

**Ratna Ravikumar. B,** B.Com., LLB., F.C.A.  
CHARTERED ACCOUNTANT

14, Sevakshetra Building,  
1<sup>st</sup> Main Road, Gandhinagar,  
Bangalore 560 009.  
Phone: (080) 2261938, 2267579  
Fax: (080) 2266148

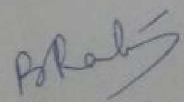
617, 'RAVIKRUPA'  
2<sup>nd</sup> Block, Rajajinagar,  
Bangalore 560 010.  
Phone: (080) 3324329.

5th April, 2018

**AUDITOR'S REPORT**

We have audited the Balance Sheet for the year ending 31<sup>st</sup> March 2018 of the "Agricultural Development And Training Society" and its constituents and also the annexed Income and Expenditure Account for the period ended on that date incorporating all the Assets and Liabilities and report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. The Balance Sheet and Income and Expenditure Account dealt with by the report are in agreement with the books of account.
3. In our opinion and to the best of our information and according to the explanations given to us the statements with the schedules attached and the annexes thereto gives a true and fair view:
  - i) in case of Balance Sheet of the state of affairs as on 31<sup>st</sup> March 2018, and
  - ii) in the case of the Income and Expenditure account of the surplus for the year ended on that date.

  
**Ratna Ravikumar. B,**  
Chartered Accountant.

M.No - 023785



**AGRICULTURAL DEVELOPMENT & TRAINING SOCIETY, BAGEPALLI 561 207**  
**CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2018**

<i>PRE-YEAR</i>	<b>LIABILITIES</b>	<b>AMOUNT</b>	<i>PRE-YEAR</i>	<b>ASSETS</b>	<b>DETAILS</b>	<b>AMOUNT</b>
<i>2,71,370.00</i>	<b>CAPITAL FUND</b>	2,71,370.00		<b>FIXED ASSETS:</b>		
<i>3,67,05,701.75</i>	<b>GENERAL FUND</b>	10,18,75,535.35	<i>2,65,669.65</i>	Computers	1,06,267.85	
	<b>LOANS &amp; ADVANCES:</b>		<i>87,74,256.93</i>	Land & Buildings	78,96,831.25	
<i>45,000.00</i>	Audit Fees Payable	45,000.00	<i>13,82,655.52</i>	Vehicles	13,32,838.74	
			<i>3,32,808.23</i>	Furniture & Fittings	2,99,527.41	
<i>14,800.00</i>	TDS Payable	5,000.00	<i>13,39,618.02</i>	Equipment	11,03,323.60	
<i>20,000.00</i>	Rent Advance	5,30,000.00	<i>3,392.67</i>	Bagepalli Campus	3,053.40	
<i>4,73,700.00</i>	Salary Payable	15,000.00	<i>41,92,885.00</i>	Land & Registration	41,92,885.00	
			<i>82,126.92</i>	Training Centre	73,914.29	1,50,08,641.54
				<b>CURRENT ASSETS:</b>		
				Investment in Section 25		
			<i>1,00,000.00</i>	Company	1,00,000.00	
			-	Fixed Deposits	77,50,000.00	
			-	Cash on hand	-	
			<i>1,47,76,422.81</i>	Cash at Bank	7,08,72,506.09	7,87,22,506.09
				<b>LOANS &amp; ADVANCES</b>		
			<i>38,98,415.00</i>	Accounts Receivable	59,31,565.00	
			<i>59,285.00</i>	TDS	7,56,156.72	
			<i>23,23,036.00</i>	Loans to Women	23,23,036.00	90,10,757.72
<i>3,75,30,571.75</i>	<b>Total</b>	<b>10,27,41,905.35</b>	<i>3,75,30,571.75</i>			<b>10,27,41,905.35</b>

for Agricultural Development & Training Society,

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Subject to my report of even date.

