		6,22,19,362	4,36,48,388
Excess of Income/(Expenditure) over Expenditure/(Income)			
Committed		1,77,72,549	57,61,622
Uncommitted		(26,79,330)	33,61,358
		1,50,93,219	91,22,980
Total		7,73,12,580	5,27,71,368

Accounting Policies Sch-13
Notes to Accounts Sch-14
Schedules 1-14 form an integral part of these accounts.

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

A.G. Sitaraman
Partner/M. No.: 017799
Date: September 23, 2017
Place: Hyderabad



AV Rajan
Director- Finance

Mahpara Ali
Chairperson - Audit Committee

T C S Reddy
CEO & Managing Director

K. Madhava Rao
Chairman



For Mahila Abhivruddhi Society

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
Schedules forming part of Financial Statements for the year ended 31 March 2017

	31-Mar-17	31 Mar 2016
	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 Building fund (Capital grant)*		
Balance brought forward	-	50,00,000
Add:- Receipts during the year	-	-
Less:- Transfer to Assets acquisition fund	-	50,00,000
Total	-	-
Schedule - 3: APMAS General Fund		
Balance brought forward	2,05,27,167	1,95,23,164
Add: Additions during the year	(26,79,330)	33,61,358
Less :Transfer to/(from) Assets acquisition fund	32,96,245	23,57,355
Total	1,45,51,592	2,05,27,167
Schedule - 4: Assets acquisition fund		
Balance brought forward	2,15,80,314	1,67,31,904
Add: Allocated during the year	68,26,844	77,15,535
Less: Assets deleted during the year	8	6
Less: Depreciation on assets till 31 March 2017	12,34,314	28,67,119
Total	2,71,72,836	2,15,80,314
Schedule - 5: Current liabilities		
a) Statutory liabilities		
Provident Payable	1,89,368	2,06,587
Profession Tax Payable	9,300	7,100
Service tax payable	-	1,04,825
TDS payable	34,369	1,76,695
Total	2,33,037	4,95,207
b) Outstanding expenses		
Expenses payable	42,03,467	22,47,980
LTC payable	2,23,897	3,20,932
Audit Fees payable	1,41,324	1,09,725
Salary Payable	69,023	91,917
Travel expenses payable	5,50,536	2,34,053
Total	51,88,247	30,04,606

For Mahila Abhivruddhi Society

Authorised Signatory

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
Schedules forming part of Financial Statements for the year ended 31 March 2017

	31-Mar-17	31 Mar 2016
	Total (Rs.)	Total (Rs.)
c) Other liabilities		
Grants - unutilised	2,06,57,154	80,96,922
Interest on Short Term Loan	1,01,332	3,72,633
Security deposit repayable	7,70,735	7,70,735
Rental Deposit	26,000	26,000
Contribution received in advance		
Total	2,15,55,221	92,66,290
Grand total	2,69,76,504	1,27,66,103

Schedule - 6: Provisions

For Gratuity	31,77,938	40,73,402
For Leave salary	10,97,593	6,54,448
Total	42,75,531	47,27,850

Schedule - 7: Investments

Term deposits with Scheduled Bank

Anonra bank (includes Rs. 15 lacs earmarked against bank

guarantee)	15,00,000	15,00,000
Axis Bank	20,00,000	6,00,000
State Bank of Hyderabad	80,00,000	34,04,141
Total	1,15,00,000	55,04,141

Schedule - 8: Current assets

Grant Overspent	3,43,767	
Grant Receivable	54,10,016	
Receivables - Sadhikaratha Foundation	78,58,154	28,72,808
Receivables - others	23,63,254	1,00,06,313
Pre-paid expenses	4,50,343	3,89,117
CENVAT credit receivable	59,298	2,30,608
Interest accrued on fixed deposit	5,87,851	7,24,313
Work in progress	22,54,696	10,39,236
Total	1,93,27,379	1,52,62,395

Schedule - 9: Deposits and advances

TDS recoverable	11,46,020	22,03,379
Other advances	9,88,599	5,86,149
Advance with LIC for Gratuity and Leave Salary	20,88,078	12,53,828
Deposits	2,32,558	1,68,522
Advances to staff	56,679	87,586
Total	45,11,934	42,99,464

