

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 31ST MARCH, 2014 :

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

ASHISH GRAM RACHANA TRUST, PACHOD, DIST.AURANGABAD.

BALANCE SHEET AS ON 31ST MARCH 2014

FUNDS AND LIABILITIES	RS.	RS.	PROPERTIES AND ASSETS	RS.	RS.
Trust Fund or Corpus : Balance as per last balance sheet		69852433.21	Immovable Properties : (At cost) As per details No.6		9209769.00
Other Earmarked Funds (Created under the provisions of the Trust Deed or scheme out of the income) Depreciation Fund Sinking Fund Reserve Fund Any other Fund :		Nil	Investment : (At cost) : As per details No.9 F.D.'s with Bank		50152548.00
			Furniture and Fixtures : (At cost) : As per details No.5		3455142.00
			Copy rights of Books : As per details No.8		42000.00
Loans - (Secured / Unsecured) From the Trustees From others		Nil	Loans - (Secured / Unsecured / Good / Doubtful) Loans Scholarships Other Loans		Nil
Liabilities - For expenses For advances - Grant For rent and other deposits For sundry credit balances	Nil 779000.00 Nil Nil		Advances - To trustees To employees To contractors To Lawyers To others		Nil
		779000.00	Income Outstanding : Rent Interest Other Income : T.D.S.etc. As per details No.10	Nil Nil 11525.00	11525.00
1) Income Outstanding : 2) Accounts were maintained on cash basis. 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			Cash and bank balance - As per details No.3		5239632.45
			Income and Expenditure A/c Balance as per last balance sheet Add : Deficit for the year	1481066.92 1039749.84	2520816.76
	TOTAL RS.	70631433.21		TOTAL RS.	70631433.21

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

Chartered Accountant.
Proprietor



Dated at

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

Aurangabad
25.9.2014

ASHISH GRAM RACHANA TRUST, PACHOD, DIST. AURANGABAD.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2014

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 maintainance			Lands		
Salaries					
Insurance			By Interest - Accrued / Realised		
Depreciation by way of provision or adjustment			On loans	Nil	
Other expenses			On securities : F.D's. (As per details No.2)	4593712.00	
To Establishment expense :		Nil	On Bank account	369915.00	4963627.00
To Remuneration to trustees -		Nil			
To Remuneration to the head of the math including his household expenditure if any -		Nil	By Dividends		Nil
To Legal expenses		Nil	By Donations in cash or kinds :		Nil
To Audit fees : As per details No.7 13		73036.00	By Grants :		
To Contribution and fees		Nil	Previous Adv. Grant Trd.form B/s	4038724.00	
To Amounts written off -		Nil	Add : Received during the year	2000000.00	6038724.00
a) Bad debts					
b) Loan scholarships			By Income from other Sources :		
c) Irrecoverable rents			Travel Refund 0833 A/c (As per details 19)	31860.00	
d) Other items			As per details No.11	286501.00	318361.00
To Miscellaneous expenses :		Nil	By Transfers from Reserves		Nil
To Depreciation : As per details No.7		691727.00	By Being the excess of expenditure over income carried over to balance sheet		1039749.84
To Amounts transferred to reserve or to specific funds		Nil			
To Expenditure on objects of the trust :					
As per details No.12					
Medical Relief	8982264.84				
Secular Education	2529094.00				
Other Objects	84340.00	11595698.84			
Total Rs.		12360461.84	Total Rs.		12360461.84

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

[Signature]
Chartered Accountant.
Proprietor



Dated at

M. K. Shale
Managing Trustee
Ashish Gram Rachna Trust
Pachod, Aurangabad Dist.

Aurangabad
25.9.2014

CONSOLIDATION OF 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.	RECURING ADVANCE GRANT RECEIVED	TOTAL ADVANCE GRANT AS ON 31-03-2014
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
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	INDIAN A/C (PREVIOUS YEAR) C/F	0
INDIAN	0		
		FOREIGN A/C (2013-14)	2000000
GRAND TOTAL: Rs. (I+F)	779000	INDIAN A/C (201-14)	0
		GRAND TOTAL: Rs. (I+F)	6038724

REFUND OF TRAVEL EXP. (MALASIA TRIP) (F).....

