

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **MANASA , AABTM2020K** [name and PAN of the trust or institution] as at **31/03/2019** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us** , subject to the comments given below:

In **our** opinion and to the best of **our** information, and according to information given to **us** , the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **Hyderabad**

Date **23/08/2019**

Name

CA N S V Prakasa Rao

Membership Number

201049

FRN (Firm Registration Number)

005977S

Address

H.No-2-2-1109/BK/MIG , Shivam Road, Bahukammakunta, Hyderabad

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	6819431
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	No
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Yes Deposit in Schedule Bank or Co-operative societies as per section 11(5)(iii) - 538980,
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **Hyderabad**
Date **23/08/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

CA N S V Prakasa Rao
201049
005977S
H.No-2-2-1109/BK/MIG , Shiva
m Road, Bahukammakunta, Hy
derabad

Form Filing Details

Revision/Original Original



RAO & BABU ASSOCIATES

CHARTERED ACCOUNTANTS

3rd Floor, H.No. 2-2-1109/BK/MIG/129, Shivam Road, Opp. to Papaji Dhaba Lane,
Bathukammakunta, Baghamburpet, Hyderabad - 500 013, Telangana.

INDEPENDENT AUDITORS' REPORT

To the members of the society, Manasa

Report on the financial statements

We have audited the accompanying financial statements of Manasa, which comprise the Balance Sheet as at 31st March 2019 and the statement of income & Expenditure and Receipts and Payments Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

Management is responsible for the preparation of these financial statements in accordance with A P (Telengana areas) Public Societies Registration Act 1350 F. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend upon the auditor's judgment, including the assessment of the risk of material misstatement of the financial





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CHARTERED ACCOUNTANTS

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Bathukammakunta, Baghamberpet, Hyderabad - 500 013, Telangana

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 in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of 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 audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of Manasa for the year ended 31st March 2019 are prepared in all material respects, in accordance with A P (Telengana areas) Public Societies Registration Act 1350 F of India.

For Rao & Babu Associates
Chartered Accountants,
FRN 005977S

N.S.V. Prakasa Rao
(Partner)
M No. 201049



Place: Hyderabad
Date: 23/08/2019

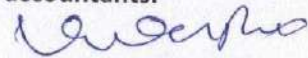
MANASA

SURVEY NO.135, BESIDES TSSPDCL OFFICE, KOTHAPET, MOHAN NAGAR, UPPAL MANDAL, HYDERABAD-500035, R.R DISTRICT

RECEIPTS AND PAYMENTS ACCOUNT (Consolidated) FOR THE YEAR ENDING 31.03.2019

Receipts	Amount	Amount	Payments	Amount	Amount
Opening balance	38,691		Programmes and services (Schedules A)		47,19,807
Cash-in-hand			General & Administrative exp (Schedule B)		3,03,532
Cash at SBI Mohan nagar	3,05,053		Fixed Assets		
Cash at SBI narayanguda	1,03,662		CC TV Cameras		51,005
Cash at SBI DF	2,14,545		Clinical equipment		35,000
Cash at SBI Narayanguda (FC)	2,38,025	8,99,976	lease right (Moinabad Land)		1,41,542
Donation Received		29,49,861	Mobile phone		12,000
Grant from Ash for Education		6,88,000	Air conditioner		39,600
Contributions for clinical services	73,000		Nikon Camera		39,200
Contributionsfor Workshops	30,600		Racks		10,089
Contributions Received	24,297		Tally Software		20,300
Grant Received	28,27,500		Fixd deposits		2,50,000
Interest	20,745		TDS paid		42,859
Life Members fee	33,000		Building construction		1,49,985
Misc.Income	821	30,09,963	Advance given		98,870
Advance returned		35,295	Payments to Sundrycreditors		12,31,676
Fixed deposit realised		11,88,047	Loans & advances		50,000
Loan from FC		50,000	Closing balance		
			Cash in hand	8,509	
			Cash at SBI Mohan nagar	3,80,698	
			Cash at SBI Narayanguda	5,224	
			Cash at SBI DF	8,90,092	
			Cash at canara bank	5,238	
			Cash at SBI Narayanguda (FC)	3,35,917	16,25,678
Total		88,21,142	Total		88,21,142

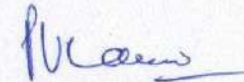
Notes to accounts is given in Annexure -I
in terms of our report of Even Date
For Rao & Babu Associates Chartered
accountants.

