

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 filed and verified electronically]

Assessment Year

2019-20

PERSONAL INFORMATION AND THE ACKNOWLEDGEMENT NUMBER	Name			PAN		
	MAHILA ABHIVRUDDHI SOCIETY ANDHRA PRADESH			AAATM6859M		
	Flat/Door/Block No	Name Of Premises/Building/Village			Form Number.	
	Plot No 11 and 12 Survey No 4 HIG	POKALAWADA VILLAGE				
	Road/Street/Post Office	Area/Locality				
	Taneshanagar	Golconda			Status AOP/BOI	
	Town/City/District	State	Pin/ZipCode	Filed u/s		
	HYDERABAD	TELANGANA	500008	139(1)-On or before due date		
	Assessing Officer Details (Ward/Circle) EXEMPTION WARD 1(2), HYD					
	e-filing Acknowledgement Number 185928091300919					
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	3789891
	2	Total Deductions under Chapter-VI-A			2	0
	3	Total Income			3	3789890
	3a	Deemed Total Income under AMT/MAT			3a	0
	3b	Current Year loss, if any			3b	0
	4	Net tax payable			4	0
	5	Interest and Fee Payable			5	0
	6	Total tax, interest and Fee payable			6	0
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	666538
			c	TCS	7c	18860
			d	Self Assessment Tax	7d	0
			e Total Taxes Paid (7a+7b+7c +7d)			7e
	8	Tax Payable (6-7e)			8	0
9	Refund (7e-6)			9	685400	
10	Exempt Income	Agriculture	0	10	3789891	
		Others	3789891			

Income Tax Return submitted electronically on 30-09-2019 21:27:34 from IP address 183.82.130.82 and verified byCHANDRA SEKHAR REDDY TUPALLE having PAN ACHPT2431M on 30-09-2019 21:27:34 from IP address183.82.130.82 using **Digital Signature Certificate (DSC)**DSC details: 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**



Phone : 040 - 23220352
email : avr242@gmail.com
avr24@yahoo.com

A.V. Ratnam & Co.,

CHARTERED ACCOUNTANTS

180/2 RT, Upstairs, Opp.Vijayanagar Colony Park-2, Vijayanagar Colony, HYDERABAD - 500 057.

Ref: _____

Date : 08/08/19

INDEPENDENT AUDITORS' REPORT

To
The Members of
MAHILA ABHIVRUDDI SOCIETY,
TANESHANAGAR, MANIKONDA
RANGAREDDY DISTRICT, TG, INDIA

REPORT ON THE FINANCIAL STATEMENTS

1. We have audited the accompanying financial statements of **MAHILA ABHIVRUDDI SOCIETY** registered under the A.P. (Telangana Area) Public societies Registration Act, 1350 , which comprise the Balance Sheet as at March 31, 2019, income & Expenditure Account for the year then ended , and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

2. The 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 and accounting principles generally accepted in India as applicable to the societies. This responsibility includes the design, implementation and maintenance of the 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.

AUDITORS' RESPONSIBILITY

3. Our responsibility is to express an opinion on these standalone 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 as applicable to the Societies. 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.

4. 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors considers internal control relevant to the society's preparation and fair presentation of the financial statements 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 the Management, as well as evaluating the overall presentation of the financial statements.

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

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 deal 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.



Opinion.


6. 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 fare 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, 2019.
- ii) In the case of Income and Expenditure account Excess for the year ended on that date.

Place: Hyderabad

Date : 08/08/2019

For **A.V.RATNAM & CO**
Chartered Accountants.
FRN.003028S



(G K Babu)

Partner

M.No:213273

UDIN

19213273AAAADK7608

A.V. RATNAM & CO.
CHARTERED ACCOUNTANTS
180/2RT, R.R. SADAN,
Vijayanagar Colony, HYDERABAD-57.

MAHILA ABHIVRUDDHI SOCIETY
BALANCE SHEET AS ON 31 MARCH 2019

Sources of funds	Reference	31-Mar-19	31-Mar-18
		Total (Rs.)	Total (Rs.)
Loan fund	Sch-1	35,000,000	35,000,000
APMAS General fund	Sch-2	9,483,588	11,370,039
Asset acquisition fund	Sch-3	30,204,163	27,546,708
Current liabilities	Sch-4	38,844,621	27,919,405
Provisions	Sch-5	5,163,089	4,880,508
Total		118,695,460	106,716,660

Application of funds	Reference	31-Mar-19	31-Mar-18
		Total (Rs.)	Total (Rs.)
Land & building	Sch-10	62,524,252	64,678,081
Furniture, fixtures and other assets	Sch-10	11,099,576	6,288,294
Investments in Term Deposit	Sch-6	4,500,000	10,200,000
Current assets	Sch-7	12,439,005	15,190,745
Deposits & advances	Sch-8	9,652,835	6,578,945
Cash & bank balances	Sch-9	18,479,793	3,780,596
Total		118,695,460	106,716,660

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

For A.V. Ratnam & Co

Chartered Accountants
Firm Regn No.: 0030285



G.K. Babu

Partner/M. No.: 213273

UDIN No.: 19213273AAAA **DL-7608**

Place: Hyderabad

Date: August 3 2019

A.V. RATNAM & CO.
CHARTERED ACCOUNTANTS
180/2RT, R.R. SADAN,
Vijayanagar Colony, HYDERABAD-57.