31860

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

	I (S.B A/C)	I (F.D A/C)	F (S.B. A/C)	F (F.D A/C)	TOTAL
A) I.H.M.P GENERAL A/C	47915	0	0	0	47915
B) I.H.M.P GENERAL PUNE CENTRE A/C	16977	0	0	0	16977
C) A.G.R.T GENERAL A/C	107860	1207949	0	0	1315809
D) AROGYA MITRA YCMOU A/C	41	0	0	0	41
E) A.G.R.T 0833 A/C	0	0	187097	3385763	3572860
F) I. H. M. P PUNE CENTRE A/C	0	0	10025	0	10025
GRAND TOTAL	172793	1207949	197122	3385763	4963627



3. CASH & BANK BALANCES

INDIAN A/C	CASH	BANK	TOTAL
1) A.G.R.T GENERAL A/C	1800.00	1930972.50	1932772.50
2) I. H. M. P PUNE CENTRE GEN. A/C	18143.00	452762	470905.00
3) I.H.M.P GENERAL A/C	3187.00	1027499.08	1030686.08
4) YCMOU AROGYA MITRA A/C	0.00	1255.00	1255.00
5) HEALTH CARE DELIVERY & CAPACITY BUILDING A/C	0.00	0.0	0.00
TOTAL INDIAN A/C	23130.00	3412488.58	3435618.58

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 & SPOUS 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
TOTAL FOREIGN A/C	14502.39	1789511.48	1804013.87

GRAND TOTAL: Rs. (I+F)	37632.39	5202000.06	5239632.45
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4. TRUST FUND

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

2. INDIAN A/C LAST BALANCE	12940690.60
ADD: INTEREST ON FDs	0
TOTAL RS.	12940690.60

GRAND TOTAL (I+F)

69852433.21

TRUST FUND ADDED DURING THE YEAR

FOREIGN	0
INDIAN	0
GRAND TOTAL (I+F)..... Rs.	0

CORPUS DONATION (F)..... Rs.

0

5. DEPRECIATION STATEMENT:

VEHICLE

	INDIAN	FOREIGN	I+F
LAST BALANCE	0	1887148	1887148
ADD: ADITION DURING THE YEAR	0	0	0
TOTAL RS.	0	1887148	1887148
LESS :SALE	0	0	0
TOTAL RS.	0	1887148	1887148
LESS: DEPRECIATION (15%)	0	283072	283072
TOTAL (W.D.V)	0	1604076	1604076

COMPUTER XEROX OTHER EQUIPMENTS

INDIAN	FOREIGN	I+F
65935	1375960	1441895
0	0	0
65935	1375960	1441895
0	0	0
65935	1375960	1441895
9890	206394	216284
56045	1169566	1225611



FURNITURE & DEAD STOCK

	INDIAN	FOREIGN	I+F
LAST BALANCE	6730	650057	656787
ADD: ADITION DURING THE YEAR	0	0	0
TOTAL RS.	6730	650057	656787
LESS: SALE	0	0	0
TOTAL RS.	6730	650057	656787
LESS: DEPRECIATION (10%)	673	65006	65679
TOTAL (W.D.V)	6057	585051	591108

BOOKS & VIDEOS

INDIAN	FOREIGN	I+F
0	38163	38163
0	0	0
0	38163	38163
0	0	0
0	38163	38163
0	3816	3816
0	34347	34347

GRAND TOTAL -DEPRECIATION

	INDIAN	FOREIGN	I+F
LAST BALANCE	72665	3951328	4023993
ADD : ADITION DURING THE YEAR	0	0	0
TOTAL RS.	72665	3951328	4023993
LESS: SALE DURING THE YEAR	0	0	0
TOTAL RS.	72665	3951328	4023993
LESS :DEPRECIATION	10563	558288	568851
TOTAL (W.D.V)	62102	3393040	3455142