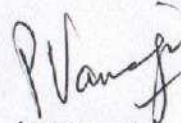

(N.S.V.Prakasa Rao)
Partner
Membership No.201049
Place:Hyderabad




(L.Govinda Rao)
President

For Manasa



(P.Venkata Lakshmi)
Secretary



(P.Vanaja)
Treasurer

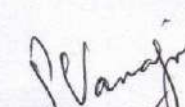
<p style="text-align: center;">MANASA SURVEY NO.135, BESIDES TSSPDCL OFFICE, KOTHAPET, MOHAN NAGAR, UPPAL MANDAL, HYDERABAD-500035, R.R DISTRICT</p>	
<p style="text-align: center;">Programmes and Services - Child Health and Disability Studies</p>	
<p style="text-align: center;">Schedule A</p>	
Particulars	Amount
Child Health & Neuro Rehab Services	43,566
Special Education & Vocational Rehabilitation services	34,707
Community Based Rehabilitation	7,430
Training and Research	7,910
Innovative programmes	1,37,950
Awareness ,Promotional activities & Events	35,542
Accessibility (Transport and other facilities for PwDs)	9,23,783
Salaries & Allowances	34,90,035
Library & Information	38,884
Total	47,19,807

<p style="text-align: center;">MANASA SURVEY NO.135, BESIDES TSSPDCL OFFICE, KOTHAPET, MOHAN NAGAR, UPPAL MANDAL, HYDERABAD-500035, R.R DISTRICT</p>	
<p style="text-align: center;">General & Administrative</p>	
<p style="text-align: center;">Schedule B</p>	
Particulars	Amount
General maintenance expenses	78,919
Postal charges	1,024
Audit Fee	20,650
Bank Charges	4,659
Electricity Charges	79,114
Fees & Licenses	31,069
Ineligible Interest	31,091
Interest on TDS	600
Computer maintenance	5,588
Office Maintenance	39,870
Guests & hospitality	4,140
Telephone Charges	6,808
Grand Total	3,03,532

For Manasa

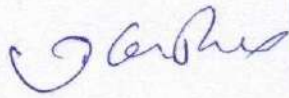

(L. Govinda Rao)
President


(P.V. Lakshmi)
Secretary


(P. Vanaja)
Treasurer

MANASA			
SURVEY NO.135, BESIDES TSSPDCL OFFICE, KOTHAPET, MOHAN NAGAR, UPPAL MANDAL, HYDERABAD-500035, R.R DISTRICT			
INCOME AND EXPENDITURE ACCOUNT (Consolidated) FOR THE YEAR ENDING 31.03.2019			
Expenditure	Amount	Income	Amount
Programmes and Services - Child Health & Disability Studies Exp (Schedule A)	58,82,392	Donation Received	29,49,861
		Contributions for clinical services	73,000
Administrative Exp (Schedule B)	3,03,532	Contributions for Workshops	30,600
Depreciation	2,07,188	Contributions Received	24,297
		Grant received from Asha for Education	6,88,000
		Grant Received	28,27,500
		Interest	20,745
		Interest Accrued on FDRS	82,177
		Interest on FD	89,430
		Life Member ship fee	33,000
		Misc. Income	821
Excess of income Over expenditure	4,26,319		
	68,19,431		68,19,431

Notes to accounts is given in Annexure-I in terms of our report of Even Date For Rao & Babu Associates Chartered accountants.



(N.S.V. Prakasa Rao)
Partner
Membership No.201049
Place:Hyderabad
Date:

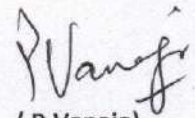



(L. Govinda Rao)
President

For Manasa



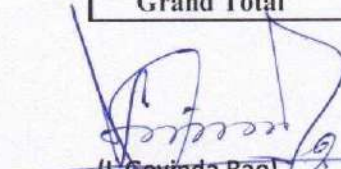
(P.V. Lakshmi)
Secretary

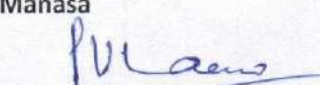


(P. Vanaja)
Treasurer

<p style="text-align: center;">MANASA SURVEY NO.135, BESIDES TSSPDCL OFFICE, KOTHAPET, MOHAN NAGAR, UPPAL MANDAL, HYDERABAD-500035, R.R DISTRICT</p> <p style="text-align: center;">Programmes and Services - Child Health and Disability Studies (Consolidated) Schedule A</p>	
Particulars	Amount
Child Health & Neuro Rehab Services	2,81,766
Special Education & Vocational Rehabilitation services	6,34,707
Community Based Rehabilitation	25,635
Training and Research	2,27,938
Innovative programmes	1,46,950
Awareness, promotional activities & Events	64,042
Accessibility (Transport and other facilities for PwDs)	9,33,783
Salaries & Allowances	35,28,687
Library & Information	38,884
Total	58,82,392

