

## AUDIT REPORT

Date : 26/09/2014.

To,  
The Trustees  
Ashish Gram Rachana Trust,  
Pachod, Dist.Aurangabad.  
P.T.R. No. E-249, Aurangabad.

### : FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2014 :

We have completed the Audit of the accounts of your Trust. We enclose herewith the consolidated Balance Sheet as on 31<sup>st</sup> March 2014, consolidated Income & Expenditure Account for the year ended upon that date duly certified by us subject to the report under rule 19 of the B.P.T. Rules 1951 and to our remarks as under :

#### 1) ACCOUNTS :

Accounts for various projects, activities as required by various donor agencies have been maintained separately separate accounts as required under the provisions of the Foreign Contributions (Regulations) Act, 1976 have been maintained properly.

All the accounts relating to various projects, activities (Foreign and Indian) have been finally consolidated and presented in the consolidated form of Balance Sheet and Income and Expenditure Account as required under the provisions of the Bombay Public Trust Act, 1950 and Rules 1951.

#### 2) GRANTS :

It is explained to us by the Managing Trustee of the Trust that the donor agencies give grants for various projects as per the Budgets approved by them, these projects take a period of any years from one to three / four / five years for their completion. Hence the Grants are allocated over a period of completion. This is also as per the Accounting standards AS 9 and AS 12 prescribed by the Institute of Chartered Accountants of India.

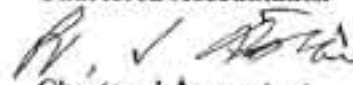
The Grants used for projects are taken as income of the year and the remaining portion of the Grant is treated as Advance grants and shown in the Balance Sheet. This portion is again transferred to Income and Expenditure A/c with the progress of the project.

The details of Grants received, transferred to Income and Expenditure A/c and treated as Advance Grants are enclosed to the Statements of Accounts.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for carry out our audit duties.

Accounts have been maintained neat and as required by law.

For and on behalf of  
M/s R.S.LOTKE & CO.  
Chartered Accountants.

  
Chartered Accountant  
Proprietor.

(Certificate to be given by Chartered Accountant)

I/We have audited the account of ASHISH GRAM RACHNA TRUST, PACHOD, DISTRICT AURANGABAD, MAHARASHTRA STATE - 431 121, IT IS A PUBLIC TRUST, REGISTRATION NO. E-249-AURANGABAD, MAHARASHTRA (FCRA NO. 083750005) for the year ending 31<sup>ST</sup> MARCH 2014 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 428,26,778.71.
- (ii) Foreign contribution of/worth \*56,16,565.00 was received by the Association during the year 2013-2014.
- (iii) The balance of unutilized foreign contribution with the association at the end year 2013-2014 was Rs. 385,10,500.87.
- (iv) Certified that the association has maintained the account of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act. 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011.
- (v) The information in this certificate and in the enclosed Balance-Sheet and Statement of Receipt and Payment is correct as checked by me/us.

Place: AURANGABAD  
Date : 21<sup>ST</sup> NOVEMBER 2014



For & On behalf of  
R.S. LOTKE & CO.  
Chartered Accountants

*[Signature]*  
Chartered Accountants  
Proprietor

Date:

Name of the Chartered Accountant with seal,  
Signature of the Chartered Accountant with seal,  
address and Registration number - 12995

M/S. R.S. LOTKE, CHARTERED ACCOUNTANTS  
17, SHAKTINAGAR, AURANGABAD  
(MAHARASHTRA)

MR. R. S. LOTKE  
CHARTERED ACCOUNTANT

\*Actual FC Receipts = Rs. 20,31,860.00  
Bank interest, etc. Rs. 35,84,705.00  
Total Rs. 56,16,565.00

ASHISH GRAM RACHNA TRUST, PACHOD  
RECEIPTS AND PAYMENTS ACCOUNT FOREIGN CONTRIBUTION CONSOLIDATED ACCOUNT FOR THE YEAR ENDING  
31ST MARCH 2014