6. IMMOVEABLE PROPERTIES

	INDIAN	FOREIGN	TOTAL (I+F)
A. LAND AT PACHOD (LEASED)			
GAT NO.51 &73 8A 9G LAST BALANCE			
OLD BUILDING SHEDS ON THE PARTY OF THE SAID			
LAND : BALANCE AS PER LAST BALANCE SHEET B/F	23085	0	23085
LESS DEPRECIATION 10%	2308	0	2308
TOTAL RS.	20777	0	20777
B. FARM FENCING (AT COST) PACHOD			
LAST BALANCE	410	0	410
TOTAL RS.	410	0	410
C. NEW COW SHED (AT COST) -PACHOD			
LAST BALANCE	1125	0	1125
TOTAL RS.	1125	0	1125
D. OPEN WELL - PACHOD			
TOTAL RS.	0	81600	81600
E. NEW BUILDING SHED,ETC. -PACHOD			
BALANCE AS PER LAST BALANCE SHEET B/F	0	285077	285077
LESS DEPRECIATION 10%	0	28,508	28508
TOTAL RS.	0	256569	256569
SUB TOTAL (A TO E)	22312	338169	360481



F. LAND PURCHASED BY AGRT FROM A/C 0833 GAT NO.113,120 10A 15G AT ZALTA VILLAGE DIST. AURANGABAD : LAST BALANCE	1935470	2464472	4399942
G. LAND PURCHASED AT KHARADI TQ.HAVELI DIST.PUNE 17000 st.ft, 1570.34 sq. mts SN.41/2A/1 LAST BALANCE:	2271820	0	2271820
H. CONSTRUCTION OF TRAINING CENTRE -PACHOD L/B LESS DEPRECIATION 10%	195260 19526		
TOTAL	175734	0	175734
I. PLOT AT PUNE TWO PLOTS MEASURING 642 Sq. mt EACH (SR.NO.32/2/2/6 & /4) KHARADI,PUNE : LAST BALANCE	0	1348990	1348990
SUB TOTAL (F TO I)	4383024	3813462	8196486
SUB TOTAL (A TO I)	4405336	4151631	8556967
J. 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	0	725336	725336
LESS DEPRECIATION 10%	0	72534	72534
SUB TOTAL (J)	0	652802	652802
GRAND TOTAL (A TO J)..... Rs.	4405336	4804433	9209769

7. DEPRECIATION

	INDIAN	FOREIGN	TOTAL (I+F)
ON IMMOVEABLE PROPERTY	21834	101042	122876
ON MOVEABLE PROPERTY	10563	558288	568851
TOTAL RS.	32397	659330	691727



8. COPYRIGHT (FOREIGN A/C)

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

9. INVESTMENTS: (AT COST)**BANK ACCOUNT 0833 (F.C.A/C)**

FIX DEPOSIT WITH BANK OF MAHARASHTRA

CERTIFICATE No.	AMOUNT
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451939.....	2,578,607
451940.....	286,737
451941.....	58,926
451597.....	995,930
451598.....	4,929,015
451599.....	7,243,465
451600.....	694,720
451601.....	2,000,000
451602.....	2,000,000
451603.....	2,000,000
451604.....	2,000,000
451605.....	2,000,000
451606.....	2,000,000
451607.....	2,000,000
451608.....	2,000,000
451609.....	2,337,500
451763.....	1,581,587
TOTAL: (F)	36,706,487

A/C NO.03 AGRT GENERAL- S/B 0888 A/C

CERTIFICATE No.	AMOUNT
451928.....	114,688
451929.....	639,391
451930.....	1,278,781
451933.....	801,395
451934.....	208,522
451935.....	206,902
451936.....	3,634,802
451937.....	334,231
451938.....	2,800,117
451942.....	619,367
451943.....	137,935
451956.....	109,930
451951.....	2,000,000
451952.....	200,000
451953.....	100,000
451954.....	100,000
451954.....	160,000
TOTAL: (I)	13,446,061

TOTAL: I+F**50,152,548**

10. INCOME TAX RECEIVABLE

IPPF DELHI (2011-12) LAST/BAL.	14000	(F)
ADD: (2012-13) (TDS) AMC , ACF	11525	(I)
TOTAL:	25525	
LESS: I.TAX REFUNDED	14000	(F)
GRAND TOTAL (I)	11525	(I)