<p style="text-align: center;">MANASA SURVEY NO.135, BESIDES TSSPDCL OFFICE, KOTHAPET, MOHAN NAGAR, UPPAL MANDAL, HYDERABAD-500035, R.R DISTRICT</p> <p style="text-align: center;">Administrative Expenses Schedule B</p>	
Particulars	Amount
General maintenance expenses	78,919
Postal charges	1,024
Audit Fee	20,650
Bank Charges	4,659
Electricity Charges	79,114
Fees & Licenses	31,069
Ineligible Interest	31,091
Interest on TDS	600
Computer maintenance	5,588
Office Maintenance	39,870
Guests & hospitality	4,140
Telephone Charges	6,808
Grand Total	3,03,532


(L. Govinda Rao)
President

For Manasa

(P. Venkata Lakshmi)
Secretary


(P. Vanaja)
Treasurer

MANASA
SURVEY NO.135, BESIDES TSSPDCL OFFICE, KOTHAPET, MOHAN NAGAR, UPPAL MANDAL, HYDERABAD-500035,
R.R DISTRICT

BALANCE SHEET (Consolidated) as on 31-03-2019

Liabilities	Amount	Amount	Assets	Amount	Amount
Capital fund		11,80,184	Fixed Assets		
Reserves and surplus	1,84,68,301		(As per the Schedule I attached)		1,57,43,274
Add: Excess of income over Expenditure	4,26,319		Investments		
		1,88,94,621	Fixed deposits	33,87,866	
Loans FC Account		50,000	Less: During the year	11,88,047	
TDS Payable to FC		4,948	Add: Interest Accrued	1,52,819	
			Add: During the year	2,50,000	26,02,638
			Deposits and Advances		
			Telephone deposits		3,015
			Electricity deposits		22,430
			Fuel Advance		15,000
			Loans and advances		58,434
			TDS 16-17		5,363
			TDS 17-18		21,937
			TDS 18-19		18,788
			TDS old years		13,196
			Current assets		
			Cash in hand	8,509	
			Cash at SBI Mohan nagar	3,80,698	
			Cash at SBI Narayanaguda	5,224	
			Cash at SBI DF	8,90,092	
			Cash at canara bank	5,239	
			SBI Narayanguda guda	3,35,917	16,25,679
		2,01,29,753			2,01,29,753

Notes to accounts is given in Annexure I
in terms of our report of Even Date
For Rao & Babu associates
Chartered Accountants

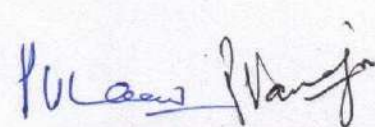
For Manasa




(N.S.V. Prakasa Rao)
Partner
Membership No.201049
Place: Hyderabad
Date:



(L. Govinda Rao)
President



(P.V. Lakshmi (P. Vanaja)
Secretary Treasurer

MANASA
SURVEY NO:135, BESIDES APCPDCL OFFICE , KOTHAPET, MOHAN NAGAR, UPPAL MANDAL,
HYDERABAD - 500035. R.R DISTRICT

Fixed Assets Statement (Consolidated) as on 31.03.2019 - Schedule I

Name of the Asset	WDV as on 01.04.2018	Additions during the year	Total Assets	Rate of depriciation/amort ization	Depriciation	WDV as on 31.03.2019
Vehicles & Electronics	5,27,739	90,205	6,17,944	15	92,692	5,25,252
Air Conditioner		40,000	40,000	40	16,000	24,000
Computer & Accesaries	7,814	32,300	40,114	40	16,046	24,068
Office Equipments	2,55,698	10,089	2,65,787	10	26,579	2,39,208
Library Books	13,476	50,000	63,476	40	25,390	38,086
Clinical Equipment		35,000	35,000	15	5,250	29,750
Land & Buildings	1,44,53,849	1,51,500	1,46,05,349			1,46,05,349
Lease Right (Moinabad land)		1,41,542	1,41,542	35	4,044	1,37,498
Vocational training equipment	1,41,249		1,41,249	15	21,187	1,20,063
	1,53,99,824	5,50,636	1,59,50,460		2,07,188	1,57,43,274

Notes to accounts is given in
Annexure I
in terms of Our Report of Even
Date For Rao & Babu Associates
Chartered accountants.