P. Bhagirath

Director- Finance




Mahapara Ali

Chairperson-Audit committee

T C S Reddy

CEO & Managing Director



K. Madhava Rao

Chairman

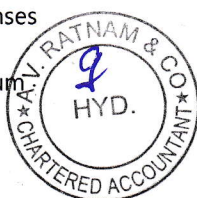


MAHILA ABHIVRUDDHI SOCIETY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

	Ref.	31-Mar-19 Total (Rs.)	31-Mar-18 Total (Rs.)
INCOME			
Grants	Sch-11	103,160,653	77,972,597
Interest from savings account	Sch-11	684,247	212,692
Interest from term deposits	Sch-11	580,042	386,389
Profit on Sale of Assets	Sch-11	1,272,977	119,999
Rental Income	Sch-11	261,000	96,000
Contribution Received	Sch-11	2,735,076	948,760
Sale of Publications and Magazines	Sch-11	4,620	3,715
Other Income	Sch-11	1,156,934	3,856,845
Total		109,855,549	83,596,998

	Ref.	Total (Rs.)	Total (Rs.)
EXPENDITURE			
A. Direct program expenses	Sch-11 and 12		
Programme - AEIN		3,685,884	2,347,734
Programme - BFTW / G4		5,336,869	5,542,249
Programme - BMGF (MNCH)		19,201,854	10,754,093
Programme - DGRV		6,485,976	7,302,073
Programme - GIZ / GIC		16,166,708	17,462,354
Project-AEIN-CSV		40,446	-
Programme - Hormann KG (Gagilapur)		-	3,343,205
Program - Aurobindo Pharma-Piler FSC		1,814,882	-
Program - Ernst and Young Foundation		5,810,485	6,336,241
Program - APDMP		11,892,443	1,071,968
Program - Pravesha Industries-Sriramapuram MV		3,401,236	2,225,776
Program - Aurobindo Pharma-Urvakonda MV		2,078,152	3,905,913
Program - Aurobindo Pharma-Peyyalapalem MV		4,100,177	3,319,716
Program - Aurobindo Pharma-Borpatla MV		2,127,624	3,001,691
Program- Aurobindo Pharma- Borapatla FSC		1,704,503	-
Program- Aurobindo Pharma- APF-Piler		3,710,905	-
Program- A P Govt. Horticulture Project		1,253,905	-
Sub total		88,812,048	66,613,013

B. Program support expenses	Sch-11 and 12		
Human resource Cost- Salary		2,127,351	2,290,312
PF contribution by employer		119,162	145,147
Gratuity		-	1,905,841
Leave Salary		134,437	151,127
Honorarium		233,900	808,500
Managerial Remuneration		2,498,301	2,375,892
Meetings and Conferences		415,132	79,729
Board Meeting Expenses		89,791	123,699
Travelling and Conveyance		573,940	401,341
Audit Fees		118,000	125,000
Vehicle Maintenance & Insurance		76,724	50,359
Vehicle Running cost		43,806	150,896
Consultancy Charges (Incl. Professional Fees)		707,803	386,968
Printing and Stationery		325,972	573,690
Postage, Stamps And Telegrams		31,129	5,710
Telephone & Internet Expenses		69,131	28,047
Rent		42,800	60,000
Stipend		75,245	294,619
Hospitality Expenses		80,584	63,472
Bank charges		17,134	10,482
Insurance Premium		202,030	191,062



MAHILA ABHIVRUDDHI SOCIETY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

Ref.	31-Mar-19 Total (Rs.)	31-Mar-18 Total (Rs.)
Newspaper and Magazine	-	1,060
Water and Electricity	72,655	158,103
Computer consumables	23,234	5,950
Office Maintenance	728,354	468,847
Recruitment Expenses	12,181	4,638
Staff Development	5,376	-
Interest on Short Term Loan	-	282,366
Software	20,579	27,280
General Expenses	117,162	20,212
Rates and Taxes	301,331	101,337
Jalam Jeevam program	66,466	97,864
APMAS Programme Expenses	27,512	1,562,715
NABARD Programme Expenses	480	126,930
MANAGE Programme Expenses	-	17,526
ODF Verification Expenses	-	1,369,434
Wasan Programme Expenses	44,357	-
Affiliation Fees-ASCI	-	37,000
EOI - Dept. of Horticulture, AP	650	5,000
Bad Debts written off	697,204	1,297,577
Water plant maintenance	7,000	6,425
Lift AMC	49,177	39,209
Generator Maintenance	60,322	28,665
Interest on TDS	1,105	550
Incentives	12,736	14,463
Adjustment for WIP	-	2,254,696
Sub total	10,230,254	18,149,739
C. Total Expenditure (A+B)	99,042,302	84,762,752
Excess of Income/(Expenditure) over Expenditure/(Income)		
Committed	9,782,557	944,873
Uncommitted	1,030,691	(2,110,627)
	10,813,248	(1,165,754)
Total	109,855,549	83,596,998

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

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

G.K. Babu
Partner/M. No.: 213273
UDIN No.: 19213273AAAA **DK7608**
Place: Hyderabad
Date: August 3 2019

P. Bhagirath
Director-Finance

Mahapara Ali
Chairperson-Audit committee

T C S Reddy
CEO & Managing Director

K. Madhava Rao
Chairman

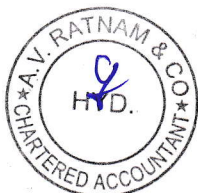
A.V. RATNAM & CO.
CHARTERED ACCOUNTANTS
180/2RT, R.R. SADAN,
Vijayanagar Colony, HYDERABAD-57.



MAHILA ABHIVRUDDHI SOCIETY

Schedules forming part of Financial Statements for the year ended 31 March 2019

	31-Mar-19	31-Mar-18
	Total (Rs.)	Total (Rs.)
Schedule - 1: General and Donor Funds		
Loan fund		
Loan fund balance brought forward	35,000,000	35,000,000
Add: Receipts during the year	-	-
Total	35,000,000	35,000,000
Less:- Principal repaid during the year		
Loan fund balance carried forward	35,000,000	35,000,000
 Schedule - 2: APMAS General Fund		
Balance brought forward	11,370,039	14,551,591
Add: Additions during the year	1,030,691	(2,110,627)
Less :Transfer to/(from) Assets acquisition fund	2,917,143	1,070,925
Total	9,483,587	11,370,039
 Schedule - 3: Assets acquisition fund		
Balance brought forward	27,546,710	27,172,836
Add: Allocated during the year		
Committed Funds-Donor based	4,802,715	1,124,565
Uncommitted Funds-funds from own means	2,917,845	1,070,926
Less: Assets deleted during the year	40,422	1
Less: Depreciation on assets till 31 March 2019	5,022,685	1,821,618
Total	30,204,163	27,546,708
 Schedule - 4: Current liabilities		
a) Statutory liabilities		
Provident Payable	354,928	233,717
Profession Tax Payable	17,100	11,700
IGST Payable	-	-
Service tax payable	-	(41,219)
TDS payable	600,904	376,958
Total	972,932	581,156
b) Outstanding expenses		
Expenses payable	4,737,328	1,624,683
Audit Fees payable	132,800	170,600
Salary Payable	321,709	29,869
Travel expenses payable	523,657	285,910
Total	5,715,494	2,111,062
 c) Other liabilities		
Grants - unutilised	28,789,090	25,068,303
Rental Deposit	54,500	50,000
Contribution Received in advance	3,195,222	-
LED lights defect liability	117,383	108,883
Total	32,156,195	25,227,186
Grand total	38,844,621	27,919,404