RECEIPTS	RS. PS.		PAYMENTS		RS. PS.
<b>OPENING BALANCE</b>					
CASH.....	41,498.23				
BANK B O M PACHOD.....	6,049,781.48				
BANK B O M KHARADI PUNE.....	267,728.00				
FIXED DEPOSITS.....	36,453,778.00				
INCOME TAX RECEIVABLE.....	14,602.00	42,826,778.71			
<b>5 RESEARCH</b>			<b>5 RESEARCH</b>		
FROM OXFAM INDIA.....		384,762.00	PROJ/FOR RSHD OF UAG, MAG & SPOUSES SCALING UP & ADV. OF MODEL PHC URBAN.....	4,095,011.00 384,762.00	4,479,773.00
<b>14 EDUCATION / SCHOOLS FOR THE MENTALLY CHALLENGED</b>			<b>14 EDUCATION / SCHOOLS FOR THE MENTALLY CHALLENGED</b>		
			REPRODUCTIVE & CHILD HEALTH -RURAL.....		56.83
<b>19 NON - FORMAL EDUCATION PROJECTS /COACHING CLASSES</b>			<b>19 NON - FORMAL EDUCATION PROJECTS /COACHING CLASSES</b>		
			REPRODUCTIVE & CHILD HEALTH -RURAL.....		868.71
<b>45 AWARENESS CAMPS / SEMINAR WORKSHOP / MEETING / CONFERENCE</b>			<b>45 AWARENESS CAMPS / SEMINAR WORKSHOP / MEETING / CONFERENCE</b>		
FROM MARK WELANDER UK.....	31,850.00		STAFF TRAVEL - A G R T BANK A/C 0533.....	49,595.00	
FROM OXFAM INDIA.....	1,455,288.00	1,487,138.00	SCALING UP & ADV. OF MODEL PHC URBAN.....	1,536,742.00	1,586,337.00
<b>48 AWARENESS ABOUT ACQD. IMMUNE DEFICIENCY SYNDROME (AIDS)</b>			<b>48 AWARENESS ABOUT ACQD. IMMUNE DEFICIENCY SYNDROME (AIDS)</b>		
FROM BANK INTEREST.....		5129.50	ICDD WORKSHOP - A G R T BANK A/C 0533.....		16,823.00
<b>55.2 CONSTRUCTION/EXTENSION/MAINTENANCE OF OFFICE, ADMINISTRATIVE AND OTHER BUILDINGS</b>			<b>55.2 CONSTRUCTION/EXTENSION/MAINTENANCE OF OFFICE, ADMINISTRATIVE AND OTHER BUILDINGS</b>		
			REPRODUCTIVE & CHILD HEALTH -RURAL.....		3,693.38
<b>55.3 PAYMENT OF SALARIES /HONORARIUM</b>			<b>55.3 PAYMENT OF SALARIES /HONORARIUM</b>		
FROM BANK INTEREST.....	450,000.00		REPRODUCTIVE & CHILD HEALTH -RURAL.....	437,343.00	
FROM OXFAM INDIA.....	155,950.00	605,950.00	SCALING UP & ADV. OF MODEL PHC URBAN.....	155,950.00	594,293.00
<b>56.1 ACTIVITIES OTHER THAN THOSE MENTIONED ABOVE (FURNISH DETAILS)</b>			<b>56.1 ACTIVITIES OTHER THAN THOSE MENTIONED ABOVE (FURNISH DETAILS)</b>		
FROM BANK INTEREST.....	3,127,755.00		BMP PURE CENTRE.....	169.00	
FROM INCOME TAX-INTEREST.....	1,820.00	3,129,575.00	A G R T BANK A/C 0533.....	98,342.00	
			HEALTH CARE URBAN POOR.....	889,564.00	
			REPRODUCTIVE & CHILD HEALTH -RURAL.....	2,282,863.00	3,250,969.00
			<b>CLOSING BALANCE</b>		
			CASH.....	14,502.39	
			BANK.....BOM PACHOD.....	1,740,542.48	
			BANK.....BOM KHARADI PUNE.....	48,969.00	
			FIXED DEPOSITS.....	36,786,487.00	38,510,500.87
<b>TOTAL Rs.</b>		<b>48,443,343.71</b>	<b>TOTAL L. Rs.</b>		<b>48,443,343.71</b>

M. K. Khole  
Mananinn Trust

Ashish Gram Rachna Trust  
Pachod, Aurangabad Dist.

EXAMINED AND FOUND CORRECT  
For and on behalf of  
M/S R. S. Lotke & Co.  
Chartered Accountants

