



B.R SOBTI & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LEH NUTRITION PROJECT

Report on Financial Statements

We have audited the attached Consolidated Balance Sheet of LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH) as on 31-03-2019, together with the annexed consolidated Income and Expenditure Account for the year ended on that date and also the consolidated Receipts and Payments Account for the period from 01-04-2018 to 31-03-2019. These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the Generally Accepted Accounting Practices in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the organization and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgement, including the assessment of risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to organization's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial control system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting principles used and the reasonableness of the accounting estimates made by the organization's governing board, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a



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CHARTERED ACCOUNTANTS

basis for our audit opinion.

Opinion

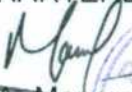
In our opinion and to the best of our information and according to the explanation given to us, the financial statements, read with other notes given thereto, give a true and fair view in conformity with the accounting principle generally accepted in India.

- a) In the case of Balance Sheet of the state of affairs of the organization as at 31st March, 2019.
- b) In the case of Income and Expenditure Account and Receipts and Payments Account, of the Deficit, and Receipts and Payments for the year ended on 31st March, 2019 respectively.

Other Matters

- a) 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 and have found them to be satisfactory.
- b) In our opinion proper books of accounts have been kept by the organization so far as appears from our examination of the books of accounts.
- c) The balance sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.

FOR B. R. SOBTI & CO
CHARTERED ACCOUNTANTS


CA. Manav Kumar
Partner
Membership No: - 532648
Place: - Jammu
Dated: - October 3rd, 2019


LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

CONSOLIDATED BALANCE SHEET AS ON 31-03-2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Project Fund Account		Fixed Assets	
Opening Balance	1,23,60,380	Schedule-10	12,74,594
Less:-			
Deficit carried from Income and Expenditure Account	<u>75,40,405</u>	Current Assets, Loan & Advances	
	48,19,975	Schedule-09	39,82,871
Current Liabilities		Advances (Schedule-9)	3,177
Schedule-9	4,40,667		
	<u><u>52,60,642</u></u>		<u><u>52,60,642</u></u>

In terms of our report of date

For-B. R. Sobti & Co.
Chartered Accountants


CA. Manav Kumar
Partner
Membership No:- 532648
Place:- Jammu
Dated:- October 3rd, 2019


(Executive Director)

Unique Document Identification Number (UDIN) for this document is 19532648AAABPO4725

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
for the year ended on 31-03-2019

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
FCRA Account (Schedule-3)	1,81,99,381	FCRA contribution	1,23,07,643
L N P Local Raising Fund (Schedule-4)	1,54,905		
L N P Local Account (Schedule-5)	26,76,485	Local Raising Fund Donation	1,56,505
PIA- LNP 6th Batch (Schedule-6)	31,153	Local Account Donation	12,31,288
PIA- LNP 8th Batch (Schedule-7)	2,397	Interest Income	26,156
	2,10,64,321		
Depreciation	1,97,676		
		Deficit carried to Balance Sheet	75,40,405
	<u>2,12,61,997</u>		<u>2,12,61,997</u>

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants

CA. Manay Kumar
Partner
Membership No:- 532648
Place:- Jammu
Dated:- October 3rd, 2019

(Executive Director)

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
for the period from 01-04-2018 to 31-03-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Recurring Payments	
Schedule-1	1,13,88,597	FCRA Account (Schedule-3)	1,81,99,381
		L N P Local Raising Fund (Schedule-4)	1,54,905
		L N P Local Account (Schedule-5)	26,76,485
Receipts		PIA- LNP 6th Batch (Schedule-6)	31,153
Schedule-2	1,37,21,592	PIA- LNP 8th Batch (Schedule-7)	2,397
			2,10,64,321
		Non Recurring Payments	
Decrease in Debtors		Schedule-11	35,000
Opening Balance	30,721		
Closing Balance (Sch-9)	3,177	Decrease in Creditors	
	27,544	Opening Balance	4,96,208
		Closing Balance (Sch-9)	4,40,667
			55,541
		Closing Balance	
		Schedule-9	39,82,871
	2,51,37,733		2,51,37,733

In terms of our report of date

For B. R. Sobti & Co.
Chartered Accountants



CA. Manav Kumar
Partner
Membership No:- 532648
Place:- Jammu
Dated:- October 3rd, 2019




(Executive Director)

Unique Document Identification Number (UDIN) for this document is 19532648AAABPO4725

LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-1

CONSOLIDATED OPENING BALANCES AS ON 01-04-2018

<u>Sr. No</u>	<u>Particular</u>	<u>Cash</u>	<u>Bank</u>	<u>Total</u>
1	FCRA Account	-	1,03,28,794	1,03,28,794
3	RCH Fund			-
4	L N P Local Account	4	9,81,157	9,81,161
5	PIA- LNP 6th Batch	1,297	29,595	30,892
7	PIA- LNP 8th Batch	936	1,445	2,381
8	TET Project			-
10	LNP Local Raising Fund	1,285	44,084	45,369
		<u>3,522</u>	<u>1,13,85,075</u>	<u>1,13,88,597</u>


(Executive Director)



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-2

CONSOLIDATED RECEIPTS AS ON 31-03-2018

Sr No	Particular	Amount
1	FCRA contribution	1,23,07,643
2	Local Account Donation	
	JRD TT Labour & Tool Tax of Potato Children's Right to QE in JK	4,78,308
	UNICEF Child Protection	7,52,980
3	Received from JRD Tata Trust LLP	
4	Local Raising Fund Donation	1,56,505
5	Interest Income & Miscellaneous	26,156
		<u>1,37,21,592</u>

(Executive Director)



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-3

FCRA EXPENDITURE DURING THE YEAR 2017-2018

<u>Sr. No</u>	<u>Particular</u>	<u>Amount</u>
1	BPRM/TTF/Wash Programmme (Annexure-1)	8,24,831
2	BPRM/TVHA/WASH Programme (Annexure - II)	17,51,529
3	SC/BPRM/EWTCC/wash (Annexure- III)	94,22,152
4	RBS Supporting Enterprises in Rurak Ladakh (Annexure -IV)	61,37,583
5	Overhead Expenses	39,725
	Lead India BSWG Programme Expenses	13,631
	Butterflis Programme	
	Programme Cost	
	C4/B16 Training/F & S to Children Copratives	6520
	F14/E24 Contribution to Admin Cost	3190
	G/B17. Incentives to Children/Starter Pack	220
		<u>9,930</u>
		<u><u>1,81,99,381</u></u>



LEH NUTRITION PROJECT, LEH (LADAKH)
(LOCAL RAISING FUND ACCOUNT)

Schedule-4

Expenditure during the year 2018-19

Sr No	Particular	Amount
1	Salary and Honorarium	85,000
2	Refund if coordination charges by LNP against	27,000
3	PF Deposit	21,242
4	Refreshments Expenses	5,375
5	Office Maintenance	15,854
6	Postal Expenses	176
7	Miscellaneous	140
8	Bank charges	118
		<u>1,54,905</u>



LEH NUTRITION PROJECT, LEH (LADAKH)
(LOCAL ACCOUNT)

Schedule-5

Expenditure during the year 2018-19


Sr No	Particular	Amount
1A	Children's Right to QE in J & K	
1A	Strengthening Capacities to Ens CR to Education	
a	Implementation Partner Filed Officer Education	34,000
1B	Set up and Strengthen CB Child Protection Machani	
a	Formation & Strengthening CPCS & CGs	1,13,812
b	Community Animator ² Each for Leh	40,000
c	Travel of Community Animator for Leh	8,000
d	Field Officer CP (Partner Level)	17,000
e	Program Implementation (RC of Partner)	11,288
f	Program Coordinator (Partner Level)	40,000
		2,30,100
2	Other Expenses	17,264
3	Promoting CP in Leh	
3A	Project Personal	
a	Salary of Project Manager	4,56,000
b	Salary of Block Coordinator	2,60,000
c	Chief Functionary of NGO (PT)	2,20,000
		9,36,000
3B	Project Support Staff	
a	Salary of Accountant (Part Time)	2,40,000
3C	Develop A Resource Pool of Trainers on ICPS, JJA	
a	Coordination Cost	30,000
b	Boarding & Lodging	1,48,881
c	Food Charges	28,182
d	Local Travel	22,165
e	Miscellaneous	7,280
f	Venue & Equipment Cost	25,000
g	RP Fees	80,000
h	Air Fare	1,71,952
		5,13,460
3D	Office Running Cost	
b	2.1 Transport	3,000
c	2.2 Block Office Establishment/Transport:	6,620
d	2.2 Transport	8,482
e	2.2 Winter Heating	3,695
f	2.3 Electricity/Generator Running Cost	3,000



