



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 2015** of **Women 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 accounts 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 2015**.
 - 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 deficit 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: 17.10.2015



(V.M. SUDHAKAR)

Proprietor

Chartered Accountant

FRN 001908S

WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE HIGHWAY :: ANANTHAPURAMU

RECEIPTS AND PAYMENTS STATEMENT FOR THE PERIOD : 1st April 2014 to 31st March 2015 UNDER FCRA, 2010.

RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)
Opening Balance :			PROGRAM EXPENDITURE :		
Cash	X	1,24,891.22			
Bank		5,05,29,597.32	Ecology Program	I - A	10,60,28,755.00
Area Offices Subsidiary Account - Opening Balances	XI	7,52,688.67	Community Health Program	I - B	6,08,35,111.00
Foreign Grants :			Hospital Program	I - C	3,53,81,843.16
Foreign Grants	IV	44,20,935.28	Revenue Expenditure - Charities	I - D	47,38,40,910.24
Foreign Grants - Specific		9,63,720.00	Central Offices and Campuses	I - E	25,75,546.35
Other Income :			Staff Welfare - Expenditure	I - F	4,86,677.63
Interest - Designated Bank Account	V	14,60,153.00			67,91,48,843.38
Interest - On Investments & Others		9,34,43,696.55	CAPITAL COSTS :		
Insurance Claims		31,450.00	Electrical Electronic and Equipment	II	19,61,140.00
Sale of Fixed Assets (Vehicles)		3,18,600.00	Other Assets / Equipments		31,200.00
			Low Value Assets		8,000.00
Realization of Current Assets - Investments :			TOTAL EXPENDITURE : ₹.		68,11,49,183.38
Realisation of Current Assets - Investments	VI	57,03,50,652.70			
Current Liability - Provident Fund			Current Assets - Investments :		
Liability on Provident Fund	VII	2,05,742.00	Current Assets - Investments	III - A	2,26,30,171.00
					2,26,30,171.00
Staff Welfare Fund [CONTRA] :			Current Assets - Loans / Advances :		
Gratuity & Welfare	VIII - A	8,12,145.00	Realisation of Current Assets - Loans and Advances (Net)	III - B	94,35,240.00
Health Subsidy	VIII - B	10,05,271.39			94,35,240.00
			Staff Welfare Fund [CONTRA] :		
			Gratuity & Welfare	VIII - A	8,12,145.00
			Health Subsidy	VIII - B	10,05,271.39
					18,17,416.39

Refer FC - 6


(VM SUDHAKAR)
 Proprietor
 M/s.V.K.Madhava Rao & Co.,
 Chartered Accountants
 SECUNDERABAD.

RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
			Closing Balance :			
			Cash	X	1,20,058.22	
			Bank		85,25,062.30	86,45,120.52
			Area Offices Subsidiary Account - Closing Balances	XI	7,42,411.84	7,42,411.84
GRAND TOTAL : ₹.		72,44,19,543.13	GRAND TOTAL : ₹.			72,44,19,543.13



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WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE HIGHWAY :: ANANTHAPURAMU

INCOME AND EXPENDITURE STATEMENT FOR THE PERIOD : 1st April 2014 to 31st March 2015 UNDER FCRA, 2010

EXPENDITURE	ANNEXURE Nos.	GRAND TOTAL (₹.)		INCOME	ANNEXUR E Nos.	GRAND TOTAL (₹.)
PROGRAM EXPENDITURE :				Foreign Grants :		
				Foreign Grants	IV	44,20,935.28
Ecology Program	I - A	10,60,28,755.00				
Community Health Program	I - B	6,08,35,111.00		Other Income :		
Hospital Program	I - C	3,53,81,843.16		Interest - Designated Bank Account	V	14,60,153.00
Revenue Expenditure - Charities	I - D	47,38,40,910.24		Interest - On Investments & Others		9,34,43,696.55
Central Offices and Campuses	I - E	25,75,546.35	67,86,62,165.75	Insurance Claims		31,450.00
				Net Profit on Sale of Fixed Assets :		
DEPRECIATION :				Net Profit on Sale of Fixed Assets	IX	2,08,863.00
Buildings		92,74,821.00				
Computer peripheral		3,43,377.70				
Software		4,263.00				
Furniture & Fittings		11,94,329.07				
Electrical Electronic and Equipments		84,19,943.00				
Vehicles		17,11,151.00				
Other Assets / Equipments		12,05,512.00				
Low Value Assets		7,999.00	2,21,61,395.77			
				Excess of Expenditure over Income transferred to Balance Sheet		60,12,58,463.69
GRAND TOTAL : ₹.			70,08,23,561.52	GRAND TOTAL : ₹.		70,08,23,561.52


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WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT
BANGALORE HIGHWAY :: ANANTHAPURAMU

BALANCE SHEET AS AT 31st March 2015 UNDER FCRA, 2010.