Chartered Accountant  
PROPRIETOR



DATE: 18-11-2014  
AURANGABAD

M/S R. S. LOTKE & CO.  
CHARTERED ACCOUNTANTS  
17, SHAKTINAGAR, AURANGABAD  
PHONE:0240 2337152

ASHISH GRAM RACHNA TRUST, PACHOD, DIST. AURANGABAD

FOREIGN A/C  
INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH 2014

EXPENDITURE	Rs	Rs	INCOME	Rs	Rs
<u>TO EXPENDITURE</u>			<u>BY GRANT</u>		
<u>ON OBJECTS OF THE TRUST:</u>			(AS PER DETAILS -NO.1)		
(AS PER DETAILS -NO.12)			PREV. ADVANCE GRANT TRANSFERRED FROM		
MEDICAL RELIEF.....	7,667,599.84		BALANCE SHEET	4,038,724.00	
SECULAR EDUCATION.....	2,191,321.00	9,858,920.84	RECEIVED DURING THE YEAR	2,000,000.00	6,038,724.00
<u>TO. AUDIT FEES</u>			BY. REFUND OF STAFF TRAVEL EXP.( DETAILS- NO.1A)		31,860.00
(AS PER DETAILS- NO.13)		62,922.00			
			<u>BY BANK INTEREST-(AS PER DETAILS -NO.2)</u>		
<u>TO DEPRECIATION</u>			INTEREST ON BANK S/B A/C	197,122.00	
(AS PER DETAILS -NO.7)		659,330.00	INTEREST ON BANK F/D A/C	3,385,763.00	3,582,885.00
			(AS PER DETAILS -NO.2)		
			<u>BY INCOME FROM OTHER SOURCES</u>		
			(AS PER DETAILS -NO.11)		1,820.00
			BY BEING EXCESS OF EXPENDITURE		
			OVER INCOME (DEFICIT)		925,883.84
TOTAL RS.		10,581,172.84	TOTAL RS.		10,581,172.84

EXAMINED & FOUND CORRECT  
For and on behalf of  
M/s R.S Lotke & Co.  
Chartered Accountants

15-Sep-14  
AURANGABAD

M. I. Chale  
Managing Trustee  
Ashish Gram Rachna Trust  
Pachod, Aurangabad Dist.

*R. S. Lotke & Co.*  
CHARTERED ACCOUNTANT  
PROPRIETOR





FOREIGN A/C

LIABILITIES	Rs	Rs	ASSETS	Rs	Rs
<b>TRUST FUND</b> (AS PER DETAILS -NO.4)		56,911,742.61	<b>IMMOVEABLE PROPERTIES</b> (AS PER DETAILS- NO.6)		4,804,433.00
<b>LIABILITIES</b>		NIL	<b>INVESTMENTS - FDs WITH BANK</b> (AS PER DETAILS- NO.9)		36,706,487.00
<b>ADVANCE GRANT FROM</b> FOREIGN A/C BALANCE 2012-2013 PREV YEAR ADVANCE GRANT KEPT 2013-14 (AS PER DETAILS -NO.1)		779,000.00 NIL	<b>FURNITURE &amp; &amp; FIXTURES &amp; COMPUTERS VEHICLE ETC.</b> (AS PER DETAILS- NO.5)		3,393,040.00
			<b>COPY RIGHT OF BOOKS, (COOK BOOK, LIFE SKILLS)</b> (AS PER DETAILS -NO.8)		42,000.00
			<b>CASH &amp; BANK DETAILS -</b> (AS PER DETAILS -NO.3)		1,804,013.87
			<b>RECEIVABLE I.TAX (TDS)</b> (AS PER DETAILS- NO.10)		NIL
			<b>INCOME &amp; EXPENDITURE A/C</b> INCOME & EXPENDITURE LAST. BAL: ADD DEFICIT FOR THE YEAR	10,014,884.90 925,883.84	10,940,768.74
<b>TOTAL RS.</b>		57,690,742.61	<b>TOTAL RS.</b>		57,690,742.61

15-Sep-14  
AURANGABAD

M. I. Kale  
Managing Trustee  
Ashish Gram Rachna Trust  
Pachod, Aurangabad Dist.

EXAMINED & FOUND CORRECT  
For and on behalf of  
M/s R.S Lotke & Co.  
Chartered Accountants

*R. S. Lotke & Co.*  
CHARTERED ACCOUNTANT  
PROPRIETOR



CONSOLIDATION OF FOREIGN (F.C) ACCOUNTS AND DETAILS FOR THE YEAR ENDING 31ST MARCH 2014

1. GRANTS (ORDINARY) FOREIGN	ADVANCE GRANT AS ON 31-3-14	GRANT TRANSFERED TO INCOME & EXP.(2013-14)	ADVANCE GRANT BALANCE DURING (2013-14)	TOTAL GRANT RECEIVED DURING THE YEAR	NON-RECU- RRING GRANT RECEIVED DURING THE YEAR	GRANT RECU- RRING TRANSF. IN. & EXP. A/C DURING THE YR.	RECURRING ADVANCE GRANT RECEIVED	TOTAL ADVANCE GRANT AS ON 31-03-2014
	1	2	3	4	5	6	7	8
1) PROJECT RSHD OF UNMARRIED ADOLESCENT GIRLS & SPOUSES -MACARTHUR A/C	4817724	4038724	779000					779000
2) SCALING UP & ADVOCACY MODEL PHC- URBAN - OXFAM A/C				2000000		2000000		
TOTAL FC DETAILS: Rs.	4817724	4038724	779000	2000000	0	2000000	0	779000

