



# 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 31<sup>st</sup> March 2017 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 31<sup>st</sup> March 2017.
  - 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 : 15<sup>th</sup> December, 2017



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



**RURAL DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT**  
**BANGALORE ROAD :: ANANTHAPURAMU :: ANDHRA PRADESH.**

**RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD : 1st April 2016 to 31st March 2017**

**UNDER FCRA, 2010.**

RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)		PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
<b>Opening Balance :</b>				<b>Program Expenses :</b>			
Cash	I	2,88,492.00		Education Program	III - A	34,89,44,748.00	
Bank		4,67,15,921.12	4,70,04,413.12	Ecology Program	III - B	29,56,69,280.00	
Area Offices / Subsidiary Accounts Opening Balances	II	1,75,06,649.87	1,75,06,649.87	Community Health Program	III - C	16,70,73,919.39	
				Hospital Program	III - D	21,10,39,598.44	
<b>Foreign Grants :</b>				Women Program	III - E	8,45,68,287.67	
Foreign Grants	VI	216,04,25,169.77	216,04,25,169.77	Community Habitat Program	III - F	50,43,48,250.00	
<b>Staff Welfare Fund [Transfer from Other Trusts] :</b>				Community Based Rehabilitation Program	III - G	9,15,67,940.50	
Receipt towards Staff Welfare Fund	VI-A	43,14,455.00	43,14,455.00	Area Development Program (Programs through Areas)	III - H	7,49,00,495.00	
				Central Offices and Campuses	III - I	8,88,500.00	
<b>Other Income [Other Receipts] :</b>				Sports Development Program	III - L	31,20,669.00	178,21,21,688.00
Interest - Designated Bank Account	VII	79,21,996.00					
Interest / Income on Investments		41,17,44,685.07		<b>Administrative Expenses :</b>			
Sale of Fixed Assets		27,54,400.00		Education Program	III - A	40,48,869.00	
Insurance Claims		2,32,825.00	42,26,53,906.07	Ecology Program	III - B	1,33,37,616.00	
				Community Health Program	III - C	86,47,849.97	
<b>Realization of Current Assets - Investments :</b>				Hospital Program	III - D	2,14,23,031.76	
Realisation of Current Assets - Investments	VIII-A	20,00,00,000.00	20,00,00,000.00	Women Program	III - E	56,21,363.04	
				Community Habitat Program	III - F	79,63,314.00	
<b>Realization of Current Assets - Other Deposits :</b>				Community Based Rehabilitation Program	III - G	4,46,58,988.50	
Realisation of Current Assets [Telephone Deposit]	VIII-B	5,000.00	5,000.00	Area Development Program (Programs through Areas)	III - H	5,73,70,251.85	
				Central Offices and Campuses	III - I	12,77,35,449.70	
<b>Staff Welfare Fund [CONTRA] :</b>				Sponsorship Program	III - J	3,63,98,531.00	
Gratuity & Welfare	IX-A	1,59,45,825.00	1,59,45,825.00	Monitoring and Evaluation Department	III - K	77,41,173.00	
Health Subsidy	IX-B	1,95,16,375.40	1,95,16,375.40	Sports Development Program	III - L	5,41,498.00	
				Staff Welfare - Expenditure	III - M	2,04,68,375.00	35,59,56,310.82

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



RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)		PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
<b>Current Assets - Advances :</b>				<b>CAPITAL EXPENDITURE :</b>			
Advances [Net]	V-C	36,02,431.02	36,02,431.02	Buildings	IV	1,71,55,913.00	
				Computer peripheral		86,54,895.00	
<b>Current Liability : TDS</b>				Software		31,625.00	
Current Liability TDS [Payable to Government]	IX-C	92,83,934.00	92,83,934.00	Furniture & Fittings		42,91,073.00	
				Electrical Electronic and Equipments		1,58,74,217.00	
				Vehicles		2,12,52,503.00	
				Other Assets / Equipments		17,46,999.00	
				Low Value Assets		6,11,780.50	
				Assets Under Construction		6,74,80,746.00	13,70,99,751.50
				<b>TOTAL EXPENDITURE : ₹.</b>		<b>227,51,77,750.32</b>	
				<b>Current Assets - Investments :</b>			
				Current Assets - Investments	V-A	56,88,79,551.25	56,88,79,551.25
				<b>Current Assets - Other Deposits :</b>			
				Current Assets - Other Deposits	V-B	1,38,680.00	1,38,680.00
				<b>Staff Welfare Fund [CONTRA] :</b>			
				Gratuity & Welfare	IX-A	1,59,45,825.00	1,59,45,825.00
				Health Subsidy	IX-B	1,95,16,375.40	1,95,16,375.40
				<b>Closing Balance :</b>			
				Cash	I	55,394.00	
				Bank		47,66,263.09	48,21,657.09
				<b>Area Offices / Subsidiary Account Closing Balances :</b>			
				Area Offices / Subsidiary Accounts Closing Balances	II		1,57,78,320.19
<b>GRAND TOTAL : ₹.</b>		<b>290,02,58,159.25</b>		<b>GRAND TOTAL : ₹.</b>		<b>290,02,58,159.25</b>	

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**RURAL DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT**  
**BANGALORE ROAD :: ANANTHAPURAMU :: ANDHRA PRADESH.**

**INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD : 1st April 2016 to 31st March 2017 UNDER FCRA, 2010.**

EXPENDITURE / UTILIZATION	ANNEXURE Nos.	GRAND TOTAL (₹.)		INCOME	ANNEXURE Nos.	GRAND TOTAL (₹.)
<b>Program Expenses :</b>				<b>Foreign Grants :</b>		
Education Program	III - A	34,89,44,748.00		Foreign Grants	VI	216,04,25,169.77
Ecology Program	III - B	29,56,69,280.00				
Community Health Program	III - C	16,70,73,919.39		<b>Other Income [Other Receipts] :</b>		
Hospital Program	III - D	21,10,39,598.44		Interest - Designated Bank Account	VII	79,21,996.00
Women Program	III - E	8,45,68,287.67		Interest / Income on Investments		41,17,44,685.07
Community Habitat Program	III - F	50,43,48,250.00		Insurance Claims		2,32,825.00
Community Based Rehabilitation Program	III - G	9,15,67,940.50				
Area Development Program (Programs through Areas)	III - H	7,49,00,495.00		<b>Income on Sale of Fixed Assets :</b>		
Central Offices and Campuses	III - I	8,88,500.00		Income on Sale of Fixed Assets	X	27,37,015.00
Sports Development Program	III - L	31,20,669.00	178,21,21,688.00			
<b>Administrative Expenses :</b>						
Education Program	III - A	40,48,869.00				
Ecology Program	III - B	1,33,37,616.00				
Community Health Program	III - C	86,47,849.97				
Hospital Program	III - D	2,14,23,031.76				
Women Program	III - E	56,21,363.04				
Community Habitat Program	III - F	79,63,314.00				



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**SECUNDERABAD.**



EXPENDITURE / UTILIZATION	ANNEXURE Nos.	GRAND TOTAL (₹.)		INCOME	ANNEXURE Nos.	GRAND TOTAL (₹.)
Community Based Rehabilitation Program	III - G	4,46,58,988.50				
Area Development Program (Programs through Areas)	III - H	5,73,70,251.85				
Central Offices and Campuses	III - I	12,77,35,449.70				
Sponsorship Program	III - J	3,63,98,531.00				
Monitoring and Evaluation Department	III - K	77,41,173.00				
Sports Development Program	III - L	5,41,498.00	33,54,87,935.82			
<b>DEPRECIATION :</b>						
Buildings	XIII	4,36,60,039.00				
Computer peripheral		40,05,566.00				
Software		24,64,970.00				
Furniture & Fittings		27,26,860.00				
Electrical Electronic and Equipments		1,99,66,622.00				
Vehicles		1,00,50,947.00				
Other Assets / Equipments		66,88,777.80				
Low Value Assets		6,11,704.50	9,01,75,486.30			
Excess of Income over Expenditure transferred to Balance Sheet		XIV	37,52,76,580.72	37,52,76,580.72		
<b>GRAND TOTAL : ₹.</b>			<b>258,30,61,690.84</b>	<b>GRAND TOTAL : ₹.</b>		<b>258,30,61,690.84</b>



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SECUNDERABAD.



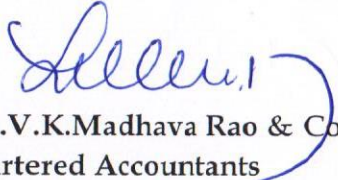
# RURAL DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

## BANGALORE ROAD :: ANANTHAPURAMU

### BALANCE SHEET AS AT 31.03.2017, UNDER FCRA, 2010.

LIABILITIES	ANNEXURE Nos.	AMOUNT (₹.)	TOTAL AMOUNT (₹.)	ASSETS	ANNEXURE Nos.	AMOUNT (₹.)	TOTAL AMOUNT (₹.)
<b><u>FUND ACCOUNT :</u></b>				<b><u>CLOSING BALANCES :</u></b>			
<b><u>CAPITAL FUND ACCOUNT :</u></b>				Cash	<b>I</b>	55,394.00	
Capital Fund Account		153,60,68,548.44	153,60,68,548.44	Bank		47,66,263.09	48,21,657.09
<b><u>UN-UTILIZED FOREIGN CONTRIBUTION A/C : Ref - FC-4 :</u></b>							
General Fund Account	<b>XIV</b>	102,66,31,294.23		Area / Field Office / Subsidiary Account Closing Balances	<b>II</b>		1,57,78,320.19
Health Corpus Fund		259,38,40,911.00					
Projects Corpus Fund		92,73,42,288.36			<b><u>CURRENT ASSETS - INVESTMENTS &amp; OTHER SECURITY DEPOSITS</u></b>		
C.B.R.Institutions Corpus Fund		89,94,79,341.17			Deposits / Investments	<b>XI</b>	551,49,36,635.29
Staff Welfare Fund	19,20,42,468.26	563,93,36,303.02		Other Security Deposits	40,41,955.89		551,89,78,591.18
<b><u>CURRENT LIABILITY [TDS Payable to Government] :</u></b>				<b><u>CURRENT ASSETS - ADVANCES :</u></b>			
Current Liability [TDS to be payable to Government]	<b>XV</b>	92,83,934.00	92,83,934.00	Advances	<b>XII</b>		10,90,41,668.56
				<b><u>FIXED ASSETS :</u></b>			
				Fixed Assets	<b>XIII</b>		153,60,68,548.44
<b>TOTAL : ₹.</b>			<b>718,46,88,785.46</b>			<b>TOTAL : ₹.</b>	<b>718,46,88,785.46</b>



  
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