g	2.3 Winter Heating	3,875	
h	2.4 Communication	330	
i	2.4 Electricity/Generator Running Cost	18,498	
j	2.5 Communication Tel/Internet	14,259	
k	2.5 Office Stationery	4,920	
l	2.6 Office Maintenance	17,654	
m	2.6 Office Stationery	16,110	
n	2.8 Audit Fees	20,650	
o	2.9 Office Maintenance	41,463	1,62,556
<hr/>			
3E	Organising Quarterly Meeting of CSA		
a	3.10.1 Quarterly Meeting of CSA	1,000	
b	3.10.2 Documentation (Brochure/Report)	5,000	6,000
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3F	Advocacy W/shop District Administration / LAHDC		
a	3.2.1 Air Fare of Resource Person;	13,654	
b	3.2.4 Food & Refreshment:	31,900	
c	3.2.5 Conference Hall/Heating Charges:	1,000	
d	3.2.7 Stationery/Photocopy/Banners:	6,856	
e	3.2.8 Transport of Staffs:	500	53,910
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3G	W/Shop on Comprehensive School Safety		
a	3.3.1 Food for Participants:	48,814	
b	3.3.2 Stationery, Banner:	10,021	
c	3.3.3 Transport:	3,700	
d	3.3.4 RP Fees:	10,500	
e	3.3.5 TA for Participants:	19,200	92,235
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3H	Vision Development Exercise for CSA		
a	3.4.1 Air Fare for Consultant	16,014	
b	3.4.2 Consultancy Fees:	30,006	
c	3.4.3 Boarding Loading for Consultant:	18,462	
d	3.4.4 Lunch & Refreshment:	37,863	
e	3.4.5 Stationery:	4,223	
f	3.4.6 Transportation Charges:	2,800	1,09,368
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3I	Unspent budget of 1st Qtr.		
	3.5.1 Awareness Programme in School		74,600
3J	Support and Strengthen CSA Leh		
a	3.6.1 Consultancy Fees	60,000	
b	3.6.2 Food & Refreshment During Meetings	1,338	
c	3.6.3 Local Travel	3,830	
d	3.6.4 Stationery	4,190	69,358
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3K	Introducing CP Policy / Formation of CPC in 3 Schedule		
a	Stationery		3,000



3L	Organising Fund Raising Event / Meeting for CSA		
a	Refreshment Charges		6,600
3M	Strengthen CSA in Leh for Advocacy		
a	3.1.1 Quarterly Meeting CSA	42,624	
b	3.1.2 Transport for CSA	9,650	
c	3.1.3 Website Design of CSA/LNP	75,760	1,28,034
		<hr/>	<hr/>
			26,76,485
			<hr/> <hr/>


(Director)



WATERSHED DEVELOPMENT PROJECT(6TH BATCH)PIA-LNP, LEH

Schedule "6"

EXPENDITURE DURING THE YEAR 2018-2019

ACCOUNT HEAD	W.S.C. 1	W.S.C. 2	W.S.C. 3	W.S.C. 4	W.S.C. 5	W.S.C. 6	W.S.C. 7	W.S.C. 8	W.S.C. 9	W.S.C. 10	W.S.C. 11	W.S.C. 12
Administrative Over Head												
PIA- Level												
Salary to WDTMembers	-	-	-	-	-	-	-	-	-	-	-	-
TA/Dato WDT Members	-	-	-	-	-	-	-	-	-	-	-	-
Office Staff Contingency	2,071	2,071	2,071	2,071	2,071	2,071	2,072	2,071	2,071	2,071	2,071	2,071
Village Level												
Honorarium to Secretary / Volunteer	525	525	525	525	525	525	525	525	525	525	525	525
TA / DA to Secretary / Volunteer	-	-	-	-	-	-	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	2,596	2,596	2,596	2,596	2,596	2,596	2,597	2,596	2,596	2,596	2,596	2,596
Community Organisation												
PRA	-	-	-	-	-	-	-	-	-	-	-	-
Material & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Exposure visit	-	-	-	-	-	-	-	-	-	-	-	-
Other Activities:	-	-	-	-	-	-	-	-	-	-	-	-
Fuel /	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-
Training Programme												
Material & Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Honorarium to guest	-	-	-	-	-	-	-	-	-	-	-	-
Perdium to Cook	-	-	-	-	-	-	-	-	-	-	-	-
Visit & Study tours	-	-	-	-	-	-	-	-	-	-	-	-
Lunch Refreshment during NAREGA	-	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	2,596	2,596	2,596	2,596	2,596	2,596	2,597	2,596	2,596	2,596	2,596	2,596

31,153

(Project Leader)

(Project Implementing Officer)



WATERSHED DEVELOPMENT PROJECT(8TH BATCH)PIA-LNP LEH

Schedule "7"