LIABILITIES	GRAND TOTAL (₹.)			ASSETS	GRAND TOTAL (₹.)		
Capital Fund :				Closing Balance :			
Capital Fund as per Last B/s	28,28,16,651.87			Cash	1,20,058.22		
Add : Assets Purchased this year trf From Unspent Grant Fund A/c	20,00,340.00			Bank	85,25,062.30	86,45,120.52	
Sub Total : ₹.	28,48,16,991.87			Area Offices Subsidiary Account Closing Balances :	7,42,411.84	7,42,411.84	
Less: Depreciation transferred to Unutilized Foreign Contribution A/c	2,21,61,395.77			Deposits / Investments as per L/Bs.			
Sub Total : ₹.	26,26,55,596.10			Fixed Deposits as per Last B/s :	1,07,70,26,729.62		
Less : Sale of Fixed Assets transferred to Unutilized Foreign Contribution A/c. [As per Book Value]	1,09,737.00	26,25,45,859.10	26,25,45,859.10	Add : Investments This Year	2,26,30,171.00		
				Sub Total : ₹.	1,09,96,56,900.62		
Un-Utilized Foreign Contribution :				Less : Fixed Deposits Withdrawal/Realization This Year	57,03,50,652.70	52,93,06,247.92	
Un-Utilized Foreign Contribution as per Last B/s	32,79,89,509.24			Security Deposits as per L/Bs.			
Add : Excess of Expenditure over Income transferred from I/E A/c	60,12,58,463.69			Telephone Deposit	23,150.00		
Sub Total : ₹.	(27,32,68,954.45)			Electricity Deposit	5,03,675.00		
Add : Depreciation transferred from Capital Fund A/c	2,21,61,395.77			New Gas Connection Deposit	65,000.00		
Sub Total : ₹.	(25,11,07,558.68)			Oxygen Cylinder Deposit	1,400.00		
Less : Assets Purchased this year trf. to Capital Fund A/c	20,00,340.00			Security Deposit	10,000.00		
Sub Total : ₹.	(25,31,07,898.68)			Security Deposit (Water)	27,900.00		
Add : Sale of Fixed Assets transferred to Capital Fund A/c. [As per Book Value]	1,09,737.00			Sub Total : ₹.	6,31,125.00		
Sub Total : ₹.	(25,29,98,161.68)			Add : Additions / Transfer This Year :	-		
Add : Health Corpus Fund : (Being Amount utilised this year)	47,38,40,910.24			Sub Total : ₹.	6,31,125.00		
Sub Total : ₹.	22,08,42,748.56						



(Signature)
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LIABILITIES	GRAND TOTAL (₹.)			ASSETS	GRAND TOTAL (₹.)		
Less : Project Corpus (Being Amount transferred to Project Corpus this year)	82,58,745.00			Less : Realized/Trnsfer This year :	-		
Sub Total : ₹.	21,25,84,003.56				6,31,125.00	6,31,125.00	
Less : C.B.R. Institutions Corpus [Being Amount transferred to C.B.R Institutions Corpus this year]	98,75,661.00						
Sub Total : ₹.	20,27,08,342.56						
Less : Staff Welfare Fund [Being Amount transferred to Staff Welfare Fund Fund A/c this year]	18,17,416.39						
Sub Total : ₹.	20,08,90,926.17						
Less : Staff Welfare Fund [Being Interest on Staff Welfare Fund Investment amount transferred to Staff Welfare Fund Fund A/c this year]	21,87,278.00	19,87,03,648.17		Loans and Advances :			
				Accounts Receivable as per L/Bs	1,88,14,180.42		
Staff Welfare Fund as per Last B/s.	3,41,83,198.77			Add: Additions this year	94,35,240.00	2,82,49,420.42	
Add : Additions this year transferred from Unutilized Foreign Contribution	18,17,416.39			Un-utilized Amount : (Please Refer - FC - 6) ₹.			56,75,74,325.70
Sub Total : ₹.	3,60,00,615.16						
Add : Additions this year transferred from Unutilized Foreign Contribution/General Fund [Interest on Staff Welfare Fund Investment amount]	21,87,278.00			Fixed Assets :			
Sub Total : ₹.	3,81,87,893.16			Land :			
Add : Being Gratuity Liability amount received on tansfer of employee from Rural Development Trust to establish Gratuity Liability	9,63,720.00			As per Last B/s.	2,78,66,721.00		
Sub Total : ₹.	3,91,51,613.16			Add : This Year :	-	2,78,66,721.00	
Less : Utilized this year [Staff Welfare Expenditure transferred to Un-utilized Foreign Contribution]	4,86,677.63	3,86,64,935.53					
				Buildings			
				As per Last B/s.	21,82,06,171.72		
Health Corpus Fund as per Last B/s.	47,38,40,910.24			Add : This year - [Completed]			
Add : This year [being trant. From Un-Utilized Foreign Contribution Account]	47,38,40,910.24			Sub Total : ₹.	21,82,06,171.72		
				Less : Depreciation this year	92,74,821.00		
C.B.R.Institution Corpus as per Last B/s	14,51,24,339.00			Sub Total : ₹.	20,89,31,350.72		



