



# V.K. MADHAVA RAO & CO.

CHARTERED ACCOUNTANTS

Date : 27-09-2018

## AUDIT REPORT

1. We have audited the attached Balance sheet of **Rural Development Trust, Ananthapuramu**, as at 31st March 2018 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 2018.
  - 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.

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




*Sudhakar*  
**(V.M.SUDHAKAR)**

Proprietor  
F.R.No.0019085

# RURAL DEVELOPMENT TRUST :: ANANTHAPURAMU

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD 1st APRIL 2017 to 31st MARCH 2018.**

RECEIPTS	SCHEDULE Nos	AMOUNT ₹.	PAYMENTS	SCHEDULE Nos	AMOUNT ₹.	
<b>Opening Balance:</b>			Education Programme	SCH - X - A	41,30,44,573.09	
Cash	SCH - I	7,06,856.00				
Bank		7,88,08,947.64	7,95,15,803.64	Ecology Programme	SCH - X - B	32,45,20,653.03
Field / Area Offices	SCH-1A		2,06,83,444.09	Community Health Programme	SCH - X - C	21,36,02,343.06
<b>Grants Received :</b>			Hospitals Programme	SCH - X - D	55,06,57,706.62	
Foreign Grants	SCH - II	228,42,79,794.02		Women Programme	SCH - X - E	8,67,96,463.97
Foreign Grants - Specific		78,77,496.00		Community Habitat Programme	SCH - X - F	62,59,34,000.94
Specific Grants		2,02,07,187.00		Community Based Rehabilitation Programme	SCH - X - G	15,46,43,180.98
Donations		14,74,58,296.83	245,98,22,773.85	Sponsorship Programme	SCH - X - H	3,96,41,069.45
<b>Other Receipts / Income :</b>			Area Development Program	SCH - X - I	18,05,28,678.46	
Interest	SCH - III	48,21,68,071.90		Rural Sports Programme	SCH - X - J	34,25,092.00
Dividends		13,43,837.72		Central Offices and Campuses Departments	SCH - X - K	16,18,10,292.68
Income on Investments		48,13,052.00		Monitoring & Evaluation Department	SCH - X - L	93,17,941.33
Other Receipts -Insurance Claims / Other Income		12,15,168.00		Revenue Expenditure - Charities	SCH - X - M	4,92,85,389.00
Hospital Income		20,60,55,764.00		Inter Program Transfers [ as per Contra ]	SCH - X - N	60,00,000.00
Sale of Scrap		4,45,423.00	69,60,41,316.62	Capital Expenditure	SCH - X - O	15,74,67,163.51
<b>Sale of Fixed Assets :</b>						
Sale of Fixed Assets	SCH - IV		44,61,861.00			
<b>Current Liabilities - Staff Welfare :</b>						
Gratuity & Welfare (Gratuity & Health Subsidy)	SCH - V		3,73,22,336.82			
<b>Inter Program Transfers [ as per Contra ]</b>	SCH - V - A		60,00,000.00			


  
*(Signature)*  
**M/s. V.K. Madhava Rao & Co.,**  
**Chartered Accountants**  
**SECUNDERABAD.**