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Treasurer

President

Ratna Ravikumar. B,  
Chartered Accountant

5th April, 2018

**Agricultural Development & Training Society, Bagepalli 561 207**  
**Schedule for Liabilities - for the Balance Sheet as at 31 March 2018**

Particulars	A-Local Contribution SOB 2	A-EDF SOB 4	A-IndiGo SOB 38	A-FCRA SOB 8	A-Bfdw SOB 9	A-KOHA SOB 10
Capital Fund				2,71,370.00		
General Fund	65,89,862.85	15,97,982.74	6,11,88,455.28	51,70,018.43	4,37,697.00	26,94,900.11
Audit Fees Payable					45,000.00	
TDS					5,000.00	
Rent Advance	5,30,000.00					
Salary Payable					15,000.00	
Accounts Receivable			61,18,845.00	2,21,550.00		
<b>Total</b>	<b>71,19,862.85</b>	<b>15,97,982.74</b>	<b>6,73,07,300.28</b>	<b>56,62,938.43</b>	<b>5,02,697.00</b>	<b>26,94,900.11</b>
<b>Previous Year</b>						
Capital Fund				2,71,370.00		
General Fund		20,85,635.36		56,20,941.13		33,62,275.08
Audit Fees Payable					45,000.00	
TDS					5,000.00	9,800.00
Rent Advance	20,000.00					
Salary Payable					4,73,700.00	
Accounts Receivable	7,37,301.00			2,21,550.00		
<b>Pre-Year Total</b>	<b>7,57,301.00</b>	<b>20,85,635.36</b>	<b>-</b>	<b>61,13,861.13</b>	<b>5,23,700.00</b>	<b>33,72,075.08</b>
Particulars	A-WFBPL SOB 14	A-Biogas SOB 15	A-Youth Centre SOB 16	A - Bangalore Setup SOB 17	A-Capacity Building SOB 35	GRAND TOTAL
Capital Fund						<b>2,71,370.00</b>
General Fund	53,72,563.67		67,61,384.40	1,23,90,789.90	-	<b>10,22,03,654.38</b>
Audit Fees Payable						<b>45,000.00</b>
TDS						<b>5,000.00</b>
Rent Advance						<b>5,30,000.00</b>
Salary Payable						<b>15,000.00</b>
Accounts Receivable		10,30,000.00	50,000.00			<b>74,20,395.00</b>
<b>Total</b>	<b>53,72,563.67</b>	<b>10,30,000.00</b>	<b>68,11,384.40</b>	<b>1,23,90,789.90</b>	<b>-</b>	<b>11,04,90,419.38</b>
<b>Previous Year</b>						
Capital Fund						<b>2,71,370.00</b>
General Fund	53,38,093.67		70,52,853.67	1,23,10,001.33	18,65,565.00	<b>3,76,35,365.24</b>
Audit Fees Payable						<b>45,000.00</b>
TDS						<b>14,800.00</b>
Rent Advance						<b>20,000.00</b>
Salary Payable						<b>4,73,700.00</b>
Accounts Receivable		10,30,000.00	50,000.00			<b>20,38,851.00</b>
<b>Pre-Year Total</b>	<b>53,38,093.67</b>	<b>10,30,000.00</b>	<b>71,02,853.67</b>	<b>1,23,10,001.33</b>	<b>18,65,565.00</b>	<b>4,04,99,086.24</b>

**Agricultural Development & Training Society, Bagepalli 561 207**  
**Schedule for Assets - for the Balance Sheet as at 31 March 2018**