Sudhakar
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LIABILITIES	GRAND TOTAL (₹.)			ASSETS	GRAND TOTAL (₹.)		
Add : This year [being transf. From Un-Utilized Foreign Contribution Account]	98,75,661.00	15,50,00,000.00		Add : Buildings [Work In Progress]	-	20,89,31,350.72	
<u>Projects Corpus</u> as per Last B/s.	16,67,41,255.00			<u>Computer Pheripharals</u>			
Add : This year [being transf. From Un-Utilized Foreign Contribution Account]	82,58,745.00	17,50,00,000.00	56,73,68,583.70	As per Last B/s.	5,22,732.70		
				Add : Additions this year			
<u>CURRENT LIABILITY:</u>				<i>Sub Total : ₹.</i>	5,22,732.70		
Liability on Provident Fund	2,05,742.00	2,05,742.00	2,05,742.00	Less : Depreciation this year	3,43,377.70	1,79,355.00	
				<u>Software</u>			
				As per Last B/s.	4,264.00		
				Add : This year	-		
				<i>Sub Total : ₹.</i>	4,264.00		
				Less : Depreciation this year	4,263.00	1.00	
				<u>Furniture and Fixtures :</u>			
				As per Last B/s.	19,00,221.27		
				Add : Additions this year			
				<i>Sub Total : ₹.</i>	19,00,221.27		
				Less : Depreciation this year	11,94,329.07	7,05,892.20	
				<u>Electrical and Electronic Equipment :</u>			
				As per Last B/s.	2,57,13,912.18		
				Add : Additions this year	19,61,140.00		
				<i>Sub Total : ₹.</i>	2,76,75,052.18		
				Less : Sale this year	-		
				<i>Sub Total : ₹.</i>	2,76,75,052.18		
				Less : Depreciation this year	84,19,943.00	1,92,55,109.18	
				<u>Vehicles:</u>			
				As per Last B/s.	49,87,141.00		
				Add : Purchased This year	-		




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LIABILITIES	GRAND TOTAL (₹.)			ASSETS	GRAND TOTAL (₹.)		
				<i>Sub Total : ₹.</i>	49,87,141.00		
				Less : Sale this year :	1,09,737.00		
				<i>Sub Total : ₹.</i>	48,77,404.00		
				Less : Depreciation this year	17,11,151.00	31,66,253.00	
				Office / Other Equipment:			
				As per Last B/s	36,14,636.00		
				Purchased This year	31,200.00		
				<i>Sub Total : ₹.</i>	36,45,836.00		
				Less : Depreciation this year	12,05,512.00	24,40,324.00	
				Low Value Assets :			
				As per Last B/s	852.00		
				Purchased This year	8,000.00		
				<i>Sub Total : ₹.</i>	8,852.00		
				Less : Depreciation this year	7,999.00	853.00	26,25,45,859.10
GRAND TOTAL : ₹.			83,01,20,184.80	GRAND TOTAL : ₹.		83,01,20,184.80	

AUDIT REPORT

We have verified the Receipts and Payments account, Income and Expenditure account and Balance Sheet of **WOMEN DEVELOPMENT TRUST - Ananthapuramu** under Foreign Contribution (Regulation) Act 2010, for the year ended 31st March, 2015 and report that they are in agreement with the books of account produced before us.

Place : Ananthapuramu

Date : 17.10.2015



For V.K.Madhava Rao & Co.,
Chartered Accountants
FRN 001908S

SECUNDERABAD.

[Signature]
V.M.SUDHAKAR
Proprietor



[Signature]
(VM SUDHAKAR)
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