



# 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 2018** 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 2018.**
  - 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 : 20<sup>th</sup> December, 2018

  
(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 2017 to 31st March 2018**

**UNDER FCRA, 2010.**

RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
<b>Opening Balance :</b>				<b>Program Expenses :</b>			
Cash	I	55,394.00		Education Program	III - A	36,58,90,859.04	
Bank		47,66,263.09	48,21,657.09	Ecology Program	III - B	27,86,15,922.69	
Area Offices / Subsidiary Accounts Opening Balances	II		1,57,78,320.19	Community Health Program	III - C	19,34,69,584.82	
				Hospital Program	III - D	22,63,73,059.79	
<b>Foreign Grants :</b>				Women Program	III - E	8,03,17,601.00	
Foreign Grants	VI		229,21,57,290.02	Community Habitat Program	III - F	56,42,31,528.44	
				Community Based Rehabilitation Program	III - G	10,83,67,356.00	
<b>Other Income [Other Receipts] :</b>				Area Development Program (Programs through Areas)	III - H	11,47,42,225.35	
Interest - Designated Bank Account	VII	1,17,78,784.00		Central Offices and Campuses	III - I	20,02,863.00	
Interest / Income on Investments		38,24,90,291.45		Sports Development Program	III - L	27,13,585.00	193,67,24,585.13
Sale of Fixed Assets		44,61,861.00					
Insurance Claims		1,48,300.00	39,88,79,236.45		<b>Administrative Expenses :</b>		
				Education Program	III - A	37,97,431.62	
<b>Realization of Current Assets - Investments :</b>				Ecology Program	III - B	1,55,43,205.11	
Realisation of Current Assets - Investments	VIII-A		12,00,00,000.00	Community Health Program	III - C	94,17,294.04	
				Hospital Program	III - D	2,38,34,773.48	
<b>Staff Welfare Fund [CONTRA] :</b>				Women Program	III - E	59,49,716.50	
Gratuity & Welfare	IX-A		1,61,01,640.00	Community Habitat Program	III - F	87,39,529.73	
Health Subsidy	IX-B		2,12,20,696.82	Community Based Rehabilitation Program	III - G	4,19,95,553.37	
				Area Development Program (Programs through Areas)	III - H	6,12,99,713.35	
<b>Current Liability : GST Due :</b>				Central Offices and Campuses	III - I	14,90,54,501.24	
Current Liability GST Due [Payable to Government]	IX-C		13,413.00	Sponsorship Program	III - J	3,85,04,583.00	
				Monitoring and Evaluation Department	III - K	87,11,635.90	
				Sports Development Program	III - L	7,11,507.00	
				Staff Welfare - Expenditure	III - M	2,71,81,091.00	39,47,40,535.34

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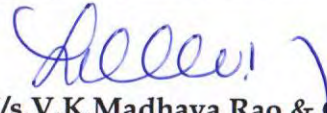


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**M/s. V.K. Madhava Rao & Co.,**  
**Chartered Accountants**  
**SECUNDERABAD.**



RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
			<b>CAPITAL EXPENDITURE :</b>			
			Buildings	IV	3,88,95,530.96	
			Computer peripheral		52,03,659.00	
			Software		73,160.00	
			Furniture & Fittings		68,31,558.00	
			Electrical Electronic and Equipments		3,29,21,273.02	
			Vehicles		2,58,29,155.00	
			Other Assets / Equipments		45,68,711.01	
			Low Value Assets		5,74,177.00	
			Assets Under Construction		3,65,24,296.53	15,14,21,520.52
			<b>TOTAL EXPENDITURE :₹.</b>		<b>248,28,86,640.99</b>	
			<b>Current Assets - Investments :</b>			
			Current Assets - Investments	V-A	15,51,72,170.47	15,51,72,170.47
			<b>Current Assets - Other Deposits :</b>			
			Current Assets - Other Deposits	V-B	9,57,215.00	9,57,215.00
			<b>Current Assets - Advances :</b>			
			Advances [Net]	V-C	4,53,26,108.56	4,53,26,108.56
			<b>Current Liabilities - TDS :</b>			
			TDS Paid this year	V-D	92,83,934.00	92,83,934.00
			<b>Staff Welfare Fund [CONTRA] :</b>			
			Gratuity & Welfare	IX-A	1,61,01,640.00	1,61,01,640.00
			Health Subsidy	IX-B	2,12,20,696.82	2,12,20,696.82



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



RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)
			<u>Closing Balance :</u>		
			Cash	I	1,48,040.00
			Bank		4,74,98,722.16
			<u>Area Offices / Subsidiary Account Closing Balances :</u>		
			Area Offices / Subsidiary Accounts Closing Balances	II	9,03,77,085.57
<b>GRAND TOTAL : ₹.</b>		<b>286,89,72,253.57</b>	<b>GRAND TOTAL : ₹.</b>		<b>286,89,72,253.57</b>