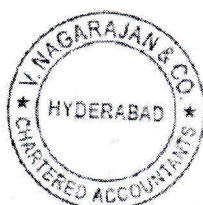
Schedule - 10: Cash and Bank Balances

Bank balances in current and savings accounts	60,08,053	64,29,406
Cash in hand	36,595	6,047
Total	60,44,648	64,35,453

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

AV Rajan
Director-Finance

T C Reddy
CEO & Managing Director



A.G. Sitaraman
Partner/M. No.: 017799
Date: September 23, 2017
Place: Hyderabad

Mahpara Ali
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K. Madhava Rao
Chairman



For Mahila Abhivruddhi Society

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH
Schedules forming part of Financial Statements for the year ended 31 March 2017

Schedule - 11: Fixed Assets

Amount in Rs.

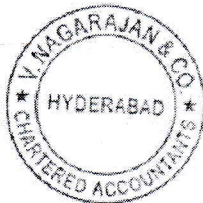
Domestic							
S No.	Particulars	W.D.V as on 01.04.16	Additions	Deletions	Total	Rate Depreciation	W.D.V. as on 31.03.17
Land & Building							
1	Land	2,16,01,500	-	-	2,16,01,500		2,16,01,500.00
2	Building	4,22,67,279	8,09,302	-	4,30,76,581	5%	4,30,76,581.00
	Total	6,38,68,779	8,09,302	-	6,46,78,081		6,46,78,081.00
Other assets							
1	Furniture & fixtures	18,987	1,56,408	-	1,75,395	20%	1,50,657.00
2	Office equipments	2,75,928	2,62,218	-	5,38,146	20%	2,21,356.00
3	Computers & peripherals	1,27,070	1,54,348	-	2,81,418	33%	1,56,593.00
4	Vehicles	16	3,43,338	4	3,43,350	20%	3,34,551.00
5	Generator	-	4,53,000	-	4,53,000		3,70,839.00
6	Solar water heating system	1	-	-	1	20%	1.00
7	Solar power system	-	-	-	-	20%	-
8	Interiors	3	-	-	3	33%	3.00
	Total	4,22,005	13,69,312	4	17,91,313		12,34,000.00
	Grand Total	6,42,90,784	21,78,614	4	6,64,69,394		6,59,12,081.00

FCRA

S No.	Particulars	W.D.V as on 01.04.16	Additions	Deletions	Total	Rate Depreciation	W.D.V. as on 31.03.17
1	Furniture & fixtures	10,103	94,703	-	1,04,806	20%	96,453.00
2	Office equipments	1,60,998	7,15,881	-	8,76,879	20%	8,34,060.00
3	Computers & peripherals	3,08,924	10,10,288	-	13,19,212	33%	10,94,742.00
4	Vehicles	2,29,170	28,27,358	4	30,56,524	20%	26,55,165.00
5	Interiors	1	-	-	1	33%	1.00
	Total	7,09,196	46,48,230	4	53,57,422		46,80,421.00
	Grand total	6,49,99,980	68,26,844	8	7,18,26,816		7,05,92,502.00

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

A.G. Sitaraman
Partner/M. No.: 017799
Date: September 23, 2017
Place: Hyderabad



AV Rajan
Director- Finance

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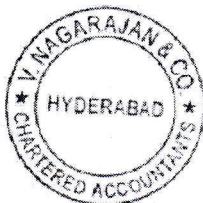
Schedules forming part of Financial Statements as at 31 March 2017
Program-wise Income and Expense Matrix -Schedule-12