(N.S.V.Prakasa Rao)
Partner
Membership No.201049
Place:Hyderabad
Date:



For Manasa

(L.Govinda Rao) (P.V.Lakshmi) (P.Vanaja)
President Secretary Treasurer

A.Y. 2019-2020

Name : MANASA
 Address : Survey No.135,
 Kothapet,Nagole Road
 Mohan Nagar, HYDERABAD - 500 035

Previous Year : 2018-2019
 PAN : AABTM 2020 K
 Status : Trust
 D. O. F. : 26-Feb-1991

Statement of Income

		Rs.	Rs.	Rs.
Taxable Income u/s 11 to 13	1			0
Total Income				0
Tax on total income				0
TDS	2		21,164	0
Total prepaid taxes				21,164
Refund Due				21,160

Schedule 1

Taxable Income u/s 11 to 13

Return to be furnished u/s

Whether registered u/s 12A / 12AA?

Whether approved u/s 10(23C) (iv) to (via)?

139(4A)

Yes

No

Aggregate income referred to in sections 10, 11 & 12				6,819,431
Income available for application u/s 11				6,819,431
- 11(1): applied in India during the PY				
- Revenue account		6,268,795		
- Capital account		550,636	6,819,431	
- 11(1): Accumulation to the extent of 15%			0	6,819,431
Income after application				0
Total deemed income				0
Taxable income				0

Schedule 2

TDS as per Form 16A

Deductor, TAN

State Bank Of India, TAN- MUMS89573B

TDS deducted	TDS claimed in current year	Gross Receipts as per 26AS
21,164	21,164	183,486

Bank A/c for Refund: State Bank of India 10072478365 IFSC: SBIN0003086

Date : 23-Aug-2019

Place : Hyderabad





RAO & BABU ASSOCIATES

CHARTERED ACCOUNTANTS

3rd Floor, H.No. 2-2-1109/BK/MIG/129, Shivam Road, Opp. to Papaji Dhaba Lane,
Bathukammakunta, Baghamberpet, Hyderabad - 500 013, Telangana

Certificate to be given by Chartered Accountant

We have audited the account of MANASA (H.no. 2-53/2, Chaitanyapuri, Dilsukh Nagar, Hyderabad-500060) for the year ending the 31st March 2019 and examined all relevant books and vouchers and certify that according to the audited account:

- i. The brought forward foreign contribution at the beginning of the year was Rs 12,54,840.16/-;
- ii. Foreign contribution of/worth Rs 7,86,352.09/- was received by the Association during the year 2018-19;
- iii. Interest accrued on Foreign Contribution and other income derived from foreign contribution or interest thereon of worth Rs.56,353.00/- was received by the Association during the year 2018-19;
- iv. The balance of unutilized foreign contribution with the Association at the end of the year 31 march,2019 was Rs. 14,59,085.34/-;
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

For Rao & Babu Associates

Chartered Accountants,

FRN 005977S

N.S.V.Prakasa Rao

(Partner)

M No. 201049

Place: Hyderabad
Date : 20/09/2019

ITR – V	ACKNOWLEDGEMENT	AY 2019-20
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Received with thanks from **MANASA** a return of income in ITR No. 7 for assessment year 2019-20, having the following particulars

(A1) First name MANASA	(A2) Middle name	(A3) Last name	(A4) Permanent Account Number AABTM 2020 K
(A5) Date of Formation (DD/MM/YYYY) 26/02/1991	(A6) Flat/Door/Building Survey No.135	(A7) Name of Premises/Building/Village	
(A8) Road/Street Kothapet,Nagole Road	(A9) Area/locality Mohan Nagar	(A10) Town/City/District HYDERABAD	
(A11) State Telangana	Country India	(A12) Pin code 500 035	

(A13) Fill only one: Filed- On or Before due date - 139(1) After due date -139(4) Revised Return - 139(5)
 OR In response to notice u/s 139(9) - Defective 142(1) 148 153A/153C u/s 119(2)(b) 92CD

COMPUTATION OF INCOME AND TAX RETURN

Whole-Rupee (₹) only.

B1 Gross Total Income	B1 ()	NIL
B2 Deductions under Chapter- VI-A	B2	NIL
B3 Total Income	B3 ()	NIL
B4 Current Loss, if any	B4 (-)	NIL
B5 Net Tax Payable	B5	NIL
B6 Interest and fee Payable	B6	NIL
B7 Total Tax, Interest and fee Payable	B7	NIL
B8 Total Advance Tax Paid	B8	NIL
B9 Total Self-Assessment Tax Paid	B9	NIL
B10 Total TDS deducted	B10	21,164
B11 Total TCS collected	B11	NIL
B12 Total Prepaid Taxes (B8+B9+B10+B11)	B12	21,164
B13 Tax Payable (B7-B12, if B7 > B12)	B13	NIL
B14 Refund (B12-B7, if B12 > B7)	B14	21,160
B15 Exempt Income		
Agriculture	NIL	
	+	
Others	NIL	NIL

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