



# 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 2019** 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 **31<sup>st</sup> 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 **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: 18.12.2019



  
(V.M. SUDHAKAR)

Proprietor  
Chartered Accountant  
FRN 001908S


UDIN: 19202151AAAAAZ5224

**WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT**  
**BANGALORE ROAD :: ANANTHAPURAMU**

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

RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)		PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
<b>Opening Balance :</b>				<b>PROGRAM EXPENDITURE :</b>			
Cash	X	27,508.22		Rural Hospital Program	I - A	1,71,69,273.00	
Bank		1,69,79,718.70	1,70,07,226.92	Staff Welfare - Expenditure	I - C	3,37,235.00	1,75,06,508.00
Area Offices Subsidiary Account - Opening Balances	XI	3,63,739.00	3,63,739.00				
				<b>ADMINISTRATIVE EXPENSES :</b>			
<b>Foreign Grants :</b>				Rural Hospital Program	I - A	28,64,546.00	
Foreign Grants	V-A	8,15,056.58	8,15,056.58	Central Offices and Campuses	I - B	26,72,254.22	55,36,800.22
Receipt towards Gratuity Liability from Rural Development Trust	V-B	1,05,255.00	1,05,255.00				
<b>Other Income :</b>				<b>CAPITAL COSTS :</b>			
Interest - Designated Bank Account	VI	6,60,044.00		Computer Peripheral	II	58,851.00	
Interest - On Investments & Others		1,26,85,778.75		Electrical Electronic and Equipment		8,77,888.00	
Sale of Fixed Assets (Vehicles)		11,60,900.00	1,45,06,722.75	Vehicles		14,35,626.00	
				Other Assets / Equipments		15,576.00	23,87,941.00
<b>Current Assets - Advances :</b>							
Realisation of Current Assets - Advances (Net)	IV	85,61,021.00	85,61,021.00	<b>TOTAL EXPENDITURE (Refer. FC-4): ₹.</b>			<b>2,54,31,249.22</b>
<b>Realization of Current Assets - Investments :</b>				<b>Current Assets - Investments &amp; Other Deposits:</b>			
Realisation of Current Assets - Investments	VII-A	1,00,00,000.00	1,00,00,000.00	Current Assets - Investments	III	1,40,21,565.00	<b>1,40,21,565.00</b>
Realisation of Current Assets - Other Deposits	VII-B	500.00	500.00				



  
**(VM SUDHAKAR)**  
 Proprietor  
 M/s.V.K.Madhava Rao & Co.,  
 Chartered Accountants  
 SECUNDERABAD.  
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RECEIPTS	ANNEXURE Nos.	GRAND TOTAL (₹.)		PAYMENTS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
				<b>Staff Welfare Fund [CONTRA] :</b>			
<b>Staff Welfare Fund [CONTRA] :</b>				Gratuity & Welfare	VIII - A	7,18,600.00	
Gratuity & Welfare	VIII - A	7,18,600.00		Health Subsidy	VIII - B	9,38,384.40	16,56,984.40
Health Subsidy	VIII - B	9,38,384.40	16,56,984.40				
				<b>Other Expenditure / Current Liabilities:</b>			
				GST - Tax Output Liability	I - D	2,348.00	2,348.00
				<b>Closing Balance :</b>			
				Cash	X	45,958.00	
				Bank		1,18,28,309.03	1,18,74,267.03
				Area Offices Subsidiary Account - Closing Balances	XI	30,092.00	30,092.00
<b>GRAND TOTAL : ₹.</b>		<b>5,30,16,505.65</b>		<b>GRAND TOTAL : ₹.</b>		<b>5,30,16,505.65</b>	



*Sudhakar*  
(VM SUDHAKAR)

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# WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT

BANGALORE ROAD :: ANANTHAPURAMU

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

EXPENDITURE	ANNEXURE Nos.	GRAND TOTAL (₹.)		INCOME	ANNEXURE Nos.	GRAND TOTAL (₹.)	
<b>PROGRAM EXPENDITURE:</b>				<b>Foreign Grants :</b>			
Rural Hospital Program	I - A	1,71,69,273.00	1,71,69,273.00	Foreign Grants	V	8,15,056.58	8,15,056.58
							-
<b>ADMINISTRATIVE EXPENSES:</b>				<b>Other Income :</b>			
Rural Hospital Program	I - A	28,64,546.00		Interest - Designated Bank Account	VI	6,60,044.00	
Central Offices and Campuses	I - B	26,72,254.22	55,36,800.22	Interest - On Investments & Others		1,26,85,778.75	1,33,45,822.75
				<b>Net Profit on Sale of Fixed Assets :</b>			
Loss on Asset Scrap	IX - B	17,39,742.82	17,39,742.82	Net Profit on Sale of Fixed Assets	IX	11,60,894.00	11,60,894.00
<b>DEPRECIATION :</b>							
Buildings	XII	91,78,161.00					
Computer peripheral		32,805.00					
Software		35,315.00					
Furniture & Fittings		2,33,592.00					
Electrical Electronic and Equipments		15,68,661.01					
Vehicles		4,44,646.00					
Other Assets / Equipments		2,29,756.00	1,17,22,936.01				
				Excess of Expenditure over Income transferred to Balance Sheet			2,08,46,978.72
<b>GRAND TOTAL : ₹.</b>			<b>3,61,68,752.05</b>	<b>GRAND TOTAL : ₹.</b>			<b>3,61,68,752.05</b>



  
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**WOMEN DEVELOPMENT TRUST :: FOREIGN CONTRIBUTION ACCOUNT**  
**BANGALORE ROAD :: ANANTHAPURAMU**  
**BALANCE SHEET AS AT 31st March 2019 UNDER FCRA, 2010.**

LIABILITIES	ANNEXURE Nos.	GRAND TOTAL (₹.)		ASSETS	ANNEXURE Nos.	GRAND TOTAL (₹.)	
<b>Capital Fund :</b>				<b>Closing Balance :</b>			
Capital Fund		20,40,64,057.90	20,40,64,057.90	Cash	X	45,958.00	
				Bank		1,18,28,309.03	1,18,74,267.03
<b>Un-Utilized Foreign Contribution (Ref. FC-4):</b>							
Un-Utilized Foreign Contribution - General Fund		2,70,14,639.07		Area Offices Subsidiary Account Closing Balances :	XI	30,092.00	30,092.00
Un-Utilized Foreign Contribution - Project Corpus Fund	XV-A	5,21,01,993.00		<b>DEPOSITS / INVESTMENTS:</b>			
				Fixed Deposits / Investments		16,20,20,770.92	
Un-Utilized Foreign Contribution - CBR Institutions Corpus Fund		5,00,00,000.00		Other Security Deposits	XIII	8,67,945.00	
Un-Utilized Foreign Contribution - Staff Welfare Fund		4,90,66,956.24	17,81,83,588.31				
				Current Assets - Advances	XIV	33,92,035.36	16,62,80,751.28
<b>Other Liabilities:</b>							
GST - Output Tax Liability :	XV-B	1,522.00	1,522.00				
				<b>FIXED ASSETS :</b>			
				Fixed Assets:	XII	20,40,64,057.90	20,40,64,057.90
<b>GRAND TOTAL : ₹.</b>			<b>38,22,49,168.21</b>	<b>GRAND TOTAL : ₹.</b>			<b>38,22,49,168.21</b>



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