ITEM	Program (APMAS-FC)	Program (BFTW)	Program (BMGF)	Program (DGRV)	Program (GIZ)	Program (Hormann KG)	Program (VANI)	Total Program (FC)
INCOME	FC	FC	FC	FC	FC	FC	FC	FC
Ear-marked Funds								39,81,085
Project Grant from Donor (BFTW)		39,81,085						1,77,79,421
Project Grant from Donor (BMGF)			1,77,79,421					91,07,391
Project Grant from Donor (DGRV)				91,07,391				1,00,30,139
Project Grant from Donor (GIZ)					1,00,30,139			32,42,532
Project Grant from Donor (Hormann KG)						32,42,532		72,000
Project Grant from Donor (VANI)							72,000	22,06,060
Project Grant from Donor (Welthunger)	22,06,060							4,64,18,628
Grant Income:	22,06,060	39,81,085	1,77,79,421	91,07,391	1,00,30,139	32,42,532	72,000	1,59,645
Interest from savings account		66,041			93,604			6,88,500
Interest from term deposits	91,380		2,48,339	1,70,095		1,78,686		5,63,497
Profit on Sale of Assets	5,63,497							
Rental Income								
Contribution Received								
Sale of Publications and Magazines								94,470
Other Income	94,470							4,79,24,740
Total Income	29,55,487	40,47,126	1,80,27,760	92,77,486	1,01,23,743	34,21,218	72,000	
EXPENDITURE								9,07,190
Programme Cost					6,30,788	2,76,402		1,15,90,023
Human resource Cost- Salary	3,82,419	21,29,390	17,44,704	22,59,686	33,29,769	16,64,771	79,284	5,98,144
PF contribution by employer	28,936	1,00,937	84,070	1,29,957	1,61,918	86,050	6,276	
Gratuity								
Leave Salary								10,70,365
Honorarium	1,53,760			22,765	8,33,840	60,000		15,10,984
Managerial Remuneration	18,202	2,18,472	2,18,456	3,82,290	4,09,569	2,63,995		60,80,685
Meetings and Conferences	19,139	24,17,333	29,169	35,23,417	85,331	6,296		2,885
Board & MC Meeting					2,885			19,34,696
Travelling and Conveyance	4,91,456	2,92,029	3,32,502	4,18,307	2,79,804	1,19,817	781	87,934
Audit Fees				40,000	47,934			1,78,224
Vehicle Maintenance & Insurance	35,800	38,245	12,681	11,904	78,114	1,480		2,96,844
Vehicle Running cost	10,210	61,600	18,676	57,547	1,11,149	37,662		15,32,943
Consultancy Charges (Incl. Professional Fees)	3,01,706	6,07,248	1,26,289	92,000	1,08,600	2,97,100		5,89,869
Printing and Stationery		2,57,028	18,532	1,79,285	41,630	93,394		87,317
Postage, Stamps And Telegrams	26,537	17,462	640	37,636	4,701	171	170	2,92,421
Telephone & Internet Expenses	1,133	1,10,847	32,131	36,108	56,058	49,222	6,922	2,37,176
Rent		60,900	7,500		95,550	73,226		3,36,754
Stipend	59,344	81,952	15,000	5,000	41,129	1,04,329	30,000	1,29,675
Hospitality Expenses	512	33,638	18,472	22,421	36,194	18,438		27,776
Bank charges	11,737	3,747	3,532	2,896	3,908	1,356	600	1,40,976
Insurance Premium	20,137	41,237	8,349	21,884	34,606	14,763		17,539
Newspaper and Magazine		1,684			15,855			74,844
Water and Electricity	54,066	10,103			10,425	250		2,09,756
Computer consumables	24,100	1,26,554	4,750	12,720	28,392	13,240		2,55,244
Office Maintenance	74,679	30,534	20	789	1,26,848	22,374		27,162
Recruitment Expenses	9,090	2,272	11,900		3,900			1,12,600
Staff Development	55,550	1,500			55,550			
Interest on Short Term Loan								64,903
Software	48,990	3,183	3,183	3,182	3,183	3,182		12,143
General Expenses	1,113	650	10,000		50	330		69,10,460
Rates and Taxes								
Subgrant			69,10,460					
Bad debt written off								
Loss on sale of Assets								60,351
Waterplant maintenance	58,251			2,100				
Lift AMC								
Generator Maintenance								495
Interest on TDS	390	105						700
Library					700			
Office Electricals & Fittings								5,189
Incentives		706		2,383		2,100		
Total Expenditure	18,87,257	66,49,356	96,11,016	72,64,277	66,38,360	32,09,948	1,24,033	3,51,84,266

