

AUDIT REPORT

Date : 02/09/2012

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

: FOR THE YEAR ENDING 31ST MARCH, 2012 :

We have completed the Audit of the accounts of your Trust. We enclose herewith the consolidated Balance Sheet as on 31st March 2012, 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.

3) TRANSFER TO RESERVE :

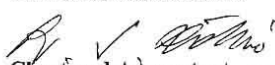
As per the decision of the Trustees in the past, a portion of interest on Fixed Deposits and Indian Income is being transferred to Trust fund Corpus Account of the Trust in order to build up its own corpus. These are being kept invested in Fixed Deposits.

We hereby suggest that all the investments of Fixed Deposits may not be kept in one bank only. They should be spread up.

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.



R.S.LOTKE & CO.
Chartered Accountants
17, Shaktinagar, Aurangabad.
Phone : 0240-2337152

ASHISH GRAM RACHANA TRUST, PACHOD, DIST. AURANGABAD.

BALANCE SHEET AS ON 31ST MARCH 2012

FUNDS AND LIABILITIES		RS.	RS.	PROPERTIES AND ASSETS		RS.	RS.
Trust Fund or Corpus :				Immovable Properties : (At cost)			
As per details			68270845.73	(As per details)			9387574.00
Other Earmarked Funds				Investment : (At cost)			
(Created under the provisions of the Trust Deed or scheme out of the Income)				F.D. with Banks - As per details			50694217.00
Depreciation Fund		Nil		Furniture and Fixtures : (At cost) :			
Sinking Fund		Nil		As per details			4980741.00
Reserve Fund		Nil		Loans - (Secured / Unsecured / Good / Doubtful)			
Any other Fund : Advance Grant - 2012-13		1500000.00	1500000.00	Loans Scholarships			Nil
Loans - (Secured / Unsecured)				Other Loans			Nil
From the Trustees			Nil	Advances -			
From others			Nil	To trustees			
Liabilities -				To employees			
For expenses				To contractors			
For advances				To Lawyers			
For rent and other deposits				To others			
For sundry credit balances				Income Outstanding :			
Income and Expenditure A/c				Rent		Nil	
Surplus for the year		1095300.89	7894.20	Interest		Nil	
Less : Balance as per last balance sheet		1087406.69		Other Income : T.D.S. : (F.Y. 2010-11)		20000.00	20000.00
1) Income Outstanding : TDS Rs. 20000/-				Cash and bank balance -			
2) Accounts were maintained on cash basis.				As per details			4632707.93
The above Balance sheet to the best of my / our belief contains a true account of the Funds and Liabilities and of the properties and Assets of the trust				Live Stock : Last Balance			32500.00
				Copy Right of Books :			31000.00
TOTAL RS.			69778739.93	TOTAL RS.			69778739.93

Dated at 2-9-12

M. K. Kale
Trustees
Ashish Gram Rachana Trust
Pachod, Aurangabad Dist.

Aurangabad
02/09/2012

As per our report of even date
For and on behalf of
R.S.LOTKE & CO.
Chartered Accountants,
Proprietor



R.S.LOTKE & CO.
Chartered Accountants
17, Shaktinagar, Aurangabad.
Phone : 0240-2337152

ASHISH GRAM RACHANA TRUST, PACHOD, DIST. AURANGABAD.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2012

Regd.No. E-249, Aurangabd

EXPENDITURE	RS.	RS.	INCOME	RS.	RS.
To Expenses in respect of Properties		Nil	By Rent Accrued / Realised		Nil
Rates, taxes, and cesses			Buildings		
Repairs and maintenance			Lands		
Salaries					
Insurance			By Interest - Accrued / Realised		
Depreciation by way of provision or adjustment			On loans	Nil	
Other expenses			On securities : F.D's.	2605790.00	
To Establishment expense :-		Nil	On Bank account	260100.00	2865890.00
To Remuneration to trustees :-		Nil			
To Remuneration to the head of the math including		Nil	By Dividends		Nil
his household expenditure if any :-					
To Legal expenses		Nil	By Donations in cash or kinds :-		Nil
To Audit fees		Nil			
To Contribution and fees		Nil	By Grants : As per details		
To Amounts written off :-		Nil	Previous Adv. Grant Tr. From B/S	4077600.00	
a) Bad debts			Receipts during the year	8631050.00	12708650.00
b) Loan scholarships					
c) Irrecoverable rents			By Income from other Sources :-		
d) Other items			As per details :-		617771.00
To Miscellaneous expenses :-		Nil	Profit on sale of Equipments		13481.00
To Depreciation :- As per details		981738.00	By Transfers from Reserves		Nil
To Amounts transferred to reserve or to specific funds		979447.00			
To Expenditure on objects of the trust : As per details					
Medical Relief	4590365.00				
Secular Education	8194907.11	13149306.11			
Other Objects	364034.00				
To Being the excess of income over expenditure		1095300.89			
carried over to balance sheet					
Total Rs.		16205792.00	Total Rs.		16205792.00