MAHILA ABHIVRUDDHI SOCIETY
Schedules forming part of Financial Statements for the year ended 31 March 2019

	31-Mar-19	31-Mar-18
	Total (Rs.)	Total (Rs.)
Schedule - 5: Provisions		
For Gratuity	4,403,258	4,061,528
For Leave salary	759,831	818,980
Total	5,163,089	4,880,508
Schedule - 6: Investments		
Term deposits with Scheduled Bank		
Andhra bank (includes Rs. 15 lacs earmarked against bank guarantee)	1,500,000	-
Jana Small Finance Bank -Piler School Development Project	1,500,000	4,700,000
Jana Small Finance Bank -Borapatla FSC	1,500,000	-
State Bank of India	-	5,500,000
Total	4,500,000	10,200,000
Schedule - 7: Current assets		
Grants spent pending receipt	4,819,921	8,859,341
Grants Receivable	3,503,060	
Receivables - Sadhikaratha Foundation	2,788,815	4,958,081
Receivables - others	110,057	315,509
Pre-paid expenses	1,032,408	560,754
CENVAT credit receivable	-	89,014
IGST credit	52,165	93,666
CGST credit	14,271	123,573
SGST credit	14,713	123,633
Interest accrued on fixed deposit	103,595	67,173
Total	12,439,005	15,190,745
Schedule - 8: Deposits and advances		
TDS recoverable	1,118,533	849,455
Advances with FA-APDMP	526,705	
Other advances	4,420,982	3,181,673
Advance with LIC for Gratuity and Leave Salary	2,895,369	1,963,592
Deposits	397,558	299,058
Advances to staff	293,689	285,167
Total	9,652,835	6,578,945
Schedule - 9: Cash and Bank Balances		
Bank balances in current and savings accounts	18,469,930	3,765,376
Cash in hand	9,863	15,220
Total	18,479,793	3,780,596

For A.V. Ratnam &Co;
Chartered Accountants
Firm Regn No.: 0030285

G.K. Babu

Partner/M. No.: 213273

UDINNo:19213273AAAA **DK-7608**

Place: Hyderabad

Date: August 3, 2019

A.V. RATNAM & CO.
CHARTERED ACCOUNTANTS
180/2RT, R.R. SADAN,
Vijayanagar Colony, HYDERABAD-57.

P. Bhagirath
Director - Finance

Manapara Ali

Chairperson - Audit Committee

T C S Reddy
CEO & Managing Director

K. Madhava Rao

Chairman



MAHILA ABHIVRUDDHI SOCIETY

Schedules forming part of Financial Statements for the year ended 31 March 2019

Schedule - 10: Fixed Assets (Amount in Rs.)

Domestic

S No.	Particulars	W.D.V as on 01.04.18	Additions	Deletions	Total	Rate	Depreciation	W.D.V. as on 31.03.19
Land & Building								
1	Land	21,601,500	-	-	21,601,500			21,601,500
2	Building	43,076,581	-	-	43,076,581	5%	2,153,829	40,922,752
	Total	64,678,081	-	-	64,678,081		2,153,829	62,524,252
Other assets								
1	Furniture & fixtures	161,278	326,058	-	487,336	20%	71,508	415,828
2	Office equipments	177,528	266,881	8	444,401	20%	77,532	366,869
3	Computers & peripherals	107,923	711,591	691	818,823	33%	215,741	603,082
4	Vehicles	603,671	1,760,148	39,722	2,324,097	20%	268,556	2,055,541
5	Generator	280,239	-	-	280,239	20%	90,600	189,639
6	Solar water heating system	45,871	-	-	45,871	20%	9,600	36,271
7	Solar power system	11,139	-	-	11,139	20%	2,250	8,889
8	Sports Equipment	96,909	-	-	96,909	20%	20,746	76,163
9	Interiors	3	-	-	3	33%	-	3
	Total	1,484,561	3,064,678	40,421	4,508,818		756,533	3,752,285
	Grand Total	66,162,642	3,064,678	40,421	69,186,899		2,910,362	66,276,537

CRA

S No.	Particulars	W.D.V as on 01.04.18	Additions	Deletions	Total	Rate	Depreciation	W.D.V. as on 31.03.19
1	Furniture & fixtures	227,860	1,965		229,825	20%	53,789	176,036
2	Office equipments	747,935	66,250		814,185	20%	209,670	604,515
3	Computers & peripherals	1,087,075	1,294,681	-	2,381,756	33%	796,119	1,585,637
4	Vehicles	2,140,222	3,292,986	1	5,433,207	20%	902,585	4,530,622
5	Solar Power Plant	600,640	-	-	600,640	20%	150,160	450,480
6	Interiors	1	-	-	1	33%	-	1
	Total	4,803,733	4,655,882	1	9,459,614		2,112,323	7,347,291
	Grand total	70,966,375	7,720,560	40,422	78,646,513		5,022,685	73,623,827

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

G.K. Babu
Partner/M. No.: 213273
UDIN No:-19213273AAAA **06-76-08**
Place: Hyderabad
Date: August 3 2019

A.V. RATNAM & CO.
CHARTERED ACCOUNTANTS
180/2RT, R.R. SADAN,
Vijayanagar Colony, HYDERABAD-57.