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

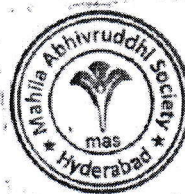
A.G. Sitaraman
Partner/M. No.: 017799

Place: Hyderabad
Date: September 23, 2017



AV Rajan
Director- Finance

Mahpara Ali
Chairperson - Audit Committee



T. S. Reddy
CEO & Managing Director

K. Madhava Rao
Chairman

For Mahila Abhivrudhhi Society
Authorized Signatory

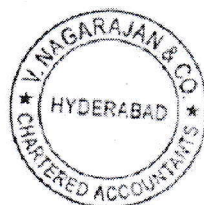
MAHILA ABHIVRUDDHI SOCIETY
Schedules forming part of Financial Statements as at 31 March 2017
Program-wise Income and Expense Matrix -Schedule-12

ITEM	Program (APMAS-IG)	Program (SPUR)	Program (IWMP)	Program (E&Y)	Program (Shakti Hormann)	Program (Pravesha - Pedaputtedu)	Program (Aurobindo- AP)	Program (Aurobindo- TS)	Total Program (Domestic)
INCOME	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic
Ear-marked Funds									
Project Grant from Donor (HMWS)	6,58,301								6,58,301
Project Grant from Donor (IWMP)			27,47,112						27,47,112
Project Grant from Donor (E&Y)				48,00,000					48,00,000
Project Grant from Donor (G4 Contribution)									
Project Grant from Donor (NABARD Study)	22,12,608								22,12,608
Project Grant from Donor (Shakti Hormann)					4,05,354				4,05,354
Project Grant from Donor (Govt. of Telangana)	13,00,000								13,00,000
Project Grant from Donor (Pravesha)						15,00,000			15,00,000
Project Grant from Donor (Aurobindo AP)							53,97,490		53,97,490
Project Grant from Donor (Aurobindo TS)								44,19,650	44,19,650
Grant Income:	41,70,909	-	27,47,112	48,00,000	4,05,354	15,00,000	53,97,490	44,19,650	2,34,40,515
Interest from savings account	69,342	-	7,934	-	-	-	-	-	77,276
Interest from term deposits	1,61,752	-	-	24,249	-	2,137	15,641	12,642	2,16,421
Profit on Sale of Assets	5,09,996	-	-	-	-	-	-	-	5,09,996
Rental Income	2,58,300	-	-	-	-	-	-	-	2,58,300
Contribution Received	11,50,487	-	-	-	-	-	-	-	11,50,487
Interest on Electricity Deposit	7,286	-	-	-	-	-	-	-	7,286
Sale of Publications and Magazines	1,932	-	-	-	-	-	-	-	1,932
Interest on LIC deposits - Gratuity & Leave Salary	1,13,146	-	-	-	-	-	-	-	1,13,146
Interest on IT refund	1,44,995	-	-	-	-	-	-	-	1,44,995
SHG Group	12,60,024	-	-	-	-	-	-	-	12,60,024
Work in progress - SPUR		12,15,460	-	-	-	-	-	-	12,15,460
Other Income	9,92,001	-	-	-	-	-	-	-	9,92,001
Total Income	86,40,170	12,15,460	27,55,046	48,24,249	4,05,354	15,02,137	54,13,131	44,32,292	2,93,87,839
EXPENDITURE									
Programme Cost	5,76,930	-	-	2,08,364	3,32,854	-	15,85,930	5,19,912	32,23,990
Human resource Cost- Salary	32,89,421	5,56,884	12,32,388	13,17,803	-	40,743	9,80,323	5,92,192	80,09,754
PF contribution by employer	2,02,778	37,648	86,889	63,860	-	2,415	48,359	38,285	4,80,234
Gratuity	1,32,771	-	-	-	-	-	-	-	1,32,771
Leave Salary	6,96,655	-	-	-	-	-	-	-	6,96,655
Honorarium	8,07,700	-	3,67,630	18,89,072	-	-	18,000	30,000	31,12,402
Managerial Remuneration	2,13,026	97,723	-	2,40,300	-	27,300	1,05,550	47,275	7,31,174
Meetings and Conferences	3,84,293	8,592	13,900	40,123	-	-	-	1,601	4,48,509
Board & MC Meeting	1,05,382	-	-	-	-	-	-	-	1,05,382
Travelling and Conveyance	12,87,753	2,91,745	2,01,251	2,96,031	-	9,166	1,53,068	39,190	22,78,204
Statutory Audit Fees	28,216	-	-	-	-	-	-	-	28,216
Vehicle Maintenance & Insurance	19,5541.00	42,124.00	31,249.00	530.00	0.00	0.00	400.00	14,032.00	2,23,876
Vehicle Running cost	20,5750.00	53,400.00	54,733.00	4,000.00	465.00	500.00	500.00	22,319.00	3,41,667