RECEIPTS	SCHEDULE Nos	AMOUNT ₹.		PAYMENTS	SCHEDULE Nos	AMOUNT ₹.	
<b>Advances :</b>				Revenue Expenditure - Payment against Current Liabilities	SCH - X - P	2,71,81,091.00	300,38,55,639.12
Advances from Other Programs	SCH - VII	3,90,90,000.00					
Advances from Other Projects		5,00,000.00		<b>Current Liabilities - TDS - Income Tax :</b>			
Recovery of Staff Advances [ Salary ]		4,05,180.00		TDS - Deducted and paid this year	SCH - VI		1,06,56,839.00
Advances to Suppliers & Others		20,49,960.00					
Advance from Government [BHT Project]		7,76,987.00		<b>Advances :</b>			
Refund of TDS-from Income Tax [Advances]		4,89,992.00	4,33,12,119.00	Advances to Other Programs	VII	3,90,90,000.00	
			Advances to Staff	7,34,676.00			
			Advances to Suppliers & Others	1,29,03,094.00			
			TDS& TCS on Interest Receivable from Income Tax	4,55,08,362.06		9,82,36,132.06	
<b>Realization of Fixed Deposits / Investments :</b>	SCH - VIII						
Bank Investments [ Fixed Deposits ]			12,00,00,000.00				
<b>Realization of Grants Receivable for the FY - 2016 - 17</b>	SCH-VIII-A			<b>Bank Investments / [Fixed Deposits] :</b>	SCH - VIII		
Realization of Grants Receivable			8,18,25,457.00	Bank Investments / [Fixed Deposits]			21,89,45,552.49
<b>Current Liabilities - GST :</b>	SCH - XIII			<b>Other Deposits :</b>	XI		
Current Liabilities - GST collected and due			62,559.00	Other Deposits [NSC, GAS, Telephone & Electricity]			9,57,215.00
				<b>Current Liabilities - EMD :</b>	SCH - XII		
				Earnest Money Deposit			2,89,498.00
				<b>Closing Balances:</b>			
				Cash:	SCH - I	8,11,829.00	
				Bank:		11,58,29,284.05	11,66,41,113.05
				Field / Area Offices	SCH - IA		9,94,65,682.30
<b>TOTAL ₹.</b>			<b>354,90,47,671.02</b>	<b>TOTAL ₹.</b>			<b>354,90,47,671.02</b>



*(Signature)*  
M/s. V.K. Madhava Rao & Co.,  
Chartered Accountants  
SECUNDERABAD.

# RURAL DEVELOPMENT TRUST :: ANANTHAPURAMU

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1st APRIL 2017 to 31st MARCH 2018.**

EXPENDITURE	SCHEDULE Nos	AMOUNT ₹.	INCOME	SCHEDULE Nos	AMOUNT ₹.	
Education Programme	SCH - X - A	41,30,44,573.09	<b>Grants Received :</b>  Foreign Grants Foreign Grants - Specific [ Specific Grants to the extent utilized] Specific Grants [including grants receivable or received in advance]  Donations	SCH - II-A	228,42,79,794.02	
Ecology Programme	SCH - X - B	32,45,20,653.03			8,42,312.00	
Community Health Programme	SCH - X - C	21,36,02,343.06			2,25,69,385.00	
Hospitals Programme	SCH - X - D	55,06,57,706.62			14,74,58,296.83	2,45,51,49,787.85
Women Programme	SCH - X - E	8,67,96,463.97			<b>Other Receipts / Income :</b>	
Community Habitat Programme	SCH - X - F	58,38,02,425.94			Interest	48,21,68,071.90
Community Based Rehabilitation Programme	SCH - X - G	15,46,43,180.98			Dividends	13,43,837.72
Sponsorship Programme	SCH - X - H	3,96,41,069.45			Income on Investments	48,13,052.00
Area Development Program	SCH - X - I	18,05,28,678.46			Other Receipts -Insurance Claims / Other Income	12,15,168.00
Rural Sports Programme	SCH - X - J	34,25,092.00			Hospital Income	20,60,55,764.00
Central Offices and Campuses Departments	SCH - X - K	16,18,10,292.68	Sale of Scrap	4,45,423.00	69,60,41,316.62	
Monitoring & Evaluation Department	SCH - X - L	93,17,941.33	<b>Income on Sale of Fixed Assets :</b>			
Revenue Expenditure - Charities	SCH - X - M	4,92,85,389.00	Income on Sale of Fixed Assets	SCH - IX	32,60,317.00	
Depreciation	SCH - XIV	9,82,97,075.18				
Excess of Income over Expenditure transfer to Balance Sheet	SCH - XVII	28,50,78,536.68				
<b>TOTAL ₹.</b>		<b>315,44,51,421.47</b>	<b>TOTAL ₹.</b>		<b>315,44,51,421.47</b>	

(0.00)

0.00



*(Signature)*  
**M/s. V.K. Madhava Rao & Co.,**  
**Chartered Accountants**  
**SECUNDERABAD.**