P. Bhagirath
Director- Finance

Mahapara Ali
Chairperson-Audit committee



T C S Reddy
CEO & Managing Director

K. Madhava Rao
Chairman

Mahila Abhivrudhhi Society

Committed Funds - Net Grants fund statement as on 31 March 2019 - Amount (In Rupees)

S. No	Donor	Balance as on 1 April 2018	Amount Received / Receivable	Interest	Other Income	Current Income	Total Income	Expenditure	Fixed Assets	Total Expenditure	Balance as on 31 Mar 2019	Surplus / Deficit	Unspent	Overspent
1	AEIN	593,266	3,639,200	9,006	-	3,657,212	4,241,472	3,685,884	-	3,685,884	(28,672)	(37,678)	555,588	
2	BETW / G4	999,455	8,056,420	105,405	-	8,161,825	9,161,280	5,336,869	29,606	5,366,475	2,824,956	2,824,956	3,794,805	
3	BMGF / MNCH	7,436,052	18,304,681	562,568	-	18,867,249	26,303,301	19,437,204	1,300,673	20,737,877	(569,955)	(569,955)	5,565,424	
4	DGRI	2,863,522	3,332,892	26,104	-	3,358,996	6,222,518	6,741,326	-	6,741,326	(3,382,329)	(3,382,329)	-	(518,807)
5	GIZ / GIC	(4,132,088)	20,797,167	134,497	-	20,931,664	16,799,576	17,054,442	995,827	18,050,269	3,877,222	3,877,222	-	(1,250,693)
6	AEIN-CSV Project	-	3,824,526	-	-	3,824,526	3,824,526	40,446	9,999	50,445	3,784,080	3,784,080	3,774,081	
6	Hormaan KG (Gagglapur)	(577,462)	577,512	-	-	577,512	50	-	-	-	577,512	577,512	50	-
7	Aurobindo Pharma Ltd (AP) (Peyvelapalem)	3,471,912	-	-	-	-	3,471,912	4,131,543	(39,719)	4,091,824	(4,131,543)	(4,131,543)	-	(619,912)
8	Aurobindo Pharma Ltd (TS) (Borpatla)	1,981,064	2,209,825	-	-	2,209,825	4,190,889	2,217,838	13,700	2,231,538	(8,013)	(8,013)	1,959,351	
9	Pravesha (Srirampuram)	4,271,407	3,500,000	-	-	3,500,000	7,771,407	3,401,236	68,648	3,469,884	98,764	98,764	4,301,523	
10	Aurobindo Pharma Ltd (Urvakonda)	2,110,277	-	81,829	-	81,829	2,192,106	2,134,044	-	2,134,044	(2,052,215)	(2,052,215)	58,062	
11	ADPMP	(186)	14,104,392	58,818	3,800	14,167,010	14,166,824	12,367,601	517,107	12,884,708	1,799,409	1,799,409	1,282,116	-
14	INMAP	(224,874)	224,874	-	-	224,874	-	-	-	-	224,874	224,874	994,127	-
15	Ernst & Young	1,341,348	5,750,000	16,799	-	5,766,799	7,108,147	6,112,470	1,550	6,114,020	(345,671)	(345,671)	994,127	-
16	Aurobindo Pharma-Piler-FSC	-	3,128,125	18,905	-	3,147,030	3,147,030	1,926,656	996,399	2,923,055	1,220,374	1,220,374	223,975	-
17	Aurobindo Pharma-Borpatla FSC	-	4,308,263	98,066	-	4,406,329	4,406,329	1,730,981	825,000	2,555,981	2,675,348	2,675,348	1,850,348	
18	Aurobindo Pharma-APF	-	8,143,446	13,804	-	8,157,250	8,157,250	3,710,905	16,706	3,727,611	4,446,345	4,446,345	4,429,639	
19	AP-Horticulture Project	-	-	34,982	-	34,982	34,982	1,253,905	27,500	1,281,405	(1,218,923)	(1,218,923)		(1,246,423)
Total		20,133,693	99,901,323	1,160,783	3,800	101,065,906	121,199,599	91,283,349	4,762,996	96,046,345	9,791,563	9,782,557	28,789,090	(3,635,835)

Reference Schedule - 4(c) Schedule - 7

Mahila Abhivrudhhi Society

Uncommitted Funds - Net funds statement as on 31 March 2019 - Amount (In Rupees)

S. No	Donor	Balance as on 1 April 2018	Amount Received / Receivable	Interest	Total Income	Expenditure	Fixed Assets	Total Expenditure	Balance as on 31 Mar 2019	Surplus / Deficit
1	APMAS - Local	10,965,885	7,339,209	103,506	18,408,600	6,903,365	597,367	7,500,732	10,907,869	539,351
2	APMAS - FC	404,155	1,346,928	-	1,751,083	855,588	2,319,777	3,115,365	(1,424,282)	491,340
Total		32,845,081	8,686,137	103,506	20,159,683	7,758,953	2,917,144	10,616,097	9,483,587	1,030,691

7,680,140

	Committed	Uncommitted	Total
Income / Receipts	99,905,123	8,686,137	108,591,260
Interest Income	1,160,783	103,506	1,264,289
Total Income as per I&E Statement	101,065,906	8,789,643	109,855,549
Expenditure	91,283,349	7,758,953	99,042,302
Total Expenditure as per I&E Statement	91,283,349	7,758,953	99,042,302



MAHILA ABHIVRUDDHI SOCIETY
Schedules forming part of Financial Statements as at 31 March 2019
Program-wise Income and Expense Matrix -Schedule-12