Consultancy Charges (Incl. Professional Fees)	38,2216.00	0.00	17,809.00	12,3661.00	0.00	0.00	57,050.00	40,150.00	7,81,175
Printing and Stationery	61,7108.00	5,913.00	18,003.00	60,2418.00	450.00	40.00	61,666.00	20,073.00	13,25,671
Postage, Stamps And Telegrams	18,472.00	2,946.00	865.00	1,903.00	0.00	40.00	11,34.00	90.00	25,450
Telephone & Internet Expenses	12,3724.00	27,061.00	49,728.00	39,653.00	0.00	0.00	32,215.00	22,124.00	2,94,505
Rent	19,000.00	0.00	73,800.00	55,900.00	0.00	0.00	22,000.00	10,000.00	1,80,700
Stipend	28,5234.00	0.00	92,800.00	0.00	0.00	0.00	54,223.00	39,180.00	4,71,437
Hospitality Expenses	37,564.00	18,299.00	29,801.00	4,561.00	400.00	0.00	7,527.00	2,250.00	1,00,402
Bank charges	5,533.30	17.25	11,61.58	0.00	0.00	0.00	172.00	72.00	6,956
Insurance Premium	23,5578.00	24,176.00	0.00	17,269.00	0.00	0.00	4,151.00	4,126.00	2,85,300
Newspaper and Magazine	2,940.00	10,58.00	17,16.00	15,76.00	0.00	0.00	4,890.00	1,600.00	13,780
Water and Electricity	19,5811.00	17,965.00	28,869.00	3,703.00	0.00	0.00	9,67.00	1,500.00	2,48,815
Computer consumables	28,525.00	20,50.00	34,500.00	4,550.00	0.00	0.00	12,710.00	3,150.00	54,435
Office Maintenance	44,6978.00	27,829.00	15,640.00	11,168.00	0.00	0.00	29,86.00	3,619.00	5,08,220
Recruitment Expenses	5,800.00	0.00	0.00	2,272.00	0.00	0.00	0.00	0.00	8,072
Staff Development	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000
Interest on Short Term Loan	25,3732.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,53,732
Software	0.00	0.00	0.00	0.00	0.00	0.00	3,182.00	3,183.00	6,365
General Expenses	27,870.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,870
Rates and Taxes	19,2743.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	1,92,773
Subgrant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-
Bad debt written off	15,58,234.00	-	-	-	-	-	-	-	15,58,234
Loss on sale of Assets									
Waterplant maintenance	10,000	-	-	-	-	-	5,89,446	4,550	6,03,996
Lift AMC	28,663	-	-	-	-	-	-	-	28,663
Generator Maintenance	19,960	-	-	-	-	-	-	-	19,960
Interest on TDS	212	-	-	-	-	-	-	-	212
Library	-	-	-	-	-	-	-	-	-
Office Electricals & Fittings	6,462	-	-	-	-	-	-	-	6,462
Incentives	15,076	-	-	-	-	-	-	-	15,076
Total Expenditure	1,25,87,651	12,15,860	24,81,972	49,28,717	3,34,169	80,204	37,46,449	14,60,473	2,68,35,095

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

A.G. Silaraman
Partner/M. No.: 017799

Place: Hyderabad
Date: September 23, 2017



AV Rajan
Director- Finance

Mahpara Ali
Chairperson - Audit Committee

TCS Reddy
CEO & Managing Director

K. Madhava Rao
Chairman

For Mahila Abhivruddhi Society



MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH,

SCHEDULES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2017

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 except for grants which are accounted for on cash basis 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 realistic 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%
Interiors at leased 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. Joint venture:-

In respect of joint venture contracts, which are in the nature of jointly controlled operations, the assets controlled, liabilities incurred, the share of income and expenses incurred are recognized in the agreed proportions under respective heads in the financial statements.