EXPENDITURE DURING THE YEAR 2018-2019

ACCOUNT HEAD	W.S.C. 1	W.S.C. 2	W.S.C. 3	W.S.C. 4	W.S.C. 5	W.S.C. 6	W.S.C. 7	W.S.C. 8
Administrative Over Head								
PIA- Level								
Salary to WDTMembers	-	-	-	-	-	-	-	-
TA/Dato WDT Members	-	-	-	-	-	-	-	-
Office Staff Contingency	300.00	300.00	299.00	300.00	300.00	299.00	300.00	299.00
Village Level								
Honorarium to Secretary / Volunteer	-	-	-	-	-	-	-	-
TA / DA to Secretary / Volunteer	-	-	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-	-	-
Sub Total	300.00	300.00	299.00	300.00	300.00	299.00	300.00	299.00
Community Organisation								
PRA	-	-	-	-	-	-	-	-
Material & Equipment	-	-	-	-	-	-	-	-
Exposure visit	-	-	-	-	-	-	-	-
Other Activities:	-	-	-	-	-	-	-	-
Fuel /	-	-	-	-	-	-	-	-
Audit fee	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-
Training Programme								
Material & Equipment	-	-	-	-	-	-	-	-
Honorarium to Guest	-	-	-	-	-	-	-	-
Transp for Guest faculty and party	-	-	-	-	-	-	-	-
Visit and Study tours	-	-	-	-	-	-	-	-
Lunch Refreshment during NAREGA	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-
Grand Total	300.00	300.00	299.00	300.00	300.00	299.00	300.00	299.00

2,397



LEH NUTRITION PROJECT, HOUSING COLONY, LEH (LADAKH)

Schedule-08

CONSOLIDATED CLOSING BALANCES AS ON 31-03-2019

Sr. No	Particular	Cash	Bank	TOTAL
1	FCRA Account	49	39,30,255	39,30,304
2	L N P Local Account	4	3,674	3,678
3	LNP Local Raising Fund	594	48,295	48,889
		647	39,82,224	39,82,871


(Executive Director)



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-9

CONSOLIDATED ADVANCES AS ON 31-03-2018

<u>Sr. No</u>	<u>Particular</u>	<u>Amount</u>	
<u>Receivable</u>			
1	Sonam Dolma RP, Leh	3,000	
2	Tsering Phunchok	177	3,177
<u>Payables</u>			
1	B.R Sobti & Co. Leh	8,850	
2	Chotak Gytso, Manager, PCP in Ldk	1,02,955	
3	Digital Printing House, Leh:	5,000	
4	Eshay Paljor, ED, LNP, Leh	60,000	
5	E-Solution, Munawar Abad Srinagar	10,088	
6	Himalaya Catering Service, Leh:	6,600	
7	Leh Book Depot, Leh	10,000	
8	Local Fundraising Account	19,263	
9	Mr. GM Sheikh, Leh	54,000	
10	Ms Abdul Hamed Hardware, Leh:	1,250	
11	M/S HAQ: Centre for Child Rights, New Delhi:	50	
12	Nuzing Printing Press, Leh:	1,440	
13	Phunchok Dolma, FO, CP, Children's Rights to QE JK	3	
14	Razia Bano, Leh:	18,024	
15	Skarma Gelek, Leh:	13,200	
16	Tashi Lhamo, OA, Admin:	54,092	
17	Tax Deduction Acctt. No:AMRL10730G	6,000	
18	Zaida Bano, BC, UNICEF's (PCPL)	69,470	
19	Loan from Tashi Lamo	382	4,40,667


(Executive Director)



LEH NUTRITION PROJECT (FCRA ACCOUNT), HOUSING COLONY, LEH (LADAKH)

Schedule-10

CONSOLIDATED FIXED ASSETS AS ON 31-03-2019

Sr. No	Particular	WDV as on 01-04-2018	Addition	Balance	Depreciation	Net Block	Rate of Depreciation
1	Land	42,816	-	42,816	-	42,816	-
2	LNP Building	2,83,950	-	2,83,950	14,198	2,69,752	5%
3	Computer and its accessories	37,658	35,000	72,658	29,062	43,596	40%
4	Furniture Fixture and Furnishing	92,404	-	92,404	9,240	83,164	10%
6	Tata Sumo JK10-1926	29,665	-	29,665	4,450	25,215	15%
7	Swaraj Mazda Mini Bus	56,622	-	56,622	8,493	48,129	15%
9	Vehicle ECHO	1,28,299	-	1,28,299	19,245	1,09,054	15%
10	Gas stove and Bukhari	36,094	-	36,094	3,609	32,485	10%
11	Library Books	1,096	-	1,096	110	986	10%
13	Colour TV, Inverter and Camera	63,945	-	63,945	9,592	54,353	15%
14	Generator	5,535	-	5,535	830	4,705	15%
15	Kitchen Equipment	617	-	617	62	555	10%
16	Vehicle Bolero Camper	5,72,958	-	5,72,958	85,944	4,87,014	15%
17	Printer & Router	8,381	-	8,381	1,257	7,124	15%
18	Power Point Projector	50,875	-	50,875	7,631	43,244	15%
19	GPS Device	26,355	-	26,355	3,953	22,402	15%
		14,37,270	35,000	14,72,270	1,97,676	12,74,594	

(Executive Director)