Particulars	A-Local Contribution SOB 2	A-EDF SOB 4	A-IndiGo SOB 38	A-FCRA SOB 8	A-Bfdw SOB 9	A-KOHA SOB 10	A-WFBPL SOB 14	A-Biogas SOB 15	A-Youth Centre SOB 16	A-Bangalore Setup SOB 17	A-Capacity Building SOB 35	GRAND TOTAL
General Fund								3,28,119.03				3,28,119.03
Accounts Receivable	56,42,544.00				33,150.00		20,34,266.00			56,42,000.00		1,33,51,960.00
Vehicles				6,53,850.78		32,299.99		6,46,687.97				13,32,838.74
Furniture & Fittings				2,17,849.47						81,677.94		2,99,527.41
Computers				1,103.74		1,04,522.65				641.46		1,06,267.85
Equipment		31,423.74		43,442.86		1,75,278.50				8,53,178.50		11,03,323.60
Land & Building				44,82,455.80		8,54,395.05			25,59,980.40			78,96,831.25
Loans to Women							23,23,036.00					23,23,036.00
Bagepalli Campus Training Centre				3,053.40								3,053.40
Fixed Deposits				73,914.29								73,914.29
Land & Registration						13,00,000.00	9,50,000.00			55,00,000.00		77,50,000.00
Investment in Section 25									41,92,885.00			41,92,885.00
Companies				1,00,000.00								1,00,000.00
TDS	6,96,871.72	16,607.00								42,678.00		7,56,156.72
Closing Balances - Bank	7,80,447.13	15,49,952.00	6,73,07,300.28	87,268.09	4,69,547.00	2,28,403.92	65,261.67	55,193.00	58,519.00	2,70,614.00		7,08,72,506.09
	<b>71,19,862.85</b>	<b>15,97,982.74</b>	<b>6,73,07,300.28</b>	<b>56,62,938.43</b>	<b>5,02,697.00</b>	<b>26,94,900.11</b>	<b>53,72,563.67</b>	<b>10,30,000.00</b>	<b>68,11,384.40</b>	<b>1,23,90,789.90</b>	<b>-</b>	<b>11,04,90,419.38</b>
General Fund	4,30,059.87				2,83,563.00			2,16,040.62				9,29,663.49
Accounts Receivable						2,61,000.00	20,34,266.00			36,42,000.00		59,37,266.00
Vehicles				5,21,063.43		1,00,782.71		7,60,809.38				13,82,655.52
Furniture & Fittings				2,42,054.97						90,753.26		3,32,808.23
Computers				2,759.36		2,61,306.63				1,603.66		2,65,669.65
Equipment		78,559.36		51,109.25		2,06,210.00				10,03,739.41		13,39,618.02
Land & Building				49,80,506.44		9,49,327.82			28,44,422.67			87,74,256.93
Loans to Women							23,23,036.00					23,23,036.00
Bagepalli Campus Training Centre				3,392.67								3,392.67
Fixed Deposits				82,126.92								82,126.92
Land & Registration									41,92,885.00			41,92,885.00
Investment in Section 25												1,00,000.00
Companies				1,00,000.00								1,00,000.00
TDS		16,607.00								42,678.00		59,285.00
Closing Balances - Bank	3,27,241.13	19,90,469.00		1,30,848.09	2,40,137.00	15,93,447.92	9,80,791.67	53,150.00	65,546.00	75,29,227.00	18,65,565.00	1,47,76,422.81
<b>Pre-Year Total</b>	<b>7,57,301.00</b>	<b>20,85,635.36</b>	<b>-</b>	<b>61,13,861.13</b>	<b>5,23,700.00</b>	<b>33,72,075.08</b>	<b>53,38,093.67</b>	<b>10,30,000.00</b>	<b>71,02,853.67</b>	<b>1,23,10,001.33</b>	<b>18,65,565.00</b>	<b>4,04,99,086.24</b>

**AGRICULTURAL DEVELOPMENT & TRAINING SOCIETY**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31 March 2018**

<b>EXPENDITURE</b>		<b>AMOUNT</b>	<b>INCOME</b>		<b>AMOUNT</b>
To	Office Running costs	39,32,737.00	By	Grants & Donations	8,09,49,198.00
	Salaries - Staff	55,94,570.00		Bank Interest	4,93,641.00
	Children's Programme	2,87,450.00		Profit on Sale of Asset	6,12,108.06
	Central Staff	6,20,062.00		Rent	2,18,000.00
	Community Organisation	5,04,060.00			
	Women's Programme	3,85,039.00			
	Bank Charges	15,334.00			
	Trainings/Meetings/Workshops	6,35,433.00			
	Sustainable Agriculture	600.00			
	Training centre Maintenance	8,670.00			
	Demo Biogas Units and Woodstoves	4,99,140.00			
	Varification/Validation Fee	63,940.00			
	Crop Expenses	9,370.00			
	GPS/GIS Skill set	4,04,890.00			
	Legal Aspects - Producer co & Business Accounting	2,32,138.00			
	Co-ordination Costs	2,95,449.00			
	Staff Welfare	4,91,400.00			
	Aid Distress	10,000.00			
	Environment Services	15,62,671.00			
	Depreciation	15,50,160.34			
	Excess of Inc over Expend	6,51,69,833.72			
<b>Total</b>		<b>8,22,72,947.06</b>	<b>Total</b>		<b>8,22,72,947.06</b>

for Agricultural Development & Training Society,

Subject to my report of even date.