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



# RURAL DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU :: ANDHRA PRADESH.

**INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD : 1st April 2017 to 31st March 2018 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	36,58,90,859.04	Foreign Grants	VI	229,21,57,290.02
Ecology Program	III - B	27,86,15,922.69			
Community Health Program	III - C	19,34,69,584.82	<b>Other Income [Other Receipts] :</b>		
Hospital Program	III - D	22,63,73,059.79	Interest - Designated Bank Account	VII	1,17,78,784.00
Women Program	III - E	8,03,17,601.00	Interest / Income on Investments		38,24,90,291.45
Community Habitat Program	III - F	56,42,31,528.44	Insurance Claims		1,48,300.00
Community Based Rehabilitation Program	III - G	10,83,67,356.00			
Area Development Program (Programs through Areas)	III - H	11,47,42,225.35	<b>Income on Sale of Fixed Assets :</b>		
Central Offices and Campuses	III - I	20,02,863.00	Income on Sale of Fixed Assets	X	32,60,317.00
Sports Development Program	III - L	27,13,585.00			
		193,67,24,585.13			
<b>Administrative Expenses :</b>					
Education Program	III - A	37,97,431.62			
Ecology Program	III - B	1,55,43,205.11			
Community Health Program	III - C	94,17,294.04			
Hospital Program	III - D	2,38,34,773.48			
Women Program	III - E	59,49,716.50			
Community Habitat Program	III - F	87,39,529.73			



*(Signature)*  
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Chartered Accountants  
SECUNDERABAD.



EXPENDITURE / UTILIZATION	ANNEXURE Nos.	GRAND TOTAL (₹.)		INCOME	ANNEXURE Nos.	GRAND TOTAL (₹.)
Community Based Rehabilitation Program	III - G	4,19,95,553.37				
Area Development Program (Programs through Areas)	III - H	6,12,99,713.35				
Central Offices and Campuses	III - I	14,90,54,501.24				
Sponsorship Program	III - J	3,85,04,583.00				
Monitoring and Evaluation Department	III - K	87,11,635.90				
Sports Development Program	III - L	7,11,507.00	36,75,59,444.34			
<b>DEPRECIATION :</b>						
Buildings	XIII	4,58,17,426.00				
Computer peripheral		51,50,809.00				
Software		12,28,002.00				
Furniture & Fittings		33,55,449.00				
Electrical Electronic and Equipments		1,80,17,026.40				
Vehicles		1,21,36,123.00				
Other Assets / Equipments		61,59,644.78				
Low Value Assets		5,74,117.00	9,24,38,597.18			
Excess of Income over Expenditure transferred to Balance Sheet [ Ref. Annx. No.XIV]		XIV	29,31,12,355.82	29,31,12,355.82		
<b>GRAND TOTAL : ₹.</b>		<b>268,98,34,982.47</b>		<b>GRAND TOTAL : ₹.</b>		<b>268,98,34,982.47</b>



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




**RURAL DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT**

**BANGALORE ROAD :: ANANTHAPURAMU**

**BALANCE SHEET AS AT 31.03.2018, UNDER FCRA, 2010.**

LIABILITIES	ANNEXURE Nos.	AMOUNT (₹.)	TOTAL AMOUNT (₹.)	ASSETS	ANNEXURE Nos.	AMOUNT (₹.)	TOTAL AMOUNT (₹.)	
<b>FUND ACCOUNT :</b>				<b>CLOSING BALANCES :</b>				
<b>CAPITAL FUND ACCOUNT :</b>								
Capital Fund Account	XIV	159,38,49,927.78	159,38,49,927.78	Cash	I	1,48,040.00		
UN-UTILIZED FOREIGN CONTRIBUTION A/C : Ref - FC-4 :				Bank			4,74,98,722.16	4,76,46,762.16
General Fund Account				Area / Field Office / Subsidiary Account Closing Balances	II		9,03,77,085.57	
Health Corpus Fund			272,97,64,174.00					
Projects Corpus Fund			92,79,65,941.00		<b>CURRENT ASSETS - INVESTMENTS &amp; OTHER SECURITY DEPOSITS</b>			
C.B.R.Institutions Corpus Fund			90,08,45,951.00		Deposits / Investments	XI	555,01,08,805.76	
Staff Welfare Fund			21,14,10,334.08	584,74,86,188.50	Other Security Deposits			49,99,170.89
<b>CURRENT LIABILITY [GST Due] :</b>				<b>CURRENT ASSETS - ADVANCES :</b>				
Current Liability [GST Due]	XVI	13,413.00	13,413.00	Advances	XII		15,43,67,777.12	
				<b>FIXED ASSETS :</b>				
				Fixed Assets	XIII		159,38,49,927.78	
<b>TOTAL : ₹.</b>			<b>744,13,49,529.28</b>	<b>TOTAL : ₹.</b>			<b>744,13,49,529.28</b>	



  
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