



# V.K. MADHAVA RAO & CO.

CHARTERED ACCOUNTANTS

## AUDIT REPORT

1. We have audited the attached Balance sheet of **Rural Development Trust, Ananthapuramu**, as at 31st March 2019 and also the annexed Receipts and Payments Account and the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We had conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

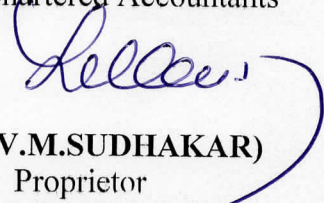
### 3. Further, we report that :

- a) We have obtained all the information and explanation, which to the best of our Knowledge and belief were necessary for the purpose of our audit.
- b) We have obtained all the information and explanation, which to the best of our Knowledge and belief were necessary for the purpose of our audit.
- c) In our opinion, the accounts are maintained in conformity with the requirements of the relevant laws as applicable.
- d) In our opinion and to the best of our information and according to the explanations given to us, the statements together with the schedules attached give a true and fair view:
  - i. In the case of Balance sheet, of the state of affairs as at 31st March 2019.
  - ii. In the case of Receipts and Payments account of total receipts and payments for the year ended on that date, And
  - iii. In the case of Income and Expenditure account of the surplus for the year ended on that date.

Date :30-09-2019  
UDIN-19202151AAAAAJ3800



V.K.Madhava Rao & Co.,  
Chartered Accountants

  
(V.M.SUDHAKAR)  
Proprietor  
F.R.No.0019085



# RURAL DEVELOPMENT TRUST :: ANANTHAPURAMU

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1st APRIL 2018 to 31st MARCH 2019.

| RECEIPTS                                        | SCHEDULE Nos | AMOUNT<br>₹.     | PAYMENTS                                     | SCHEDULE Nos | AMOUNT<br>₹.     |
|-------------------------------------------------|--------------|------------------|----------------------------------------------|--------------|------------------|
| <b>Opening Balance:</b>                         |              |                  |                                              |              |                  |
| Cash                                            | SCH - I      | 8,11,829.00      | Education for Transformation Programme       | SCH - X - A  | 47,06,99,112.79  |
| Bank                                            | SCH - I      | 11,58,29,284.05  | Ecology and Sustainable Livelihood Programme | SCH - X - B  | 40,47,32,579.39  |
| Field / Area Offices                            | SCH - IA     |                  | Community Health Programme                   | SCH - X - C  | 20,76,76,868.97  |
|                                                 |              |                  | Rural Hospitals Programme                    | SCH - X - D  | 53,32,97,845.72  |
| <b>Grants Received :</b>                        |              |                  | Women Emowerment Programme                   | SCH - X - E  | 9,52,79,324.76   |
| Foreign Grants                                  |              | 230,64,73,205.77 | Habitat Programme                            | SCH - X - F  | 75,02,76,975.51  |
| Foreign Grants - Specific                       | SCH - II     | 55,48,732.30     | Disability Inclusive Development Programme   | SCH - X - G  | 17,45,02,819.44  |
| Specific Grants                                 |              | 78,41,929.00     | Partner Relations Programme                  | SCH - X - H  | 4,00,25,866.47   |
| Donations                                       |              | 6,97,64,973.01   | Area Development Programme                   | SCH - X - I  | 15,51,64,250.69  |
| <b>Other Receipts / Income :</b>                |              |                  | Sports for Development Programme             | SCH - X - J  | 1,09,69,105.81   |
| Interest                                        |              | 52,89,53,595.83  | Central Offices and Campuses Departments     | SCH - X - K  | 15,37,89,297.47  |
| Dividends                                       |              | 19,68,966.73     | Monitoring & Evaluation Department           | SCH - X - L  | 1,01,52,163.61   |
| Income on Investments                           |              | 51,52,007.00     |                                              | SCH - X - M  | 5,62,54,330.98   |
| Other Receipts -Insurance Claims / Other Income | SCH - III    | 30,14,338.58     | Revenue Expenditure - Charities              | SCH - X - N  | 2,50,00,000.00   |
| Hospital Income                                 |              | 19,53,28,749.14  | Inter Program Transfers [ Per Contra ]       | SCH - X - O  | 19,41,93,776.49  |
| Nursing School Income                           |              | 25,71,800.00     | Capital Expenditure                          | SCH - X - P  | 2,41,22,043.00   |
| Income from Programs                            |              | 11,06,24,555.60  | Payment against Current Liabilities          |              | 330,61,36,361.10 |
| Sale of Scrap                                   |              | 9,63,372.00      |                                              |              |                  |
| <b>Sale of Fixed Assets :</b>                   |              |                  |                                              |              |                  |
| Sale of Fixed Assets                            | SCH - IV     |                  |                                              |              |                  |
|                                                 |              | 35,99,100.00     |                                              |              |                  |
| <b>Current Liabilities - Staff Welfare :</b>    |              |                  |                                              |              |                  |
| Gratuity & Welfare (Gratuity & Health Subsidy)  | SCH - V      |                  |                                              |              |                  |
|                                                 |              | 3,87,63,554.91   |                                              |              |                  |
| Inter Program Transfers [ as per Contra ]       | SCH - VI     |                  |                                              |              |                  |
|                                                 |              | 2,50,00,000.00   |                                              |              |                  |