Treasurer  
5th April, 2018

President

Ratna Ravikumar. B,  
Chartered Accountant

**Agriultural Development & Training Society, Bagepalli 561 207**  
**Schedule to Expenditure - for the Income & Expenditure Account for the year ending 31 March 2018**

Particulars	A-Local Contribution SOB 2	A-EDF SOB 4	A-IndiGo SOB 38	A-FCRA SOB 8	A-Bfdw SOB 9	A-KOHA SOB 10
Office Running costs					39,32,737.00	
Salaries - Staff					55,94,570.00	
Children's Programme						2,87,450.00
Central Staff					6,20,062.00	
Community Organisation					5,04,060.00	
Women's Programme					3,85,039.00	
Bank Charges	295.00	54.00		8,695.00	3,415.00	2,518.00
Trainings/Meetings/Workshops		16,200.00				7,900.00
Sustainable Agriculture					600.00	
Training centre Maintenance	8,670.00					
Demo Biogas Units and Woodstoves		4,99,140.00				
Varification/Validation Fee						63,940.00
Crop Expenses						
GPS/GIS Skill set						
Legal Aspects - Producer co & Business						
Accounting						
Co-ordination Costs						
Grants Miscellaneous						
Staff Welfare				2,78,000.00		2,13,400.00
Aid Distress						10,000.00
Environment Services						15,62,671.00
Depreciation		47,135.62		6,55,515.48		2,88,347.13
Handling Charges			67,98,716.72			
Excess of Inc over Expend	70,19,922.72		6,11,88,455.28		7,21,260.00	
<b>Total</b>	<b>70,28,887.72</b>	<b>5,62,529.62</b>	<b>6,79,87,172.00</b>	<b>9,42,210.48</b>	<b>1,17,61,743.00</b>	<b>24,36,226.13</b>

**Agriultural Development & Training Society, Bagepalli 561 207**  
**Schedule to Expenditure - for the Income & Expenditure Account for the year ending 31 March 2018**

Particulars	A-WFBPL SOB 14	A-Biogas SOB 15	A-Youth Centre SOB 16	A - Bangalore Setup SOB 17	A-Capacity Building SOB 35	GRAND TOTAL
Office Running costs						39,32,737.00
Salaries - Staff						55,94,570.00
Children's Programme						2,87,450.00
Central Staff						6,20,062.00
Community Organisation						5,04,060.00
Women's Programme						3,85,039.00
Bank Charges				164.00	193.00	15,334.00
Trainings/Meetings/Workshops					6,11,333.00	6,35,433.00
Sustainable Agriculture						600.00
Training centre Maintenance						8,670.00
Demo Biogas Units and Woodstoves						4,99,140.00
Varification/Validation Fee						63,940.00
Crop Expenses			9,370.00			9,370.00
GPS/GIS Skill set					4,04,890.00	4,04,890.00
Legal Aspects - Producer co & Business						
Accounting					2,32,138.00	2,32,138.00
Co-ordination Costs					2,95,449.00	2,95,449.00
Grants Miscellaneous					3,47,541.00	3,47,541.00
Staff Welfare						4,91,400.00
Aid Distress						10,000.00
Environment Services						15,62,671.00
Depreciation		1,14,121.41	2,84,442.27	1,60,598.43		15,50,160.34
Handling Charges						67,98,716.72
Excess of Inc over Expend	34,470.00			80,788.57		6,90,44,896.57
<b>Total</b>	<b>34,470.00</b>	<b>1,14,121.41</b>	<b>2,93,812.27</b>	<b>2,41,551.00</b>	<b>18,91,544.00</b>	<b>9,32,94,267.63</b>

**Agriultural Development & Training Society, Bagepalli 561 207**  
**Schedule to Income - for the Income & Expenditure Account for the year ending 31 March 2018**

