SCV & ASSOCIATES
Chartered Accountants

Flat No.s 103 & 104, H.No.11-27-196
"SATYAM", Vasavi Colony,
WARANGAL - 506 002. Telangana.
Mobile : 9848962091
email : scvandassociates@gmail.com

AUDITOR'S REPORT

Report on the financial statements

We have audited the accompanying financial statements of the **RAITHU VIKASA SANGHAM (Local Contribution Account) SIDDARTHANAGAR, KAZIPET, Warangal District, Telangana** which comprise the Balance Sheet as at **31st March, 2025** and the Income and 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

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures on 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 auditor considers internal control relevant to Institution'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 the Management, as well as evaluating the overall presentation of the financial statements.

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

M/s. SCV & ASSOCIATES * Chartered Accountants A. VAMSEEDHAR M.No: 217047 * WARANGAL

Contd..2nd

SCV & ASSOCIATES
Chartered Accountants

Flat No.s 103 & 104, H.No.11-27-196
"SATYAM", Vasavi Colony,
WARANGAL - 506 002. Telangana.
Mobile : 9848962091
email : scvandassociates@gmail.com

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read together with the schedules and notes thereon give the information in the manner so required and give a true and fair view:

a) In the case of the Balance Sheet of **RAITHU VIKASA SANGHAM (Local Contribution Account)** state of affairs as at **31st March, 2025.**

b) In the case of the Income and Expenditure account, of the **deficit** for the year ended on that date; and

Report on Other Legal and Regulatory Requirements

We report that:

a) 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;

b) In our opinion, proper books of accounts have been kept by **RAITHU VIKASA SANGHAM (Local Contribution Account)**, so far as it appears from our examination of those books;

c) The Balance sheet and the Income and Expenditure account **RAITHU VIKASA SANGHAM (Local Contribution Account)**, dealt with by this report are in agreement with the books of accounts;

for **SCV & ASSOCIATES**
Chartered Accountants
Firm's Registration No :003666S

M/s. SCV & ASSOCIATES * Chartered Accountants A. VAMSEEDHAR M.No: 217047 * WARANGAL

A. VAMSEEDHAR
Partner.
Membership No. 217047

Place: Warangal
Date: 23.10.2025

RAITHU VIKSASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

LOCAL CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

	RECEIPTS	AMOUNT		PAYMENTS	AMOUNT
To	Opening Balance		By	Farmer's Development Program	9,82,387.00
	Cash on Hand	575.00	By	Plantation Program	1,04,375.00
	Cash at Bank		By	CII Foundation-Water Conserva	99,710.00
	KMB A/c No. 747010010337	23,219.63	By	Bank Charges	1,124.54
	Fixed Deposits	82,11,064.00	By	General Administration	7,71,257.00
			By	Audit Fee	2,36,000.00
To	Interest on Savings Bank A/c	10,566.00	By	Tally Software Renewal Fee	5,310.00
To	Interest on FDR's	4,34,869.00	By	Advances	15,944.00
To	Interest on IT refund	4,658.00			
To	CII Foundation-Water Conserva	1,22,000.00	By	Payables Paid	
To	Community Contributions -Wat	1,15,990.00		Audit Fee Payable	17,820.00
To	IT Refund -Fy 2022-23	33,616.00		PT	3,050.00
To	IT Refund -Fy 2023-24	53,266.00		TDS Payable	13,575.00
			By	Closing Balance	
				Cash on Hand	605.00
				Cash at Bank	
				KMB A/c No. 747010010337	33,949.09
				Fixed Deposits	67,24,717.00
		90,09,823.63			90,09,823.63

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

RAITHU VIKASA SANGAM

(K RAJA MOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM
1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL
LOCAL CONTRIBUTION ACCOUNT
BALANCE SHEET As At 31st March, 2025