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

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

T.C.S. Reddy
Chief Executive Officer

K. Madhava Rao
Chairman

(A.G. Sitaraman)
Partner

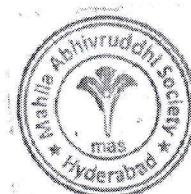
M. No.: 017799

Date: September 23, 2017

Place: - Hyderabad.

Mahpara Ali
Chairperson-Audit Committee.

A.V. Rajan
Director-Finance



For Mahila Abhivruddhi Society

Authorised Signatory

MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH,

SCHEDULES TO ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2017

SCHEDULE 14:

NOTES TO ACCOUNTS:

- Capital commitments: Rs.Nil (Building) (Previous Year Rs. 4,87,000)
- Contingent liabilities:
 - Counter guarantee issued to banks: Rs. 58.98 lacs
 - Interest accrued on Loan fund till 31-03-2016(Previous Year: Rs.157.05 lacs): Rs.190.30 lacs.
- The funds received from BFTW, DGRV, IWMP, HORMAN, GIZ, Ernst & Young Foundation,, Bill and Melinda Gates Foundation, and NABARD are against specific programme activities for execution of their projects.
- Managerial remuneration and governance expenses have been accounted under various heads, break up of which is given below.

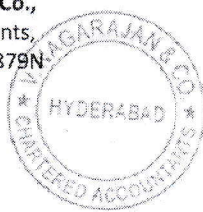
Particulars	31-Mar-16(Rs.)	31-Mar-16(Rs.)
Salary to CEO	21,84,158	18,69,965
Sitting fees to Board members	58,000	46,500
5. The Society has kept all the unspent balance of funds in investments, which is in conformity with section 11(5) of the Income Tax Act, 1962.		
6. Loan Fund		

- 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.
 - 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.
 - 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 till 31ST March, .2017 is Rs. 1,90,30,949 which is being shown as contingent liability in Notes to Accounts.
7. Short Term loan from State Bank of Hyderabad
- The Society had took a short term loan of Rs. 24,00,000 for meeting the operating expenses by pledging the Fixed Deposits bearing numbers 62467747619, 6287747653, 62467747733 on 22/09/2016 and (b)
 - Rs. 16,00,000 against Fixed Deposits bearing numbers 62501324866 and 62501324946 on 9th March, 2017. The interest rate agreed was 2% higher than the rates on the fixed deposits pledged. The loan is still outstanding as on 31st March, 2017 and the interest due as on 31st March, 2017 was Rs. 2,53,732/-.
- 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.
 - The society entered Memorandum of Understanding with Sadhikaratha Foundation on February 24, 2014 for implementing jointly SPUR (Support Programme for Urban Reforms) project of Government of Bihar titled "formation and establishment of separate town (45) & state level federations for Self-Help-Groups (SHGs)" for a term of three years. The Society recognized its share of income and expenses in its income and expenditure statement as per AS 27 'financial reporting of Interests in Joint ventures'.
 - Disclosure required under AS 27 are as follows:
 - Contingent liabilities (Counter guarantee issued to banks): 58.98 lacs
 - Capital commitments (society's share): Nil
 - Income recognized: Rs. Nil (Previous Year Rs. 12.22 181)
 - Work in progress: Rs. 12.15,460
 - Audit fee excluding service tax: Rs.1,16,150(Previous year: Rs. 105,000)
 - Figures of the previous year are reclassified/regrouped to conform to the current year's classification.

As per our report of even date

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

(A.G. Sitaraman)
Partner
M. No.: 017799



T.C.S. Reddy
Chief Executive Officer

Mahpara Ali
Chairperson-Audit Committee.



K. Madhava Rao
Chairman

A.V. Rajan
Director-Finance