Particulars	A-Local Contribution SOB 2	A-EDF SOB 4	A-IndiGo SOB 38	A-FCRA SOB 8	A-Bfdw SOB 9	A-KOHA SOB 10
Grants & Donations			6,79,87,172.00		1,13,68,410.00	15,93,616.00
Bank Interest	12,171.00	74,877.00		8,796.00	45,792.00	45,619.00
Profit on Sale of Asset				4,82,491.78		1,29,616.28
Rent	2,18,000.00					
Grants Miscellaneous					3,47,541.00	
Handling Charges	67,98,716.72					
Excess of Expend over Income		4,87,652.62		4,50,922.70		6,67,374.85
<b>Total</b>	<b>70,28,887.72</b>	<b>5,62,529.62</b>	<b>6,79,87,172.00</b>	<b>9,42,210.48</b>	<b>1,17,61,743.00</b>	<b>24,36,226.13</b>

Particulars	A-WFBPL SOB 14	A-Biogas SOB 15	A-Youth Centre SOB 16	A - Bangalore Setup SOB 17	A-Capacity Building SOB 35	GRAND Total
Grants & Donations						<b>8,09,49,198.00</b>
Bank Interest	34,470.00	2,043.00	2,343.00	2,41,551.00	25,979.00	<b>4,93,641.00</b>
Profit on Sale of Asset						<b>6,12,108.06</b>
Rent						<b>2,18,000.00</b>
Grants Miscellaneous						<b>3,47,541.00</b>
Handling Charges						<b>67,98,716.72</b>
Excess of Expend over Income		1,12,078.41	2,91,469.27		18,65,565.00	<b>38,75,062.85</b>
<b>Total</b>	<b>34,470.00</b>	<b>1,14,121.41</b>	<b>2,93,812.27</b>	<b>2,41,551.00</b>	<b>18,91,544.00</b>	<b>9,32,94,267.63</b>



**AGRICULTURAL DEVELOPMENT & TRAINING SOCIETY**  
**CONSOLIDATED RECEIPTS & PAYMENTS STATEMENT FOR THE YEAR ENDING 31 March 2018**

<b>RECEIPTS</b>	<b>AMOUNT</b>	<b>PAYMENTS</b>	<b>AMOUNT</b>
Opening Balances - Bank	1,47,76,422.81	Accounts Receivable	20,33,150.00
Grants & Donations	8,09,49,198.00	Office Running costs	39,32,737.00
Bank Interest	4,93,641.00	Salaries - Staff	55,94,570.00
Rent	2,18,000.00	Children's Programme	2,87,450.00
Rent Advance	5,10,000.00	Central Staff	6,20,062.00
Vehicle	11,12,400.00	Community Organisation	5,04,060.00
		Women's Programme	3,85,039.00
		Bank Charges	15,334.00
		Trainings/Meetings/Workshops	6,35,433.00
		Sustainable Agriculture	600.00
		Training centre Maintenance	8,670.00
		Demo Biogas Units and Woodstoves	4,99,140.00
		Fixed Deposits	77,50,000.00
		Varification/Validation Fee	63,940.00
		Crop Expenses	9,370.00
		TDS	7,06,671.72
		GPS/GIS Skill set	4,04,890.00
		Legal Aspects - Producer co & Business	
		Accounting	2,32,138.00
		Co-ordination Costs	2,95,449.00
		Staff Welfare	4,91,400.00
		Aid Distress	10,000.00
		Environment Services	15,62,671.00
		Salary Payable	4,58,700.00
		Vehicle	6,85,681.00
		Closing Balances - Bank	7,08,72,506.09
<b>Total</b>	<b>9,80,59,661.81</b>	<b>Total</b>	<b>9,80,59,661.81</b>

for Agricultural Development & Training Society,

Subject to my report of even date.