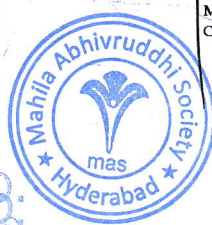
ITEM	Program (APMAS-FC)	Program (AEIN-CSV)	Program (AEIN)	Program (BFTW)	Program (BMGF)	Program (DGRV)	Program (GIC)	Program (Hormann KG)	Total Program (FC)
INCOME	FC		FC	FC	FC	FC	FC	FC	FC
Ear-marked Funds									
Project Grant Fund from AEIN(CSV-Project)		3,824,526							3,824,526
Project Grant from Donor (AEIN)			3,639,200						3,639,200
Project Grant from Donor (BFTW)				8,056,420					8,056,420
Project Grant from Donor (BMGF)					18,304,681				18,304,681
Project Grant from Donor (DGRV)						3,332,892			3,332,892
Project Grant from Donor (GIZ)							20,797,167		20,797,167
Project Grant from Donor (Hormann KG)								577,512	577,512
Project Grant from Donor (Benevity)	355,944								355,944
Project Grant from AEIN-Concept Study	178,994								178,994
Project Grant from Donor (Welthunger)									
Grant Income:	534,938	3,824,526	3,639,200	8,056,420	18,304,681	3,332,892	20,797,167	577,512	59,067,336
Interest from savings account	-		9,006	105,405	272,650		134,497		521,558
Interest from term deposits	-				289,918	26,104			316,022
Profit on Sale of Assets	811,990								811,990
Rental Income									-
G4 Contribution Received									-
Sale of Publications and Magazines									-
Other Income									-
Total Income	1,346,928	3,824,526	3,648,206	8,161,825	18,867,249	3,358,996	20,931,664	577,512	60,716,906
EXPENDITURE									
Programme Cost			2,985,665		1,526,636		3,426,369		7,938,670
Human resource Cost- Salary	21,435	24,000	417,854	2,284,026	6,989,485	2,568,477	6,840,647		19,145,924
PF contribution by employer	(1,568)	585	13,949	146,149	396,897	136,267	343,735		1,036,014
Gratuity	-	-	-	-	-	50,254	176,007		226,261
Leave Salary	-	-	-	-	-	40,883	84,779		125,662
Honorarium	-	-	-	663,315	2,959,185	209,827	816,210		4,648,537
Managerial Remuneration	-	-	-	-	235,350	235,350	847,184		1,317,884
Meetings and Conferences	5,270	4,034	19,246	1,189,449	117,713	2,450,483	866,829		4,653,024
Board & MC Meeting	-	-	-	-	-	-	-		-
Travelling and Conveyance	62,398	3,791	67,069	268,802	792,973	349,147	1,715,076		3,259,256
Audit Fees	-	-	9,840	24,800	-	20,000	40,550		95,190
Vehicle Maintenance & Insurance	12,904	-	-	22,828	50,857	3,143	202,469		292,201
Vehicle Running cost	17,422	-	-	29,660	83,009	17,976	214,552		362,619
Consultancy Charges (Incl. Professional Fees)	504,274	7,000	80,560	263,750	5,251,855	410,000	354,266		6,871,705
Printing and Stationery	30,602	1,036	36,448	109,135	324,140	29,623	293,375		824,359
Postage, Stamps And Telegrams	-	-	-	14,323	4,963	19,757	39,386		78,429
Telephone & Internet Expenses	9,453	-	16,616	60,944	77,022	28,812	108,906		301,754
Rent	2,800	-	-	110,800	217,140	63,000	187,620		581,360
Stipend	-	-	-	-	-	22,750	40,000		62,750
Hospitality Expenses	15,272	-	10,994	4,731	58,158	6,690	52,079		147,924
Bank charges	5,033	-	1,282	3,848	6,861	2,272	7,188		26,483
Insurance Premium	90,994	-	1,797	70,536	172,913	38,639	166,439		541,318
Newspaper and Magazine	-	-	-	1,702	1,670	1,440	2,810		7,622
Water and Electricity	38,898	-	13,681	6,246	58,234	2,973	31,736		151,768
Computer consumables	-	-	1,240	7,260	8,940	3,100	36,000		56,540
Office Maintenance	1,150	-	976	37,488	79,417	27,187	60,077		206,293
Recruitment Expenses	-	-	-	-	-	-	41,985		41,985
Staff Development / Capacity Building	-	-	-	-	1,176	-	17,757		18,933
Interest on Short Term Loan	-	-	-	-	-	-	-		-
Software	6,278	-	8,094	16,338	20,106	-	31,660		82,475
General Expenses	1,640	-	440	740	17	440	1,187		4,464
Rates and Taxes	24,142	-	-	-	100	-	600		24,842
Subgrant	-	-	-	-	-	-	-		-
Bad debt written off	-	-	-	-	-	-	-		-
Loss on sale of Assets	-	-	-	-	-	-	-		-
Waterplant maintenance	7,000	-	-	-	-	-	-		7,000
Lift AMC	-	-	-	-	-	-	-		-
Generator Maintenance	-	-	-	-	1,600	-	-		1,600
Interest on TDS	191	-	-	-	-	-	-		191
Library	-	-	-	-	-	-	6,600		6,600
Locker Rent	-	-	-	-	-	-	-		-
Office Electricals & Fittings	-	-	-	-	-	-	-		-
Incentives	-	-	133	-	788	2,836	365		4,122
Total Expenditure	855,588	40,446	3,685,884	5,336,869	19,437,204	6,741,326	17,054,442	-	53,151,759
Excess of Income Over Expenditure / Expenditure	491,340	3,784,080	(37,678)	2,824,956	(569,955)	(3,382,329)	3,877,222	577,512	7,565,147

For A.V. Ratnam & Co
Chartered Accountants
Firm Regn No. 00285

G.K. Babu
Partner/M. No.: 213273
UDIN No.: 19213273AAAA
Place: Hyderabad
Date: August 3, 2019

P. Bhagirath
Director- Finance
Mahapara Ali
Chairperson-Audit committee

T C S Reddy
CEO & Managing Director
K. Madhava Rao
Chairman



A.V. RATNAM & CO.
CHARTERED ACCOUNTANTS
180/2RT, R.R. SADAN,
Vijayanagar Colony, HYDERABAD-57.