As per our report of even date
For and on behalf of
R.S.LOTKE & CO.
Chartered Accountants,

Chartered Accountant.
Proprietor



Dated at 2-9-12

M. K. Chale
Trustees

Managing Trustee
Ashish Gram Rachana Trust
Pachod, Aurangabad Dist.

Aurangabad
02/09/2012

M/S B. B. LOTHE & Co.
CHARTERED ACCOUNTANTS
17 BHAKTINAGAR, KURANGABAD
Phone 2337152

ASHISH GRAM RACHNA TRUST, PACHOD, DIST. AURANGABAD.

CONSOLIDATION OF ACCOUNTS AND DETAILS FOR THE YEAR ENDING 31ST MARCH, 2012.

	ADVANCE GRANT AS ON 31.3.2011	GRANT TRANSFERRED TO INCOME & EXPENDITURE A/C YEAR (2011-2012)	ADVANCE GRANT BALANCE DURING THE YEAR (2011-2012)	TOTAL GRANT RECEIVED DURING THE YEAR	NON-RECURRING GRANT RECEIVED DURING THE YEAR	GRANT RECUR. TRANSFERRED TO INCOME & EXP. A/C DURING THE YEAR (2011-2012)	RECURRING ADVANCE GRANT RECEIVED DURING THE YEAR	TOTAL ADVANCE GRANT AS ON 31.3.2012 (3+7)
1. GRANTS (ORDINARY) (FOREIGN)	1	2	3	4	5	6	7	8
a) BATHI-Health Initiative - NRMH - MacArthur grant	17,90,000.00	17,90,000.00	-	40,40,109.00	-	33,40,109.00	15,00,000.00	15,00,000.00
b) Integration of HIV with RCH-WHSP grant	-	-	-	8,64,869.00	-	8,64,869.00	-	-
c) Right based people- cent adv. urban OXFAM grant	6,89,000.00	6,89,000.00	-	-	-	-	-	-
d) Research JHU, USA grant	2,50,000.00	2,50,000.00	-	-	-	-	-	-
e) Intervention Research Scaling up NGO Training MacArthur grant	6,64,600.00	6,64,600.00	-	-	-	-	-	-
f) Corpus Donation from WHSP A/c. No. 0633 A/c	-	-	-	1,83,37,500.00	1,83,37,500.00	-	-	-
g) Scaling up & Adv. Model - Urban, OXFAM	-	-	-	10,00,000.00	-	10,00,000.00	-	-
h) Maternal and Newborn Health Training -FATH Sure Start grant	-	-	-	15,19,741.00	-	15,19,741.00	-	-
i) Training on Applied Research Christian Aid grant	6,84,000.00	6,84,000.00	-	-	-	-	-	-
TOTAL FC DETAILS	RS. 48,77,600.00	48,77,600.00	-	2,65,62,219.00	1,83,37,500.00	67,24,719.00	15,00,000.00	15,00,000.00



1. GRANTS (ORDINARY) (INDIAN)	ADVANCE GRANT AS ON 31.3.2011	GRANT TRANSFERRED TO INCOME & EXPENDITURE A/C YEAR (2011-2012)	ADVANCE GRANT BALANCE DURING THE YEAR (2011-2012)	TOTAL GRANT RECEIVED DURING THE YEAR	NON- RECURRING GRANT RECEIVED DURING THE YEAR	GRANT RECUR. TRANSFERRED TO INCOME & EXPENDITURE A/C DURING THE YEAR (2011-2012)	RECURRING ADVANCE GRANT RECEIVED DURING THE YEAR	TOTAL ADVANCE GRANT AS ON 31.3.2012 (3 + 7)
	1	2	3	4	5	6	7	8
j. Young Married Women's program (SDTT & PFI)	-	-	-	7,00,000.00	-	7,00,000.00	-	-
k. Community based monitoring NRHM-Government of Maharashtra	-	-	-	4,61,331.00	-	4,61,331.00	-	-
l. Yeshoda- Research Project Bhavishya Alliance	-	-	-	7,25,000.00	-	7,25,000.00	-	-
TOTAL (INDIAN) RS.	-	-	-	19,86,331.00	-	19,86,331.00	-	-
TOTAL FC+INDIAN RS.	40,77,600.00	40,77,600.00	-	2,64,68,550.00	1,83,37,500.00	86,31,000.00	15,88,000.00	15,88,000.00