SUMMARY

GRANT TRNS. to Income & Exp. A/C DURING 2013-14

ADVANCE GRANT FOREIGN	0	FOREIGN A/C (PREVIOUS YEAR) C/F	4038724
ADVANCE GRANT KEPT DURING THE YEAR 2013-2014	779000		
		FOREIGN A/C (2013-14)	2000000
GRAND TOTAL: Rs. (I+F)	779000		
		GRAND TOTAL: Rs. (F)	6038724

1A) REFUND OF TRAVEL EXP. (MALASIA TRIP) (F)..... 31860

2. INTEREST RECEIVED ON SAVING BANK A/C & FIXED DEPOSITS

	F (S.B. A/C)	F (F.D A/C)
E) A.G.R.T 0833 A/C	187097	3385763
F) I. H. M. P PUNE CENTRE A/C	10025	0
GRAND TOTAL	197122	3385763



### 3. CASH & BANK BALANCES

FOREIGN A/C	CASH	BANK	TOTAL
6) SCALING UP & ADVOCACY MODEL - URBAN - OXFAM	0.0	0.0	0.0
7) A.G.R.T 0833 A/C (F)	9205.39	1740542.48	1749747.87
8) REPRODUCTIVE & CHILD HEALTH 0833 INTEREST A/C	42.00	0.0	42.00
9) I. H. M. P PUNE CENTRE A/C (F)	135.00	48969.00	49104.00
10) PROJ. FOR RSHD OF UAG AMG & SPOU: MACARTHUR A/C	0.00	0.0	0.00
11) HEALTH CARE FOR URBAN POOR 0833 INTEREST A/C	5120.00	0.0	5120.00
<b>TOTAL FOREIGN A/C</b>	<b>14502.39</b>	<b>1789511.48</b>	<b>1804013.87</b>

### 4. TRUST FUND

	AMOUNT
1. FOREIGN A/C LAST BALANCE	56911742.61
ADD: PROFIT ON SALE OF EQUIPMENT/VEHICLE	0
ADD: DONATION	0
<b>TOTAL RS</b>	<b>56911742.61</b>

### 5. DEPRECIATION STATEMENT:

	VEHICLE FOREIGN
LAST BALANCE	1887148
ADD: ADDITION DURING THE YEAR	0
<b>TOTAL RS.</b>	<b>1887148</b>
LESS: SALE	0
<b>TOTAL RS.</b>	<b>1887148</b>
LESS: DEPRECIATION (15%)	283072
<b>TOTAL (W.D.V)</b>	<b>1604076</b>

### COMPUTER XEROX OTHER EQUIPMENTS

	FOREIGN
	1375960
	0
	1375960
	0
	1375960
	206394
	1169566



**FURNITURE & DEAD STOCK**

	FOREIGN
LAST BALANCE	650057
ADD: ADITION DURING THE YEAR	0
<b>TOTAL RS.</b>	650057
LESS: SALE	0
<b>TOTAL RS.</b>	650057
LESS: DEPRECIATION (10%)	65006
<b>TOTAL (W.D.V)</b>	585051

**BOOKS & VIDEOS**

	FOREIGN
	38163
	0
	38163
	0
	38163
	3816
	<b>34347</b>

**GRAND TOTAL -DEPRECIATION**

	FOREIGN
LAST BALANCE	3951328
ADD : ADITION DURING THE YEAR	0
<b>TOTAL RS.</b>	3951328
LESS: SALE DURING THE YEAR	0
<b>TOTAL RS.</b>	3951328
LESS :DEPRECIATION	558288
<b>TOTAL (W.D.V)</b>	3393040

**6. IMMOVEBALE PROPERTIES**

		FOREIGN
<b>A. OPEN WELL - PACHOD</b>	<b>TOTAL RS.</b>	<b>81600</b>
<b>B. NEW BUILDING SHED,ETC. -PACHOD</b>		
BALANCE AS PER LAST BALANCE SHEET B/F	285077	
LESS DEPRECIATION 10%	28508	
<b>TOTAL RS.</b>		<b>256569</b>
<b>SUB TOTAL (A TO B)</b>		<b>338169</b>