**M/s. V.K.Madhava Rao & Co.**  
 Chartered Accountants  
 SECUNDERABAD.  
 UDIN : 1920215IAAAAAAJ3800



| RECEIPTS                                                       | SCHEDULE Nos      | AMOUNT ₹.               | PAYMENTS                                             | SCHEDULE Nos        | AMOUNT ₹.               |
|----------------------------------------------------------------|-------------------|-------------------------|------------------------------------------------------|---------------------|-------------------------|
| <b>Advances :</b>                                              |                   |                         | <b>Advances :</b>                                    |                     |                         |
| Advances from Other Programs                                   |                   | 7,63,12,985.00          | Advances to Other Programs                           |                     | 7,63,12,985.00          |
| Recovery of Staff Advances                                     |                   | 89,425.00               | Advances to Other Projects                           |                     | 4,00,000.00             |
| Advances to Suppliers & Others                                 |                   | 1,29,40,114.00          | Advances to Staff                                    |                     | 5,34,487.00             |
| Advance from Government [BHT Project]                          | <b>SCH - VII</b>  | 15,83,000.00            | Advances to Suppliers & Others                       | <b>SCH - VII</b>    | 4,15,292.60             |
| Refund of TDS-from Income Tax [Advances]                       |                   | 9,52,58,754.00          | TDS& TCS on Interest Receivable from Income Tax      |                     | 3,77,75,332.60          |
|                                                                |                   |                         |                                                      |                     | 11,54,38,097.20         |
| <b>Realization of Fixed Deposits / Investments :</b>           |                   |                         | <b>Bank Investments / [Fixed Deposits] :</b>         |                     |                         |
| Bank Investments [Fixed Deposits]                              | <b>SCH - VIII</b> |                         | Bank Investments / [Fixed Deposits]                  | <b>SCH - VIII</b>   | 121,88,00,167.93        |
|                                                                |                   |                         |                                                      |                     |                         |
| <b>Realization of Grants Receivable for the FY - 2017 - 18</b> |                   |                         | <b>Current Asset - Unconsumed Hospital Purchases</b> |                     |                         |
| Realization of Grants Receivable                               | <b>SCH-VIII-A</b> |                         | Unconsumed Hospital purchases                        | <b>SCH - VIII-B</b> | 4,82,55,508.05          |
|                                                                |                   | 2,09,85,000.00          |                                                      |                     |                         |
| <b>Current Liabilities - GST :</b>                             |                   |                         | <b>Other Deposits :</b>                              |                     |                         |
| Current Liabilities - GST collected and due                    | <b>SCH-XIII-B</b> |                         | Other Deposits [NSC, GAS, Telephone & Electricity]   | <b>SCH - XI</b>     | 57,775.00               |
|                                                                |                   | 5,04,874.52             |                                                      |                     |                         |
| <b>Current Liabilities - EMD :</b>                             |                   |                         | <b>Current Liabilities - GST :</b>                   |                     |                         |
| Earnest Money Deposit                                          | <b>SCH - XII</b>  |                         | Current Liabilities - GST Due paid this year         | <b>SCH - XIII-A</b> | 62,559.00               |
|                                                                |                   | 1,48,834.00             |                                                      |                     |                         |
|                                                                |                   |                         | <b>Closing Balances:</b>                             |                     |                         |
|                                                                |                   |                         | Cash:                                                | <b>SCH - I</b>      | 10,73,178.00            |
|                                                                |                   |                         | Bank:                                                |                     | 9,52,35,219.31          |
|                                                                |                   |                         | Field / Area Offices                                 | <b>SCH - IA</b>     | 4,18,84,318.05          |
| <b>TOTAL ₹.</b>                                                |                   | <b>482,69,43,183.64</b> | <b>TOTAL ₹.</b>                                      |                     | <b>482,69,43,183.64</b> |

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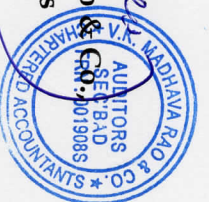