	PARTICULARS	Note No	As at 31st March, 2025	As at 31st March, 2024
I.	SOURCES OF FUNDS			
	1 NPO Funds			
	a. Unrestricted Funds	1	17,74,819.09	33,27,050.63
	b. Restricted Funds		56,11,521.00	56,11,521.00
	2 Current Liabilities			
	a. Payables	2	7,840.00	-
	b. Short-term Provisions	3	78,189.00	34,445.00
	Total		74,72,369.09	89,73,016.63
II.	APPLICATION OF FUNDS			
	1 Non Current Assets			
	a. Property, Plant and Equipment	4	9,220.00	15,367.00
	b. Long Term Loans and Advances	5	5,00,000.00	5,00,000.00
	1 Current Assets			
	a. Cash and Bank balances	6	67,59,271.09	82,34,858.63
	b. Short Term Loans and Advances	7	15,944.00	-
	c. Other Current Assets	8	1,87,934.00	2,22,791.00
	Total		74,72,369.09	89,73,016.63

The Accompanying notes are an integral part of the financial statements

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJA MOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM
1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL
LOCAL CONTRIBUTION ACCOUNT
INCOME AND EXPENDITURE STATEMENT AS ON 31.03.2025

	PARTICULARS	Note No	As at 31 March, 2025	As at 31 March, 2024
I.	INCOME			
	a. Donations and Grants	9	2,37,990.00	5,47,196.00
	b. Other Income	10	4,98,412.00	-
	Total Income		7,36,402.00	5,47,196.00
II.	EXPENSES			
	a. Material Consumed/distributed		-	-
	b. Donations/Contributions paid		-	-
	c. Employee Benefit Expense	11	7,61,114.00	-
	d. Depreciation and amortization	12	6,147.00	10,245.00
	e. Finance Cost	13	1,124.54	13,284.34
	f. Other Expenses	14		
	a. Charitable Expenses		12,52,831.00	17,88,955.00
	b. Other Expenses		2,67,417.00	73,730.00
	Total Expenditure		22,88,633.54	18,86,214.34
III.	Excess of Income over Expenditure for the year (I-II)		-15,52,231.54	-13,39,018.34
IV.	Appropriation of funds/ reserves			
	a. General Reserve Fund		-15,52,231.54	-13,39,018.34
			-15,52,231.54	-13,39,018.34
	The Accompanying notes are an integral part of the financial statements			

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJAMOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
1	**Unrestricted Funds**		
	a. Reserves & Surplus		
	General Reserve Fund		
	Opening Balance	33,27,050.63	46,66,068.97
	Add:		
	Appropriation from Statement of I & E	-15,52,231.54	-13,39,018.34
		17,74,819.09	33,27,050.63
	Restricted Funds		
	a Corpus fund for development of farmers Community		
	Opening Balance	56,11,521.00	56,11,521.00
	Add: Received during the year	-	-
	Less: Utilised during the year	-	-
		56,11,521.00	56,11,521.00
	Total	73,86,340.09	89,38,571.63

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
2	**Payables**		
	a. Total outstanding dues of micro, small and Medium enterprises	-	-
	b. Total outstanding dues of creditors other than micro, small and	7,840.00	-
	Total Payables	7,840.00	-
3	**Short Term Provisions**		
	Audit Fee Payable	19,470.00	17,820.00
	Professional Tax Payable	3,150.00	3,050.00
	TDS Payable	-	13,575.00
	ESI Payable	3,226.00	-
	PF Payable	17,593.00	-
	Salaries Payable	34,750.00	-
		78,189.00	34,445.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJAMOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM

1-1-867, SIDDARTHANAGAR, KAZIPET, WARANGAL

DEPRECIATION STATEMENT

Note No.4 Property, Plant and Equipment

Name of the Assets	WDV as on 01.04.2024	Addition		Deletion	Total	Rate of Dep.,	Depreciation	WDV as on 31.03.2025
		Upto 3rd Oct	After 3rd Oct					
Block-I								
Computers	218.00	-		-	218.00	40%	87.00	131.00
Computer Softwares	15,149.00	-	-	-	15,149.00	40%	6,060.00	9,089.00
Total	15,367.00	-	-	-	15,367.00		6,147.00	9,220.00
Previous Figures	25,612.00	-	-	-	25,612.00		10,245.00	15,367.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES * WARANGAL * Chartered Accountants A. VAMSEEDHAR M.No.221047