SUMMARY
Advance Grants

Foreign:

Advance grant kept during
the year 2011-2012..... 15,00,000.00

Indian

RS. 15,00,000.00

Grant -(Trf. to I & E A/c) during 2011-2012

Foreign A/c (previous year) C/F - 40,77,600.00

Indian A/c (previous year) C/F -

Foreign A/c (2011-2012) - 67,24,719.00

Indian A/c (2011-2012) - 19,86,331.00

Total (I + F) 1,27,00,650.00

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

	I S.B.A/c	F F.D. A/c	F S.B. A/c	F F.D. A/c	TOTAL
A) I.H.M.P. General A/c	33,029.00	4,76,840.00	-	-	5,09,869.00
B) I.H.M.P. General Pune Centre A/c.....	12,000.00	2,00,501.00	-	-	2,12,501.00
C) A.G.R.T. General A/c	7,465.00	2,08,625.00	-	-	2,16,090.00
D) Young Married Women Project SDTT A/c.....	3,224.00	-	-	-	3,224.00
E) Community Based Monitoring NRHM - GoM.....	11,806.00	-	-	-	11,806.00
F) Farm A/c.....	534.00	-	-	-	534.00
G) A. G. R. T. 0833 A/c	-	-	1,74,839.00	16,39,824.00	18,14,663.00
H) I.H.M.P. Pune Centre A/c (F).....	-	-	17,283.00	-	17,283.00
Grand Total:	68,050.00	9,65,966.00	1,92,842.00	16,39,824.00	28,65,899.00



3. CASH AND BANK BALANCES			4. TRUST FUND		
Name of project (Indian A/c)					
	Cash	Bank	Total		
1. AGRT General A/c.....	1,455.00	4,73,947.50	4,75,402.50	1. FOREIGN A/c Last Balance.....	3,69,79,174.13
2. IHMP Pune Centre General A/c...	1,595.00	3,77,156.00	3,78,753.00	Add: Profit on sale of equipments.	13,481.00
3. IHMP General A/c.....	6,513.00	10,90,787.00	10,97,300.00	Add: Donation from WHSP, U. K....	1,83,37,500.00
4. Farm A/c	5,647.00	-	5,647.00	Total Rs.	5,53,30,155.13
5. Young Married Women's P. (PFI) ..	-	-	-	2. INDIAN A/c Last Balance.....	1,19,74,724.60
6. Community Based Monitoring	-	-	-	Add: Interest on FDs	9,65,966.00
-NRHM -GoM.....	-	-	-	Total Rs.	1,29,40,690.60
7. Yeshoda -Research Project.....	-	-	-	Grand Total (I+F) Rs.	6,82,70,845.73
Total Indian A/c Rs.	15,418.00	19,41,892.50	19,57,310.50	TRUST FUND	
Foreign A/c				Added during the year	
8. Scaling up & Adv. Model -	-	-	-	Foreign	13,481.00
Urban - OXFAM.....	-	-	-	Indian	9,65,966.00
9. Maternal and new born health	-	-	-	Total (I+F) Rs.	9,79,447.00
training- PATH Sure Start	-	-	-	Corpus Donation (F)	Rs. 1,83,37,500.00
10. AGRT A/c No. 0833 A/c	1,064.35	25,32,737.00	25,33,801.35		
11. Right Based People-cent	-	-	-		
- Urban A/c OXFAM.....	-	-	-		
12. Reproduct of child health	-	-	-		
0833 interest A/c.....	-	-	-		
13. I.H.M.P. Pune Centre A/c	374.00	1,40,851.00	1,41,225.00		
14. Intervention Research-Rural-Mac.	-	-	-		
15. BATHI Health Initiative -	379.00	-	379.00		
NRHM - MacArthur.....	-	-	-		
16. Training on Applied Research -	-	-	-		
Christian Aid.....	-	-	-		
17. Integration of HIV with RCH -WHSP	-	-	-		
18. Health care for Urban Poor -	-	-	-		
- 0833 interest A/c	-	-	-		
Total Foreign A/c: Rs.	1,817.35	26,73,588.00	26,75,405.35		
Grand Total (I+F): Rs.	17,227.35	46,15,480.50	46,32,707.85		