# RURAL DEVELOPMENT TRUST :: ANANTHAPURAMU

## INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1st APRIL 2018 to 31st MARCH 2019.

| EXPENDITURE                                                 | SCHEDULE Nos | AMOUNT ₹.               | INCOME                                                               | SCHEDULE Nos | AMOUNT ₹.               |
|-------------------------------------------------------------|--------------|-------------------------|----------------------------------------------------------------------|--------------|-------------------------|
| Education for Transformation Programme                      | SCH - X - A  | 47,06,99,112.79         | <b>Grants Received :</b>                                             |              |                         |
|                                                             |              |                         | Foreign Grants                                                       |              | 230,64,73,205.77        |
|                                                             |              |                         | Foreign Grants - Specific                                            |              | 7,38,979.00             |
|                                                             |              |                         | [ Specific Grants to the extent utilized]                            |              |                         |
|                                                             |              |                         | Specific Grants [including grants receivable or received in advance] | SCH - II - A | 79,48,119.01            |
|                                                             |              |                         | Donations                                                            |              | 6,98,71,870.01          |
|                                                             |              |                         | <b>Other Receipts / Income :</b>                                     |              |                         |
|                                                             |              |                         | Interest                                                             |              | 52,89,53,595.83         |
|                                                             |              |                         | Dividends                                                            |              | 19,68,966.73            |
|                                                             |              |                         | Income on Investments                                                |              | 51,52,007.00            |
|                                                             |              |                         | Other Receipts - Insurance Claims / Other Income                     |              | 30,14,338.58            |
|                                                             |              |                         | Hospital Income                                                      | SCH - III    | 19,53,28,749.14         |
|                                                             |              |                         | Nursing School Income                                                |              | 25,71,800.00            |
|                                                             |              |                         | Income from Programs                                                 |              | 11,06,24,555.60         |
|                                                             |              |                         | Sale of Scrap                                                        |              | 9,63,372.00             |
|                                                             |              |                         | <b>Income on Sale of Fixed Assets :</b>                              |              |                         |
|                                                             |              |                         | Income on Sale of Fixed Assets                                       | SCH - IX     | 24,49,997.00            |
| Sports for Development Programme                            | SCH - X - J  | 1,09,69,105.81          |                                                                      |              |                         |
| Central Offices and Campuses Departments                    | SCH - X - K  | 15,37,89,297.47         |                                                                      |              |                         |
| Monitoring & Evaluation Department                          | SCH - X - L  | 1,01,52,163.61          |                                                                      |              |                         |
| Revenue Expenditure - Charities                             | SCH - X - M  | 5,62,54,330.98          |                                                                      |              |                         |
| Loss on Sale of Scrap                                       | SCH - IX - A | 12,81,576.30            |                                                                      |              |                         |
| Depreciation & Scrap                                        | SCH - XIV    | 10,76,88,919.83         |                                                                      |              |                         |
| Excess of Income over Expenditure transfer to Balance Sheet | SCH - XVII   | 9,43,28,307.93          |                                                                      |              |                         |
| <b>TOTAL ₹.</b>                                             |              | <b>323,60,59,555.67</b> | <b>TOTAL ₹.</b>                                                      |              | <b>323,60,59,555.67</b> |

  
**M/s. V.K. Madhava Rao & Co.**  
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**RURAL DEVELOPMENT TRUST :: ANANTHAPURAMU**  
**BALANCE SHEET AS AT 31.03.2019.**