(A.VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K.RAJAMOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM
1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
5	Long Term Loans & Advances		
	a. Loans & Advances (Unsecured)		
	Other Loans & Advances		
	-Raithu Vikasa Sendriya Uthpathi & UT	5,00,000.00	5,00,000.00
		5,00,000.00	5,00,000.00
6	Cash and Bank Balances		
	A. Cash and Bank Balances		
	a. Cash on Hand	605.00	575.00
	b. Cash at Bank		
	Savings Bank A/c		
	KMB A/c No. 747010010337	33,949.09	23,219.63
	c. Fixed Deposit		
	(Deposits with original maturity for less than 3 Months)	10,30,859.00	5,04,974.00
	Total Cash and Bank Balances (a+b+c)	10,65,413.09	5,28,768.63
	B. Other Bank Balances		
	(Deposits with original maturity for more than 3 months but less than 12 months from reporting date)	56,93,858.00	77,06,090.00
	Total (B)	56,93,858.00	77,06,090.00
	Total (A+B)	67,59,271.09	82,34,858.63
7	Short Term Loans and Advances		
	Advances	15,944.00	-
		15,944.00	-

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJAMOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM
1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
8	Other Current Assets		
	TDS Receivable	1,84,228.00	2,22,791.00
	Prepaid Expenses	3,706.00	-
		1,87,934.00	2,22,791.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJAMOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM
1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	2	3	4
9	**Donations and Grants**		
	Community Contributions -Watershed Programme	1,15,990.00	-
	CII Foundation-Water Conservation	1,22,000.00	
		2,37,990.00	-
10	**Other Income**		
	Interest on Savings Bank A/c	10,566.00	14,527.00
	Interest on FDR's	4,83,188.00	5,32,669.00
	Interest on Income Tax Refund	4,658.00	-
			-
		4,98,412.00	5,47,196.00
11	**Employee Benefit Expense**		
	Staff Salaries	7,59,374.00	-
	Staff EPF	1,740.00	-
		7,61,114.00	-
12	**Depreciation and amortization**		
	On Tangible Assets	87.00	145.00
	On Intangible Assets	6,060.00	10,100.00
		6,147.00	10,245.00
13	**Finance Cost**		
	Bank Charges	1,124.54	1,077.34
	FDR foreclosure Charges	-	12,207.00
		1,124.54	13,284.34

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV ASSOCIATES * WARANGAL * Chartered Accountants A. VAMSEEDHAR M.No: 217047

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJAMOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India

RAITHU VIKASA SANGAM

1-1-867, SIDDARTHA NAGAR, KAZIET, WARANGAL

Note No.	Particulars	#REF!	#REF!
1	2	3	4
14	Other Expenses		
	a. Charitable Expenses		
	Plantation Program	1,04,375.00	628.00
	Farmer's Development Programs	10,48,746.00	17,88,327.00
	CII Foundation-Water Conservation	99,710.00	-
	Total (a)	12,52,831.00	17,88,955.00
	b. Other Expenses		
	Audit Fee	2,55,470.00	54,870.00
	Staff TA & DA	2,268.00	-
	Telephone Charges	1,236.00	-
	Tally Software Renewal Fee	5,310.00	4,248.00
	Office Supplies	944.00	13,612.00
	TDS Return filing Fee	2,189.00	-
	Vehicle Insurance	-	1,000.00
	Total (b)	2,67,417.00	73,730.00
	Total (a+b)	15,20,248.00	18,62,685.00

for SCV & ASSOCIATES
CHARTERED ACCOUNTANTS

M/s. SCV & ASSOCIATES Chartered Accountants A. VAMSEEDHAR M.No: 217047 WARANGAL

(A VAMSEEDHAR)
PARTNER

for RAITHU VIKASA SANGAM

(K RAJAMOULI)
PRESIDENT

President
Raithu Vikasa Sangam
H. No. 1-1-867, Siddarthanagar
NIT, Warangal-506004, T.S. India