Mahila Abhivruddhi Society

Committed Funds - Net Grants fund statement as on 31 March 2019 - Amount (in Rupees)

S. No	Donor	Balance as on 1 April 2018	Amount Received / Receivable	Interest	Other Income	Current Income	Total Income	Expenditure	Fixed Assets	Total Expenditure	Balance as on 31 Mar 2019	Surplus / Deficit	Unspent	Overspent
1	AEIN	593,266	3,639,200	9,006	-	3,657,212	4,241,472	3,685,884	-	3,685,884	(28,672)	(37,678)	555,588	
2	BFTW / G4	999,455	8,056,420	105,405	-	8,161,825	9,161,280	5,336,869	29,606	5,366,475	2,824,956	2,824,956	3,794,805	
3	BMGF / MINCH	7,436,052	18,304,681	562,568	-	18,867,249	26,303,301	19,437,204	1,300,673	20,737,877	(569,955)	(569,955)	5,565,424	
4	DGRV	2,863,522	3,332,892	26,104	-	3,358,996	6,222,518	6,741,326	-	6,741,326	(3,382,329)	(3,382,329)	-	(518,807)
5	GIZ / GIC	(4,132,088)	20,797,167	134,497	-	20,931,664	16,799,576	17,054,442	995,827	18,050,269	3,877,222	3,877,222	-	(1,250,693)
6	AEIN-CSV Project	-	3,824,526	-	-	3,824,526	3,824,526	40,446	9,999	50,445	3,784,080	3,784,080	3,774,081	
6	Hormaan KG (Gagilapur)	(577,462)	577,512	-	-	577,512	50	-	-	-	577,512	577,512	50	-
7	Aurobindo Pharma Ltd (AP) (Peyalapalem)	3,471,912	-	-	-	-	3,471,912	4,131,543	(39,719)	4,091,824	(4,131,543)	(4,131,543)	-	(619,912)
8	Aurobindo Pharma Ltd (TS) (Boripala)	1,981,064	2,209,825	-	-	2,209,825	4,190,889	2,217,838	13,700	2,231,538	(8,013)	(8,013)	1,959,351	
9	Pravesha (Srirampuram)	4,271,407	3,500,000	-	-	3,500,000	7,771,407	3,401,236	68,648	3,469,884	98,764	98,764	4,301,523	
10	Aurobindo Pharma Ltd (Urvakonda)	2,110,277	-	81,829	-	81,829	2,192,106	2,134,044	-	2,134,044	(2,052,215)	(2,052,215)	58,062	
11	APDMP	(186)	14,104,392	58,818	3,800	14,167,010	14,166,824	12,367,601	517,107	12,884,708	1,799,409	1,799,409	1,282,116	-
14	IMMP	(224,874)	224,874	-	-	224,874	-	-	-	-	224,874	224,874	-	-
15	Ernst & Young	1,341,348	5,750,000	16,799	-	5,766,799	7,108,147	6,112,470	1,550	6,114,020	(345,671)	(345,671)	994,127	
16	Aurobindo Pharma-Piler-FSC	-	3,128,125	18,905	-	3,147,030	3,147,030	1,926,656	996,399	2,923,055	1,220,374	1,220,374	223,975	-
17	Aurobindo Pharma-Boripala FSC	-	4,308,263	98,066	-	4,406,329	4,406,329	1,730,981	825,000	2,555,981	2,675,348	2,675,348	1,850,348	
18	Aurobindo Pharma-APF	-	8,143,446	13,804	-	8,157,250	8,157,250	3,710,905	16,706	3,727,611	4,446,345	4,446,345	4,429,639	
19	AP-Horticulture Project	-	-	34,982	-	34,982	34,982	1,253,905	27,500	1,281,405	(1,218,923)	(1,218,923)		(1,246,423)
Total		20,133,693	99,901,323	1,160,783	3,800	101,065,906	121,199,599	91,283,349	4,762,996	96,046,345	9,791,563	9,782,557	28,789,090	(3,635,835)

Reference Schedule - 4(c) Schedule - 7

Mahila Abhivruddhi Society

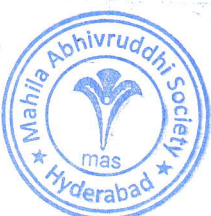
Uncommitted Funds - Net funds statement as on 31 March 2019 - Amount (in Rupees)

S. No	Donor	Balance as on 1 April 2018	Amount Received / Receivable	Interest	Total Income	Expenditure	Fixed Assets	Total Expenditure	Balance as on 31 Mar 2019	Surplus / Deficit
1	APMAS - Local	10,965,885	7,339,209	103,506	18,408,600	6,903,365	597,367	7,500,732	10,907,869	539,351
2	APMAS - FC	404,155	1,346,928	-	1,751,083	855,588	2,319,777	3,175,365	(1,424,282)	491,340
Total		32,845,081	8,686,137	103,506	20,159,683	7,758,953	2,917,144	10,676,097	9,483,587	1,030,691

7,680,140

Committed Uncommitted Total

Income / Receipts	99,905,123	8,686,137	108,591,260
Interest Income	1,160,783	103,506	1,264,289
Total Income as per I&E Statement	101,065,906	8,789,643	109,855,549
Expenditure	91,283,349	7,758,953	99,042,302
Total Expenditure as per	91,283,349	7,758,953	99,042,302



