



V.K. MADHAVA RAO & CO.

CHARTERED ACCOUNTANTS AUDIT REPORT

We have audited the **Receipts and Payment account, Income & Expenditure account and Balance sheet** as at **31st March 2019** of **Rural Development Trust, Ananthapuramu**, Andhra Pradesh, relating to Foreign Contribution received by the Trust and its utilization in accordance with the regulations of **FCRR, 2011 and FCRA 2010**.

We conducted our 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 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 Trust, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Further, we report that:

- 1) 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.
- 2) In our opinion, books of account as required by law applicable to Charitable Trust under **Foreign Contribution (Regulation) Act 2010** and rules there under, have been kept by the trust so far, as appears from our examination of such books.
- 3) The **Balance sheet, Receipts and Payments Account and Income and Expenditure Account** referred to in the report are in agreement with the books of accounts.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Receipts and Payments Account and Income and Expenditure Account together with the annexures thereon give the information required as per the law applicable to the Charitable Trust in the manner so required and give a true and fair view of:
 - In the case of Balance sheet, the state of affairs of the Trust as at **31st March 2019**.
 - In the case of Receipts and Payments account of total receipts and payments for the year ended on that date, and
 - In the case of Income and Expenditure account of the **surplus** for the year ended on that date.
- 5) In our opinion and to the best of our information and according to the explanations given to us, the said Receipts and Payments, Income & Expenditure Account and Balance sheet comply with the Accounting principles generally accepted in India.

Place : Ananthapuramu
Date : 18th December, 2019
UDIN – 19202151AAAABC3892


(V.M.SUDHAKAR)
M.No.202151




RURAL DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU :: ANDHRA PRADESH.

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD : 1st April 2018 to 31st March 2019 UNDER FCRA, 2010.

RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
Opening Balance :				Program Expenses :			
Cash	I	1,48,040.00		Education for Transformation Program	III - A	40,39,87,574.61	
Bank		4,74,98,722.16	4,76,46,762.16	Ecology and Sustainable Livelihoods Program	III - B	32,14,16,405.51	
Area Offices / Subsidiary Accounts Opening Balances	II		9,03,77,085.57	Community Health Program	III - C	18,65,97,998.44	
				Rural Hospitals Program	III - D	23,13,35,402.64	
Foreign Grants :				Women Empowerment Program	III - E	8,81,66,400.00	
Grants & Donations	VI	231,20,21,938.07		Habitat Program	III - F	70,93,32,796.71	
Gratuity & Welfare Transferred from Other Trusts [taken to Balance Sheet]	IX-C	4,02,990.00	231,24,24,928.07	Disability Inclusive Development Program	III - G	10,04,80,137.16	
				Area Development Program (Programs through Areas)	III - H	8,52,89,401.85	
Other Income [Other Receipts] :				Sports for Development Program	III - L	84,17,274.00	213,50,23,390.92
Interest - Designated Bank Account	VII	1,03,77,945.00					Ref.FC-4
Interest / Income on Investments		41,58,85,395.17		Administrative Expenses :			
Sale of Fixed Assets		35,49,100.00		Education for Transformation Program	III - A	45,76,385.75	
Insurance Claims		47,934.00	42,98,60,374.17	Ecology and Sustainable Livelihoods Program	III - B	1,68,16,222.85	
				Community Health Program	III - C	1,05,33,913.13	
Realization of Current Assets - Investments :				Rural Hospitals Program	III - D	2,46,37,420.16	
Realisation of Current Assets - Investments	VIII-A		105,58,45,951.00	Women Empowerment Program	III - E	66,31,133.67	
				Habitat Program	III - F	76,24,959.72	
Staff Welfare Fund [CONTRA] :				Disability Inclusive Development Program	III - G	5,82,25,293.59	
Gratuity & Welfare	IX-A		1,63,02,066.00	Area Development Program (Programs through Areas)	III - H	6,49,68,427.91	
Health Insurance	IX-B		2,18,30,808.91	Central Office and Campuses Departments	III - I	13,55,97,700.54	
				Partner Relations Programme	III - J	3,87,94,262.18	
Current Assets - Advances :				Monitoring and Evaluation Department	III - K	94,86,208.00	
Advances [Net]	V-C		5,85,08,502.70	Sports for Development Program	III - L	11,59,569.00	
				Staff Welfare - Expenditure	III - M	2,35,85,993.00	40,26,37,489.50




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 Chartered Accountants
 SECUNDERABAD.
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RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)
			FC Transferred to Other Associations :		
			Transferred to Other Associations	III - N	1,35,98,870.00
			CAPITAL EXPENDITURE :		
			Land	IV	3,15,08,665.00
			Buildings		1,87,81,399.67
			Computer peripheral		42,82,361.02
			Software		75,933.00
			Furniture & Fittings		36,47,380.96
			Electrical Electronic and Equipments		6,94,00,260.97
			Vehicles		2,55,44,134.00
			Other Assets / Equipments		15,76,714.02
			Low Value Assets		6,98,233.01
			Assets Under Construction		3,13,21,593.85
			TOTAL EXPENDITURE : ₹.		273,80,96,425.92
			Current Assets - Investments :		
			Current Assets - Investments	V-A	119,76,27,513.00
			Current Assets - Other Deposits :		
			Current Assets - Other Deposits	V-B	57,775.00
			Staff Welfare Fund [CONTRAL] :		
			Gratuity & Welfare	IX-A	1,63,02,066.00
			Health Insurance	IX-B	2,18,30,808.91



(Signature)
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RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)
			<u>Current Liability : GST Due Paid :</u>		
			Current Liability GST Due Paid [Paid to Government]	IX-D	13,413.00
			<u>Closing Balance :</u>		
			Cash	I	1,20,481.00
			Bank		2,12,07,539.05
			<u>Area Offices / Subsidiary Account Closing Balances :</u>		
			Area Offices / Subsidiary Accounts Closing Balances	II	3,75,40,456.70
GRAND TOTAL : ₹.		403,27,96,478.58	GRAND TOTAL : ₹.		403,27,96,478.58



Recd
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RURAL DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU :: ANDHRA PRADESH.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD : 1st April 2018 to 31st March 2019 UNDER FCRA, 2010.