Treasurer  
5th April, 2018

President

Ratna Ravikumar. B,  
Chartered Accountant

**Agricultural Development & Training Society, Bagepalli 561 207**  
**Schedule to Receipts - for the Receipts & Payments statement for the year ending 31 March 2018**

Particulars	A-Local Contribution SOB 2	A-EDF SOB 4	A-IndiGo SOB 38	A-FCRA SOB 8	A-Bfdw SOB 9	A-KOHA SOB 10
Opening Balances - Bank	3,27,241.13	19,90,469.00		1,30,848.09	2,40,137.00	15,93,447.92
Grants & Donations			6,79,87,172.00		1,13,68,410.00	15,93,616.00
Bank Interest	12,171.00	74,877.00		8,796.00	45,792.00	45,619.00
Rent	2,18,000.00					
Grants Miscellaneous					3,47,541.00	
Accounts Receivable			61,18,845.00			2,61,000.00
Rent Advance	5,10,000.00					
Vehicle				9,20,000.00		1,92,400.00
Handling Charges	67,98,716.72					
<b>Total</b>	<b>78,66,128.85</b>	<b>20,65,346.00</b>	<b>7,41,06,017.00</b>	<b>10,59,644.09</b>	<b>1,20,01,880.00</b>	<b>36,86,082.92</b>

Particulars	A-WF Bpl SOB 14	A-Biogas SOB 15	A-Youth Centre SOB 16	A - Bangalore Setup SOB 17	A-Capacity Building SOB 35	GRAND Total
Opening Balances - Bank	9,80,791.67	53,150.00	65,546.00	75,29,227.00	18,65,565.00	<b>1,47,76,422.81</b>
Grants & Donations						<b>8,09,49,198.00</b>
Bank Interest	34,470.00	2,043.00	2,343.00	2,41,551.00	25,979.00	<b>4,93,641.00</b>
Rent						<b>2,18,000.00</b>
Grants Miscellaneous						<b>3,47,541.00</b>
Accounts Receivable						<b>63,79,845.00</b>
Rent Advance						<b>5,10,000.00</b>
Vehicle						<b>11,12,400.00</b>
Handling Charges						<b>67,98,716.72</b>
<b>Total</b>	<b>10,15,261.67</b>	<b>55,193.00</b>	<b>67,889.00</b>	<b>77,70,778.00</b>	<b>18,91,544.00</b>	<b>11,15,85,764.53</b>



**Agricultural Development & Training Society, Bagepalli 561 207**  
**Schedule to Payments - for the Receipts & Payments statement for the year ending 31 March 2018**

Particulars	A-WF Bpl SOB 14	A-Biogas SOB 15	A-Youth Centre SOB 16	A- Bangalore Setup SOB 17	A-Capacity Building SOB 35	GRAND Total
Accounts Receivable				20,00,000.00		84,12,995.00
Office Running costs						39,32,737.00
Salaries - Staff						55,94,570.00
Children's Programme						2,87,450.00
Central Staff						6,20,062.00
Community Organisation						5,04,060.00
Women's Programme						3,85,039.00
Bank Charges				164.00	193.00	15,334.00
Trainings/Meetings/Workshops					6,11,333.00	6,35,433.00
Sustainable Agriculture						600.00
Training centre Maintenance						8,670.00
Demo Biogas Units and Woodstoves						4,99,140.00
Fixed Deposits	9,50,000.00			55,00,000.00		77,50,000.00
Varification/Validation Fee						63,940.00
Crop Expenses			9,370.00			9,370.00
TDS						7,06,671.72
GPS/GIS Skill set					4,04,890.00	4,04,890.00
Legal Aspects - Producer co & Business						
Accounting					2,32,138.00	2,32,138.00
Co-ordination Costs					2,95,449.00	2,95,449.00
Grants Miscellaneous					3,47,541.00	3,47,541.00
Staff Welfare						4,91,400.00
Aid Distress						10,000.00
Environment Services						15,62,671.00
Salary Payable						4,58,700.00
Handling Charges						67,98,716.72
Vehicles						6,85,681.00
Closing Balances - Bank	65,261.67	55,193.00	58,519.00	2,70,614.00		7,08,72,506.09
<b>Total</b>	<b>10,15,261.67</b>	<b>55,193.00</b>	<b>67,889.00</b>	<b>77,70,778.00</b>	<b>18,91,544.00</b>	<b>11,15,85,764.53</b>