MAHILA ABHIVRUDDHI SOCIETY

Schedules forming part of Financial Statements as at 31 March 2019

Program-wise Income and Expense Matrix-Schedule-11

ITEM	Program (APMAS-IG)	Aurobindo Pharma Foundation-Pilar FSC	Program (E&Y)	Program (APDNP)	Aurobindo Pharma Foundation-Borapatta FSC	Aurobindo Pharma Foundation-APF	Program (Aurobindo-Urakonda)	Program (Praveshia - Sritanapuram)	Program (Aurobindo-AP -Peyyalapalem)	Program (Aurobindo- TS -Borapatta)	IWMF	Andhra Pradesh Horticulture Project	Total Program (Domestic)
INCOME	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic		Domestic
Ear-marked Funds													
Project Grant from Donor (HIMWS)	155,637												155,637
Project Grant from Donor (IWMF)	238,139	-									224,874		463,013
Project Grant from Donor (E&Y)			5,750,000										5,750,000
Project Grant from Donor (APDNP)				14,104,392									14,104,392
Project Grant from Donor - HIMWS - Jalam leevam	250,000				-								250,000
Project Grant from Donor - Swatch Bharath (AP) - ODF Verification	80,616					-							80,616
Project Grant from Donor (Aurobindo-Urakonda)							-						-
Project Grant from Donor (Praveshia - Sritanapuram)								3,500,000					3,500,000
Project Grant from Donor (Aurobindo-Peyyalapalem)									-				-
Project Grant from Donor (Aurobindo- Borapatta)		3,128,125								2,209,825			2,209,825
Project Grant from Donor(Aurobindo-Pilar FSC)					4,308,263								4,308,263
Project Grant from Donor(Aurobindo-Borapatta FSC)						8,143,446							8,143,446
Project Grant from Donor(Aurobindo-Pilar APF)													
Grant Income: SVER-SERPTS	2,000,000												
Grant Income:	2,724,392	3,128,125	5,750,000	14,104,392	4,308,263	8,143,446	-	3,500,000	-	2,209,825	224,874	-	44,093,317
Interest from savings account	103,506	-	365	58,818									162,689
Interest from term deposits	-	18905	16,434	-	98,066	13,804	81,829	-			-	34,982	460,987
Profit on Sale of Assets	460,987												264,020
Rental Income	261,000												261,000
C4 Local Contribution	54,040												54,040
Contribution Received	2,681,036												2,681,036
Interest on Electricity Deposit	-												-
Sale of Publications and Magazines	4,620												4,620
Interest on LIC deposits - Gratuity & Leave Salary	194,871												194,871
Interest on IT refund	43,490												43,490
SHG Group	878,869												878,869
Work in progress - SPUR	-												-
Other Income	35,904			3,800									39,704
Total Income	7,442,715	3,147,030	5,766,799	14,167,010	4,406,329	8,157,250	81,829	3,500,000	-	2,209,825	224,874	34,982	49,138,643
EXPENDITURE													
Programme Cost	27,512	293,924											79,871
Human resource Cost- Salary	2,105,916	829,179	2,165,732	6,968,498	1,189,606	2,728,023	1,710,000	2,049,491	2,612,799	583,523			11,273,749
PF contribution by employer	120,730	36,057	110,882	317,310	26,423	439,272	277,763	827,810	1,127,327	948,758			16,267,936
Gratuity	-	31,685	81,939	385,157	-	-	23,384	45,855	61,135	57,275			842,697
Leave Salary	134,437	27,460	34,589	-	-	-	-	-	-	-			498,781
Honorarium	233,900	7,200	1,522,370	-	-	25,000	-	34,000	-	-			196,486
Managerial Remuneration	145,000	111,774	301,985	417,708	26,478	-	55,892	-	31,366	90,214			1,826,370
Meetings and Conferences	409,862	18,895	159,188	72,585	-	65,470	-	1,023	366	227			777,616
Board & M/C Meeting	-	-	-	-	-	-	-	-	-	-			-
Travelling and Conveyance	-	-	-	-	-	-	-	-	-	-			-
Statutory Audit Fees	511,542	70,823	534,862	1,121,220	20,969	80,463	38,570	100,583	53,763	44,437		152,896	2,720,127
Vehicle Maintenance & Insurance	-	-	-	57,450	-	20,000	0.00	8,260	5,900	5,900		-	77,510
Vehicle Running cost	26384.00	45,885	13517.84	68625	14129.53	7193.00	0.00	17557.50	3655.50	855.00		440.00	195,079
Consultancy Charges (Incl. Professional Fees)	203529.00	234,679	397766.00	1200355	44439.00	35014.00	0.00	9664.72	8326.29	11431.00		3528.00	210,684
Printing and Stationery	295370.50	60,772	95082.70	94562	28738.00	33808.00	2512.20	34833.20	43766.00	43766.00		181389.00	2,423,469
Postage, Stamps And Telegrams	31129.00	512	3840.00	13842.00	18.00	210.00	80.00	230.00	3461.00	50.00		14223.00	745,325
Telephone & Internet Expenses	59678.33	8,614	143772.84	71851.89	5926.26	8248.75	10815.90	13400.97	12352.97	15993.21		1565.00	54,937
Rent	40000.00	16,000	205800.00	250600.00	0.00	3000.00	0.00	0.00				6368.71	359,224
Shipend	75245.00	-	0.00	0.00	0.00	0.00	0.00	109455.00	6452.00	267453.00		3500.00	578,800
Hospitality Expenses	65312.00	6,367	7588.00	42525.00	12308.50	3794.00	0.00	7478.50	6291.75	10293.75		28714.00	487,301
Bank charges	12101.05	169	179.70	6110.70	163.00	162.00	0.00	0.00	0.00	0.00		3820.00	165,779
Insurance Premium	111036.00	8,357	49050.00	70953.00	9691.00		11045.00	24650.00	19628.00	18657.00		10915.00	29,801
Newspaper and Magazine	0.00	710	3319.00	4770.00	710.00	710.00	0.00	4640.00	4689.00	3369.00		0.00	22,847
Water and Electricity	33757.00	11,858	31884.00	14086.00	11288.00	12919.00	0.00	16318.00	15450.00	16225.00		0.00	163,785
Computer consumables	23234.00	9,838	10089.00	17096.00	5230.00	16488.00	2188.00	8623.00	9179.00	10366.00		650.00	112,981