11. INCOME FROM OTHER SOURCES:**A : INDIAN A/C****AMOUNT**

A) SALE OF FARM PRODUCTS - AGRT GENERAL A/C	78780
B) AGRT GENERAL A/C MISC. & OTHER RECEIPTS etc	63476
C) AGRT GENERAL A/C OXFAM REFUND- TRAVEL ETC.	39330
D) SALE OF SCRAP -AGRT GENERAL A/C	84728
E) IHMP PUNE CENTRE A/C OTHER RECEIPTS (JEEVAN KAUSHALYA ETC).....	18367
TOTAL RS.(I)	284681

11. INCOME FROM OTHER SOURCES**B: FOREIGN A/C BANK A/C 0833**

A) INTEREST ON I.TAX REFUNDED	1820
TOTAL RS.(F)	1820

GRAND TOTAL: Rs. (I + F)**286501****12. EXPENSES ON THE OBJECT OF THE TRUST****1. MEDICAL RELIEF****INDIAN****FOREIGN**

A) HEALTH CARE DELIVERY & CAPACITY BUILDING 0888 INTEREST A/C	1314665	
B) HEALTH CARE FOR URBAN POOR A/C -PUNE 0833 INTEREST A/C		865090.00
C) SCALING UP ADVOCACY MODEL URBAN A/C - OXFAM		2067218.00
D) REPRODUCTIVE & CHILD HEALTH 0833 INTEREST A/C		2708010.84
E) PROJ. FOR RSHD OF UAG AMG & MACARTHUR A/C		2027281.00
TOTAL RS. (I+F)	1314665	7667599.84



2. SECULAR EDUCATION

	INDIAN	FOREIGN
A) I.H.M.P GENERAL A/C	274091	
B) I.H.M.P PUNE CENTRE GENERAL A/C	0	
C) AGRT GENERAL A/C	62252	
D) YCMOU AROGYA MITRA A/C	1430	
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
TOTAL RS.	337773	2191321

3. OTHER OBJECTS

			INDIAN
A) FARM EXPENDITURE AGRT GENERAL A/C			
A	HONORARIUM/WAGES PAYMENT ETC.	34891	
B	SEEDS ETC.....	3775	
C	MANURES, FERTILIZERS ETC	3029	
D	PESTICIDES ETC.	5940	
E	OTHER SUPPLIES ETC.	4905	
F	WAKHARNI-KHURPANI ETC.	31800	84340

EXPENSES ON OB JECTS	INDIAN	FOREIGN	TOTAL
1. MEDICAL RELIEF.....	1314665.00	7667599.84	8982264.84
2. SECULAR EDUCATION.....	337773.00	2191321.00	2529094.00
3. OTHER OBJECTS.....	84340.00		
TOTAL RS. (I+F)	1736778.00	9858920.84	11595698.84

13. DETAILS OF AUDIT FEES

INDIAN A/C	AMOUNT
1) A.G.R.T GENERAL A/C	7304.00
2) I. H. M. P PUNE CENTRE GEN. A/C	1124.00
3) I.H.M.P GENERAL A/C	1124.00
4) YCMOU AROGYA MITRA A/C	562.00
TOTAL INDIAN A/C	10114.00



FOREIGN A/C	AMOUNT
5) SCALING UP & ADVOCACY MODEL - URBAN - OXFAM	11236.00
6) A.G.R.T 0833 A/C (F)	10113.00
7) REPRODUCTIVE & CHILD HEALTH 0833 INTEREST A/C	16854.00
8) PROJ. FOR RSHD OF UAG AMG & SPOUS MACARTHUR A/C	20225.00
9) HEALTH CARE FOR URBAN POOR 0833 INTEREST A/C	4494.00
TOTAL FOREIGN A/C	62922.00
GRAND TOTAL: Rs. (I+F)	73036.00

EXAMINED & FOUND CORRECT

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



CHARTERED ACCOUNTANT
PROPRIETOR



M. K. Shale

Managing Trustee

Ashish Gram Rachna Trust
Pachod, Aurangabad Dist.