EXPENDITURE / UTILIZATION	ANNEXURE Nos.	GRAND TOTAL (₹.)	INCOME	ANNEXURE Nos.	GRAND TOTAL (₹.)
Program Expenses :			Foreign Grants :		
Education for Transformation Program	III - A	40,39,87,574.61	Grants & Donations	VI	231,20,21,938.07
Ecology and Sustainable Livelihoods Program	III - B	32,14,16,405.51			
Community Health Program	III - C	18,65,97,998.44	Other Income [Other Receipts] :		
Rural Hospitals Program	III - D	23,13,35,402.64	Interest - Designated Bank Account	VII	1,03,77,945.00
Women Empowerment Program	III - E	8,81,66,400.00	Interest / Income on Investments		41,58,85,395.17
Habitat Program	III - F	70,93,32,796.71	Insurance Claims		47,934.00
Disability Inclusive Development Program	III - G	10,04,80,137.16			
Area Development Program (Programs through Areas)	III - H	8,52,89,401.85	Income on Sale of Fixed Assets :		
Sports Development Program	III - L	84,17,274.00	213,50,23,390.92	Income on Sale of Fixed Assets	23,99,998.00
Administrative Expenses :					
Education for Transformation Program	III - A	45,76,385.75			
Ecology and Sustainable Livelihoods Program	III - B	1,68,16,222.85			
Community Health Program	III - C	1,05,33,913.13			
Rural Hospitals Program	III - D	2,46,37,420.16			
Women Empowerment Program	III - E	66,31,133.67			
Habitat Program	III - F	76,24,959.72			
Disability Inclusive Development Program	III - G	5,82,25,293.59			
Area Development Program (Programs through Areas)	III - H	6,49,68,427.91			



Sd/-
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EXPENDITURE / UTILIZATION	ANNEXURE Nos.	GRAND TOTAL (₹.)		INCOME	ANNEXURE Nos.	GRAND TOTAL (₹.)
Central Office and Campuses Departments	III - I	13,55,97,700.54				
Partner Relations Programme	III - J	3,87,94,262.18				
Monitoring and Evaluation Department	III - K	94,86,208.00				
Sports Development Program	III - L	11,59,569.00	37,90,51,496.50			
FC Transferred to Other Associations :						
Transferred to Other Associations - Donations	III - N		1,30,62,820.00			
LOSS ON SCRAP OF ASSET :						
Loss on Scrap of Fixed Asset	X - A		12,81,576.30			
DEPRECIATION :						
Buildings	XIII	4,77,32,487.00				
Computer peripheral		58,12,127.00				
Software		60,193.00				
Furniture & Fittings		40,48,865.00				
Electrical Electronic and Equipments		2,17,70,949.46				
Vehicles		1,52,13,221.00				
Other Assets / Equipments		60,51,287.36				
Low Value Assets		6,87,186.01	10,13,76,315.83			
Excess of Income over Expenditure transferred to Balance Sheet [Ref. Annx. No.XIV]	XIV	11,09,37,610.69	11,09,37,610.69			
GRAND TOTAL : ₹.			274,07,33,210.24	GRAND TOTAL : ₹.		274,07,33,210.24



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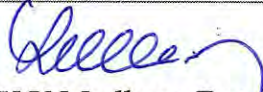
RURAL DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU

BALANCE SHEET AS AT 31.03.2019, UNDER FCRA, 2010.

LIABILITIES	ANNEXURE Nos.	AMOUNT (₹.)	TOTAL AMOUNT (₹.)	ASSETS	ANNEXURE Nos.	AMOUNT (₹.)	TOTAL AMOUNT (₹.)
FUND ACCOUNT :				CLOSING BALANCES :			
CAPITAL FUND ACCOUNT :							
Capital Fund Account		167,68,79,609.15	167,68,79,609.15	Cash	I	1,20,481.00	
UN-UTILIZED FOREIGN CONTRIBUTION A/C :				Bank		2,12,07,539.05	2,13,28,020.05
Ref - FC-4 :							
General Fund Account	XIV	68,37,94,925.83		Area / Field Office / Subsidiary Account	II		
Health Corpus Fund		377,38,07,650.00		Closing Balances			3,75,40,456.70
Projects Corpus Fund		105,36,42,835.00					
C.B.R.Institutions Corpus Fund		10,50,00,000.00					
Staff Welfare Fund		23,54,29,653.99	585,16,75,064.82	CURRENT ASSETS - INVESTMENTS & OTHER SECURITY DEPOSITS			
				Deposits / Investments	XI	569,18,90,367.76	
				Other Security Deposits		50,56,945.89	569,69,47,313.65
				CURRENT ASSETS - ADVANCES :			
				Advances	XII		9,58,59,274.42
				FIXED ASSETS :			
				Fixed Assets	XIII		167,68,79,609.15
TOTAL : ₹.			752,85,54,673.97	TOTAL : ₹.			752,85,54,673.97




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