ITEM	Program (APMAS-IC)	Aurobindo Pharma Foundation- Piler FSC	Program (E&Y)	Program (APDMP)	Aurobindo Pharma Foundation- Borapatta FSC	Aurobindo Pharma Foundation- AFP	Program (Aurobindo- Urvakonda)	Program (Pravesh- Sramapuram)	Program (Aurobindo-AP- Peyyalapalem)	Program (Aurobindo- TS - Borpatta)	IWMP	Andhra Pradesh Horticulture Project	Total Program (Domestic)
INCOME	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic	Domestic		Domestic
Recruitment Expenses	12181.00	2,858	0.00	16614.00	4022.50	0.00	0.00	0.00	0.00	220.00		61931.00	97,826
Staff Development	5376.00	3,108	4716.00	1662.00	1000.00	0.00	0.00	0.00	0.00	0.00		4273.00	20,135
Jaljevaran Programme Expenses	66466.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	66,466
Software	14301.00	2,725	14288.95	19270.37	0.00	1840.00	1793.58	3563.58	885.00	2666.79		0.00	61,334
General Expenses	115521.68	-	570.00	2460.00	0.00	300.00	0.00	0.00	470.00	0.00		0.00	119,322
Rates and Taxes	277189.00	2,000	0.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00		540.00	280,089
Subgrant	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		397222.00	397,222
Wasan Programme Expenses	44357.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	44,357
Web Hosting Charges	650.00	651	651.00	0.00	0.00	651.00	0.00	651.00	651.00	651.00		0.00	5,207
Bad debt written off	697,204	-	-	-	-	-	-	0	0	0		0	697,204
Loss on sale of Assets	-	-	-	-	-	-	-	-	719	-		-	719
Waterplant maintenance	-	-	-	-	-	2,657	-	19,765	-	-		-	22,422
Plumbing AMC	25,000	-	-	-	-	-	-	-	-	-		-	25,000
Repairs and Maintenance	186,933	-	-	-	-	-	-	-	-	-		-	186,933
Lift AMC	49,177	-	-	-	-	-	-	-	-	-		-	49,177
Generator Maintenance	60,322	-	-	-	-	-	-	-	-	-		-	60,322
Interest on TDS	914	-	-	428	-	-	-	-	-	-		-	1,342
Library	-	-	-	-	-	-	-	2,500	-	-		-	2,500
Locker Rent	-	-	-	-	-	-	-	-	-	-		-	-
Office Electricals & Fittings	19,800	1,230	-	-	1,230	-	-	-	-	2,318		830	25,408
Incentives	12,736	560	265	130	-	-	-	-	-	125		-	13,816
Borewell Maintenance	6,000	-	-	-	-	190,130	-	-	-	-		-	196,130
NABARD new program expenses	480	-	-	-	-	-	-	-	-	-		-	480
APDMP program expenses	-	-	-	966,220	-	-	-	-	-	-		-	966,220
E&Y program expenses	-	-	113,877	-	-	-	-	-	-	-		-	113,877
Total Expenditure	6,903,365	1,926,656	6,112,470	12,367,601	1,730,991	3,710,905	2,134,044	3,401,236	4,131,543	2,217,838	224,874	1,253,905	45,890,543
Excess of Income Over Expenditure / Expenditure Over Income	539,351	1,220,374	(345,671)	1,799,409	2,675,348	4,446,345	(2,062,215)	98,764	(4,131,543)	(8,013)		(1,218,923)	3,248,101

For A.V. Ratnam & Co
Chartered Accountants
Firm Regn No: 099285

P. Bhargava
Director- Finance
Mahapala Ali
Chairperson- Audit committee

T.C.S Reddy
CEO & Managing Director
K. Madhava Rao
Chairman

A.V. RATNAM & CO.
CHARTERED ACCOUNTANTS
180/2RT, R.R. SADAN,
Vijayanagar Colony, HYDERABAD-57.



MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH,

SCHEDULES TO ACCOUNTS FOR THE PERIOD ENDED AS ON March 31, 2019

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

For A.V. Ratnam & Co
Chartered Accountants,
Firm Regn. No.:

G.K. Babu

Partner/M No: 212423

Date: August 3, 2019

Place: - Hyderabad

T.C.S. Reddy
Chief Executive Officer

Mahpara Ali

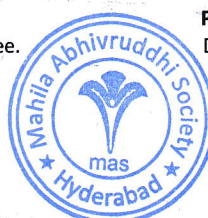
Chairperson-Audit Committee.

K. Madhava Rao
Chairman

P. Bhagirath

Director-Finance

A.V. RATNAM & CO.
CHARTERED ACCOUNTANTS
180/2RT, R.R. SADAN,
Vijayanagar Colony, HYDERABAD-57.



MAHILA ABHIVRUDDHI SOCIETY, ANDHRA PRADESH,
SCHEDULES TO ACCOUNTS FOR THE PERIOD ENDED AS ON March 31, 2019

SCHEDULE 14:

NOTES TO ACCOUNTS:

1. Contingent liabilities:
 - (a) Interest accrued on Loan fund till 31-03-2019(As on 31-03-2018: 223.55 lacs): Rs.256.80 lacs
2. The funds received from BFTW, DGRV, AEIN, Horticulture Department, GIZ, Bill and Melinda Gates Foundation, Ernst & Young Foundation, Aurobindo Pharma Foundation, IWMP, HMWS&SB, APDMP and Pravesha Industries (P) Ltd 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-19 (Rs.)	31-Mar-18 (Rs.)
Salary to CEO	23,53,301	22,65,892
Sitting fees to Board members	1,45,000	1,10,000

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.

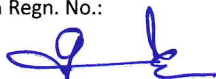
5. Loan Fund

- (a) The unified Government of Andhra Pradesh had sanctioned a total assistance of Rs. 5,00,00,000 towards establishing SHG training Center cum APMA's 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, APMA's 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.

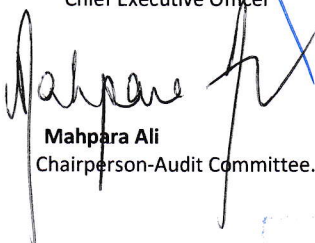
For A.V. Ratnam & Co
Chartered Accountants,
Firm Regn. No.:



G.K. Babu
Partner/M No: 218223

Date: August 3, 2019
Place: - Hyderabad.

T.C.S. Reddy
Chief Executive Officer



Mahpara Ali
Chairperson-Audit Committee.

K. Madhava Rao
Chairman



P. Bhagirath
Director-Finance

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