| LIABILITIES                                                                   | SCHEDULE Nos. | AMOUNT (₹)             | TOTAL AMOUNT (₹) | ASSETS                                           | SCHEDULE Nos. | AMOUNT (₹)       | TOTAL AMOUNT (₹) |
|-------------------------------------------------------------------------------|---------------|------------------------|------------------|--------------------------------------------------|---------------|------------------|------------------|
| <b>FUND ACCOUNT:</b>                                                          |               |                        |                  | <b>FIXED ASSETS:</b>                             |               |                  |                  |
| Capital Fund Account                                                          |               | 171,63,37,457.63       |                  | Fixed Assets                                     | SCH - XIV     |                  | 171,63,37,457.63 |
| General Fund Account                                                          |               | 59,32,10,035.89        | 230,95,47,493.52 | <b>FIXED DEPOSITS / INVESTMENTS:</b>             |               |                  |                  |
| <b>CORPUS FUNDS:</b>                                                          |               |                        |                  | <b>CORPUS:</b>                                   |               |                  |                  |
| Health Corpus Fund Account                                                    |               | 495,79,13,768.13       |                  | Health Corpus Fund Investments                   |               | 495,79,13,768.13 |                  |
| [For Sustainability of Hospitals]                                             |               |                        |                  | Projects Corpus Fund Investments                 |               | 105,36,42,835.00 |                  |
| Projects Corpus Fund Account                                                  |               | 105,36,42,835.00       |                  |                                                  |               |                  |                  |
| [For Sustainability of programs]                                              |               |                        |                  |                                                  |               |                  |                  |
| C.B.R Institutions Corpus Fund Account                                        | SCH - XVIII   | 10,50,00,000.00        | 611,65,56,603.13 | C.B.R Institutions Corpus - Investments          |               | 10,50,00,000.00  | 611,65,56,603.13 |
| [For Sustainability of Disability Schools and Institutions]                   |               |                        |                  | <b>FUTURE PROGRAM FUND INVESTMENTS FORM - 10</b> |               |                  |                  |
| <b>FUTURE PROGRAM FUND UNDERFORM - 10:</b>                                    |               |                        |                  | :                                                |               |                  |                  |
| Housing Program Fund [ to be utilised within 5 Years]                         |               | 26,80,00,000.00        |                  | Housing Program Fund                             | SCH - XV      | 26,80,00,000.00  |                  |
| Ecology Program Fund [ to be utilised within 5 Years]                         |               | 14,00,00,000.00        |                  | Ecology Program Fund                             |               | 14,00,00,000.00  |                  |
| Education Program Fund [to be utilised within 5 Years]                        |               | 5,00,00,000.00         |                  | Education Program Fund                           |               | 5,00,00,000.00   |                  |
| Health Program Fund [ to be utilised within 5 Years]                          |               | 5,00,00,000.00         | 50,80,00,000.00  | Health Program Fund                              |               | 5,00,00,000.00   | 50,80,00,000.00  |
| <b>OTHER LIABILITIES (Staff Welfare Fund):</b>                                |               |                        |                  | <b>GENERAL FUND / OTHERS:</b>                    |               |                  |                  |
| Gratuity & Welfare                                                            |               | 13,94,11,487.30        |                  | Other Security Deposits                          |               | 52,98,445.89     |                  |
| Staff Health Benefits                                                         |               | 9,64,30,678.23         |                  | General Fund Investments                         |               | 23,45,64,181.81  | 23,98,62,627.70  |
| <b>Sub Total:</b>                                                             |               | <b>23,58,42,165.53</b> |                  | <b>STAFF WELFARE FUND INVESTMENTS:</b>           |               |                  |                  |
| <b>OTHER LIABILITIES - EMD:</b>                                               |               |                        |                  | Staff Welfare Fund Investments                   |               | 23,56,61,549.30  | 23,56,61,549.30  |
| Earnest Money Deposit                                                         | SCH - XIX     | 58,62,598.00           |                  | <b>ADVANCES - RECEIVABLE:</b>                    |               |                  |                  |
| <b>GST - PAYABLE:</b>                                                         |               |                        |                  | Advances to Other Programs                       |               | 7,56,32,076.00   |                  |
| GST Collected Amount to be payable to the Govt.                               |               | 5,04,874.52            |                  | Advances to Other Projects                       |               | 6,00,000.00      |                  |
| <b>OTHER LIABILITIES - RECEIVED IN ADVANCE FROM GOVERNMENT / INSTITUTIONS</b> |               |                        |                  | Advances to Suppliers & Others                   | SCH - XVI     | 62,58,535.60     |                  |
| Advance from Government & Other Institutions                                  |               | 1,92,70,573.29         | 26,14,80,211.34  | Advances to Staff                                |               | 24,20,930.00     |                  |
| <b>ADVANCES - PAYABLE:</b>                                                    |               |                        |                  | TDS receivable from Income Tax Department        |               | 11,40,29,439.22  |                  |
| Advances from Other Programs                                                  | SCH - XX      |                        | 7,56,32,076.00   | TCS receivable from Income Tax Department        |               | 2,58,864.00      |                  |
|                                                                               |               |                        |                  | Amount receivable from Government & Institutions |               | 6,91,50,078.00   | 26,83,49,922.82  |
|                                                                               |               |                        |                  | <b>CURRENT ASSETS:</b>                           |               |                  |                  |
|                                                                               |               |                        |                  | Unconsumed Hospital purchases                    | SCH - XVII    |                  | 4,82,55,508.05   |
|                                                                               |               |                        |                  | CLOSING BALANCE:                                 |               |                  |                  |
|                                                                               |               |                        |                  | Cash                                             | SCH - I       | 10,73,178.00     |                  |
|                                                                               |               |                        |                  | Bank                                             |               | 9,52,35,219.31   | 9,63,08,397.31   |
|                                                                               |               |                        |                  | Field / Area Offices                             | SCH - I - A   |                  | 4,18,84,318.05   |
| <b>TOTAL : ₹</b>                                                              |               |                        | 927,12,16,383.99 | <b>TOTAL : ₹</b>                                 |               |                  | 927,12,16,383.99 |

M/s. V.K. Madhava Rao & Co.  
Chartered Accountants  
SECUNDERABAD.



UDIN : 19202151AAAAA13800