5. Depreciation Statements:

	VEHICLE			COMPUTER, XEROX & OTHER EQUIPMENTS			FURNITURE & DEAD STOCK		
	I	F	I + F	I	F	I + F	I	F	I + F
Last Balance:....	-	19,63,506.00	19,63,506.00	91,259.00	17,81,211.00	16,72,470.00	8,308.00	7,76,150.00	7,84,458.00
Add: Additions during the year:....	-	10,20,000.00	10,20,000.00	-	1,59,750.00	1,59,750.00	-	-	-
Totals:-	-	29,83,506.00	29,83,506.00	91,259.00	19,40,961.00	20,32,220.00	8,308.00	7,76,150.00	7,84,458.00
Less Sale	(-)	-	(-)	-	36,519.00	36,519.00	-	-	-
Totals:-	-	29,83,506.00	29,83,506.00	91,259.00	19,40,442.00	19,75,701.00	8,308.00	7,76,150.00	7,84,458.00
Less:Depr.@15% (-)	-	4,47,526.00	4,47,526.00	13,689.00	2,85,666.00	2,99,355.00	(18%) 831.00	77,615.00	78,446.00
Totals:- (W.D.V)	-	25,35,980.00	25,35,980.00	77,570.00	16,18,776.00	16,96,346.00	7,477.00	6,98,535.00	7,06,012.00
	BOOKS & VIDEO			GRAND TOTAL					
	I	F	I + F	I	F	I + F			
Last Balance:....	-	47,115.00	47,115.00	99,567.00	45,67,982.00	46,67,549.00			
Add: Additions during the year	-	-	-	-	11,79,750.00	11,79,750.00			
-WHSP A/c:.....	-	-	-	-	-	-			
Totals:-	-	47,115.00	47,115.00	99,567.00	57,47,732.00	58,47,299.00			
Less Sale	-	-	-	-	36,519.00	36,519.00			
Totals:-	-	47,115.00	47,115.00	99,567.00	57,11,213.00	58,10,780.00			
Less:Depr.@10% (-)	-	4,712.00	4,712.00	14,520.00	8,15,519.00	8,30,039.00			
Totals:- (W.D.V)	-	42,403.00	42,403.00	85,047.00	48,95,694.00	49,80,741.00			
Live Stocks: (Indian A/c)				Copyright of Books (F)	25,000.00				
Farm A/c				Add: Addition during					
Last Balance	Rs. 32,500.00			the year:.....	6,000.00				
					Rs. 31,000.00				



6. IMMOVEABLE PROPERTIES.

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	Indian	Foreign	Total I + F
A. Land at Pachod (Leased)			
Gat Nos 51 & 73 BA. 95. Last Balance.....	NIL		
Old buildings, sheds on the part of the said land:			
Balance as per last Balance sheet B/F	28,500.00	-	28,500.00
Less: Depreciation @ 10%	2,850.00	-	2,850.00
Total:	25,650.00	-	25,650.00
B. Farm Fencing (At cost)-Pachod			
Last Balance.....	410.00	-	410.00
Total:	410.00	-	410.00
C. Cow Shed (At cost)-Pachod			
Last Balance.....	1,125.00	-	1,125.00
Total:	1,125.00	-	1,125.00
D. New building Sheds, etc.- Pachod			
Balance as per last balancesheet.....	-	3,51,947.00	3,51,947.00
Less: Depreciation at 10%	-	35,195.00	35,195.00
Total:	-	3,16,752.00	3,16,752.00
Sub total (A to D):	27,185.00	3,16,752.00	3,43,937.00
E. Land purchase by AQRT From A/c 0833			
Gat No.113,120 10A 156 at Zalta village,			
Dist. Aurangabad: Last Balance	19,35,470.00	24,64,472.00	43,99,942.00
F. Land purchase at Kharadi Tq. Haveli, Dist. Pune			
17000 sq.ft. 1579.34 sq. mts. SN. 41/2A/1			
Last Balance.....	22,71,820.00	-	22,71,820.00
G. Construction of Training Centre, Pachod			
Last Balance	2,41,062.00		
Less: Depreciation @ 10%.....	24,106.00	-	2,16,956.00
	44,24,246.00	24,64,472.00	68,88,718.00
H. Plot at Pune, two plots measuring 642 Sq.mt each			
(Sr. No. 32/2/2/6 & /4) Kharadi, Pune - Last Balance	-	13,48,990.00	13,48,990.00
	44,24,246.00	38,13,462.00	82,37,708.00
Sub Total (A to H)	44,51,431.00	41,30,214.00	85,81,645.00
I. Office building at Pune on 642 Sq.mt. plot,			
Building structure dimension of 119 X 58 ft.			
Sr. No. 32/2/2/4, Kharadi, Pune- Last Balance..	-	8,95,477.00	8,95,477.00
Less: Depreciation @ 10%.....	-	89,548.00	89,548.00
Sub Total: (I)	-	8,05,929.00	8,05,929.00
Grand Total: (A to I)	44,51,431.00	49,36,143.00	93,87,574.00