C. LAND PURCHASED BY AGRT FROM A/C 0833 GAT NO.113,120 10A 15G AT ZALTA VILLAGE DIST. AURANGABAD : LAST BALANCE	2464472
D. PLOT AT PUNE TWO PLOTS MEASURING 642 Sq. mt EACH (SR.NO.32/2/2/6 & /4) KHARADI,PUNE : LAST BALANCE	1348990
SUB TOTAL (C TO D)	3813462
SUB TOTAL (A TO D)	4151631
E. OFFICE BUILDING AT PUNE ON 642 Sq. mt.PLOT BUILDING STRUCTURE DIMENSION OF 119x58 ft. (SR.NO.32/2/2/4), KHARADI,PUNE: LAST BALANCE	725336
LESS DEPRECIATION 10%	72534
SUB TOTAL (E )	652802
GRAND TOTAL (A TO E)..... Rs.	4804433

#### 7. DEPRECIATION

	FOREIGN
ON IMMOVEABLE PROPERTY	101042
ON MOVEABLE PROPERTY	558288
TOTAL RS.	659330

#### 8 . COPYRIGHT (FOREIGN A/C)

	FOREIGN
COPYRIGHT OF BOOKS(F)	31000
ADD: DURING THE YEAR	11000
TOTAL: Rs.	42000





# 11. INCOME FROM OTHER SOURCES

## FOREIGN A/C BANK A/C 0833

A) INTEREST ON I. TAX REFUNDED	1820
<b>TOTAL RS. (F)</b>	<b>1820</b>

GRAND TOTAL: Rs.

# 12. EXPENSES ON THE OBJECT OF THE TRUST

## 1. MEDICAL RELIEF

	FOREIGN
A) HEALTH CARE FOR URBAN POOR A/C -PUNE 0833 INTEREST A/C	865090.00
B) SCALING UP ADVOCACY MODEL URBAN A/C - OXFAM	2067218.00
C) REPRODUCTIVE & CHILD HEALTH 0833 INTEREST A/C	2708010.84
D) PROJ. FOR RSHD OF UAG AMG & MACARTHUR A/C	2027281.00
<b>TOTAL RS.</b>	<b>7667599.84</b>

## 2. SECULAR EDUCATION

	FOREIGN
E) I.H.M.P PUNE CENTRE A/C	169
F) PROJ. FOR RSHD OF UAG AMG & MAC A/C	2047505
G) AGRT 0833 A/C ICCO WORKSHOPS A/C	34558
H) AGRT 0833 A/C STAFF TRAVEL A/C	31860
I) AGRT 0833 A/C BANK A/C	77229
<b>TOTAL RS.</b>	<b>2191321</b>

EXPENSES ON OB JECTS	FOREIGN
1. MEDICAL RELIEF.....	7667599.84
2. SECULAR EDUCATION.....	2191321.00
<b>TOTAL RS.</b>	<b>9858920.84</b>



**13. DETAILS OF AUDIT FEES**

FOREIGN A/C	AMOUNT
1) SCALING UP & ADVOCACY MODEL - URBAN - OXFAM	11236.00
2) A.G.R.T 0833 A/C (F)	10113.00
3) REPRODUCTIVE & CHILD HEALTH 0833 INTEREST A/C	16854.00
4) PROJ. FOR RSHD OF UAG AMG & SPOUS MACARTHUR A/C	20225.00
5) HEALTH CARE FOR URBAN POOR 0833 INTEREST A/C	4494.00
<b>TOTAL FOREIGN A/C</b>	<b>62922.00</b>

**EXAMINED & FOUND CORRECT**

For and on behalf of  
M/s R.S Lotke & Co.  
Chartered Accountants



**CHARTERED ACCOUNTANT  
PROPRIETOR**

Managing Trustee  
Ashish Gram Rachna Trust  
Pachod, Aurangabad Dist.

**13. DETAILS OF AUDIT FEES**

FOREIGN A/C	AMOUNT
1) SCALING UP & ADVOCACY MODEL - URBAN - OXFAM	11236.00
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5) HEALTH CARE FOR URBAN POOR 0833 INTEREST A/C	4494.00
<b>TOTAL FOREIGN A/C</b>	<b>62922.00</b>

**EXAMINED & FOUND CORRECT**

For and on behalf of  
M/s R.S Lotke & Co.  
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**CHARTERED ACCOUNTANT  
PROPRIETOR**

Managing Trustee  
Ashish Gram Rachna Trust  
Pachod, Aurangabad Dist.