**RURAL DEVELOPMENT TRUST :: ANANTHAPURAMU**  
**BALANCE SHEET AS AT 31.03.2018.**

LIABILITIES	SCHEDULE Nos.	AMOUNT (₹.)	TOTAL AMOUNT (₹.)	ASSETS	SCHEDULE Nos.	AMOUNT (₹.)	TOTAL AMOUNT (₹.)
<b>FUND ACCOUNT :</b>				<b>FIXED ASSETS :</b>			
Capital Fund Account		163,22,63,280.27		Fixed Assets	SCH - XIV		163,22,63,280.27
General Fund Account		55,84,04,789.05	2,19,06,68,069.32	<b>FIXED DEPOSITS / INVESTMENTS :</b>			
<b>CORPUS FUNDS :</b>				<b>CORPUS :</b>			
Health Corpus Fund Account [For Sustainability of Hospitals]		391,19,01,325.40		Health Corpus Fund Investments		391,19,01,325.40	
Projects Corpus Fund Account [ For Sustainability of programs]		92,79,65,941.00		Projects Corpus Fund Investments		92,79,65,941.00	
C.B.R.Institutions Corpus Fund Account [For Sustainability of Disability Schools and Institutions]	SCH - XVII	90,08,45,951.00	574,07,13,217.40	C.B.R.Institutions Corpus - Investments		90,08,45,951.00	574,07,13,217.40
<b>FUTURE PROGRAM FUND UNDERFORM - 10 :</b>				<b>FUTURE PROGRAM FUND INVESTMENTS FORM - 10 :</b>			
Housing Program Fund [ to be utilised within 5 Years]		61,80,00,000.00		Housing Program Fund	SCH - XV	51,80,00,000.00	
Ecology Program Fund [ to be utilised within 5 Years]		20,00,00,000.00		Ecology Program Fund		15,00,00,000.00	
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	91,80,00,000.00	Health Program Fund		5,00,00,000.00	76,80,00,000.00
<b>OTHER LIABILITIES (Staff Welfare Fund) :</b>				<b>GENERAL FUND / OTHERS:</b>			
Gratuity & Welfare		12,56,08,629.30		Other Security Deposits		52,40,670.89	
Staff Health Benefits		8,59,86,526.32		General Fund Investments		25,62,75,820.51	26,15,16,491.40
<b>Sub Total :</b>		<b>21,15,95,155.62</b>		<b>STAFF WELFARE FUND INVESTMENTS :</b>			
<b>OTHER LIABILITIES - EMD. :</b>				Staff Welfare Fund Investments		20,84,37,650.30	20,84,37,650.30
Earnest Money Deposit	SCH - XVIII	57,13,764.00		<b>ADVANCES - RECEIVABLE :</b>			
<b>GST - PAYABLE :</b>				Advances to Other Programs		9,43,45,061.00	
GST Collected Amount to be payable to the Govt.		62,559.00		Advances to Other Projects		2,00,000.00	
<b>OTHER LIABILITIES - RECEIVED IN ADVANCE FROM GOVERNMENT / INSTITUTIONS</b>				Advances to Suppliers & Others	SCH - XVI	1,87,83,357.00	
Advance from Government & Other Institutions		1,30,90,907.00	23,04,62,385.62	Advances to Staff		19,75,868.00	
<b>ADVANCES - PAYABLE :</b>				TDS receivable from Income Tax Department		17,16,26,569.62	
Advances from Other Programs	SCH - XIX		9,43,45,061.00	TCS receivable from Income Tax Department		1,45,155.00	
				Amount receivable from Government & Banks		6,00,75,288.00	34,71,51,298.62
				<b>CURRENT ASSETS :</b>			
				<b>CLOSING BALANCE:</b>			
				Cash	SCH - I	8,11,829.00	
				Bank		11,58,29,284.05	11,66,41,113.05
				Field / Area Offices	SCH - I - A		9,94,65,682.30
<b>TOTAL : ₹.</b>			<b>917,41,88,733.34</b>	<b>TOTAL : ₹.</b>			<b>917,41,88,733.34</b>



*(Signature)*  
M/s.V.K.Madhava Rao & Co.,  
Chartered Accountants  
SECUNDERABAD.