7. DEPRECIATION:

	Indian	Foreign	I + F
On Immoveable Property.....	26,956.00	1,24,743.00	1,51,699.00
On Movable Property.....	14,520.00	6,15,519.00	6,30,039.00
Total:	41,476.00	7,40,262.00	7,81,738.00

B. INVESTMENTS: (AT COST)

Bank A/c 0033
Fixed deposit with the Bank of Maharashtra, Pachod:
Certificate No.:

	Amount
141564.....	2,28,000.00
141566.....	3,06,403.00
141567.....	12,29,991.00
141569.....	2,87,769.00
141570.....	5,38,038.00
141571.....	21,38,639.00
141572.....	48,873.00
141574.....	2,37,813.00
141594.....	1,00,000.00
141596.....	2,00,000.00
141597.....	9,95,930.00
141598.....	49,29,015.00
141599.....	72,43,465.00
141600.....	6,94,720.00
141601.....	20,00,000.00
141602.....	20,00,000.00
141603.....	20,00,000.00
141604.....	20,00,000.00
141605.....	20,00,000.00
141606.....	20,00,000.00
141607.....	20,00,000.00
141608.....	20,00,000.00
141609.....	23,37,500.00
Total Rs.:	3,75,18,956.00
NSC.....	1,000.00
NSC.....	1,000.00
Grand Total Rs.	3,75,18,956.00

A/c No. 02 IHMP General A/c
Certificate No.:

	Amount
141557.....	10,70,081.00
141558.....	30,14,624.00
141559.....	2,77,284.00
141562.....	16,76,351.00
Total Rs.	60,38,460.00

A/c No. 03 AGRT General A/c
Certificate No.:

	Amount
141548.....	10,70,081.00
141549.....	5,35,041.00
141550.....	1,14,400.00
141551.....	6,64,660.00
141552.....	14,72,033.00
141553.....	1,72,943.00
141556.....	1,71,599.00
141595.....	1,00,000.00
Total Rs.	43,00,757.00

A/c No. 04 IHMP Pune Centre General A/c
Certificate No.:

	Amount
141560.....	5,13,689.00
141561.....	23,22,355.00
Total Rs.	28,36,044.00

Grand Total: (F+I) 5,06,94,217.00

9. INCOME FROM OTHER SOURCES:

	INDIAN
a) Sale of milk from Farm A/c.....	75,070.00
b) Sale of Farm products - Farm A/c.....	1,92,708.00
c) AGRT General A/c Corpus: Other Receipts..	51,100.00
d) Conveyance Refunds.....	84,505.00
e) IHMP Pune Centre other receipts (Jeevan Kaushalya, etc.).....	43,990.00
f) Staff travel refunded.....	10,596.00
g) Course fees IHMP Training.....	44,000.00
h) Refund of Salary, cost of books, etc.....	56,712.00



: 8 :

<u>3. Other Objects:</u>	
A) Farm & cattle expenditure Farm A/c.....	3,43,725.00
I) AGRT General A/c.....	20,309.00
Total:	3,64,034.00

<u>Expense on Objects</u>	<u>INDIAN</u>	<u>FOREIGN</u>	<u>TOTAL</u>
1. Medical Relief.....	-	45,90,365.00	45,90,365.00
2. Secular Education.....	18,64,134.00	63,30,773.11	81,94,907.11
3. Other Objects.....	3,64,034.00	-	3,64,034.00
Total: Rs.	22,28,168.00	1,09,21,138.11	1,31,49,306.11

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

7TH AUGUST 2012
AURANGABAD

M. I. Sale
Manager, Trust
Ashish Ganga Education Trust
Fardeshi, Aurangabad Dist.

[Signature]
CHARTERED ACCOUNTANT

