

INDIA HEALTH ACTION TRUST (IHAT)

No. 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 044

Balance sheet as at 31st March, 2019 - Consolidated

Particulars	Note No	Total	Total
		As at 31st March, 2019 (Rupees)	As at 31st March, 2018 (Rupees)
I. LIABILITIES			
Capital Fund	1	13,56,05,186.86	8,30,10,241.94
Grant Received in Advance	2	4,69,62,302.73	24,63,81,566.25
Capital Reserve A/c		4,84,60,353.28	5,85,97,191.30
Non-Current Liabilities	3		
Long term provisions		19,99,186.00	20,68,528.00
Current Liabilities	4		
Current Liabilities & Payables		6,14,79,927.00	1,64,15,544.00
TOTAL LIABILITIES		29,45,06,955.87	40,64,73,071.49
II. ASSETS			
Non-current assets			
Fixed assets	5	4,84,60,353.28	5,85,97,191.30
Long term loans and advances	6	74,58,273.00	74,81,668.00
Current assets			
Cash and cash equivalents	7	20,76,91,229.66	31,84,07,532.78
Short-term loans and advances	8	2,02,11,693.42	1,51,58,198.00
Other current assets	9	1,06,85,406.51	68,28,481.41
TOTAL ASSETS		29,45,06,955.87	40,64,73,071.49
Significant Accounting Policies and Notes on Accounts			

The notes referred to above are integral part of Balance Sheet.

Per Report of Even Date

For India Health Action Trust





N. Suresh
Chartered Accountant
MM No. 023866

UDIN: 19023866AAAAAY5319

Place : Bangalore

Date : 20.09.2019



Shajy K Isac
Managing Trustee



Nanjundappa G M
Director Finance



INDIA HEALTH ACTION TRUST (IHAT)

No. 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 044

Statement of Income and Expenditure - Consolidated

Particulars	Note No	Total	Total
		For the year ended 31st March, 2019 (Rupees)	For the year ended 31st March, 2018 (Rupees)
INCOME			
Grant Utilized	10	82,48,73,186.09	71,78,46,966.40
Project Receipts-NACO		2,60,88,491.00	-
Other Income		1,61,21,692.00	96,19,512.00
Total Revenue		86,70,83,369.09	72,74,66,478.40
EXPENSES			
Project & Other expenses	11	76,80,50,113.58	65,11,66,739.15
Employee benefit expenses	12	2,04,27,597.00	1,79,40,026.50
Financial costs	13	45,719.91	47,054.80
Loss on Sale of Assets	15	75,173.00	-
Depreciation and amortization expenses	5	1,04,61,310.02	1,28,48,605.03
Provision for Expenses	14	-	3,25,014.00
Total Expenses		79,90,59,913.51	68,23,27,439.48
Excess of Income over Expenditure transferred to Capital Fund Account		6,80,23,455.58	4,51,39,038.92
Significant Accounting Policies and Notes on Accounts			

The notes referred to above are integral part of Statement of Income and Expenditure.

Per Report of Even Date

For India Health Action Trust





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INDIA HEALTH ACTION TRUST (IHAT)

No. 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 044

NOTES TO BALANCE SHEET

	Total	Total
	As at 31st March, 2019 (Rupees)	As at 31st March, 2018 (Rupees)
1 CAPITAL FUND		
Opening Balance	8,30,10,241.94	4,74,19,211.94
Less: Funders Closing Balance -transferred to Grant Received in Advance Account, Interest & Depreciation Excess of Grant Utilised	(1,54,28,510.66)	(95,48,008.92)
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	6,80,23,455.58	4,51,39,038.92
Balance transferred to Balance Sheet	13,56,05,186.86	8,30,10,241.94
2 Grant Received in Advance		
Grant Received in advance closing balance (Donors' Account)	4,69,62,302.73	24,63,81,566.25
Balance transferred to Balance Sheet	4,69,62,302.73	24,63,81,566.25
3 NON - CURRENT LIABILITIES		
Long-Term Provisions		
Provision for Expenses	19,99,186.00	20,68,528.00
Total	19,99,186.00	20,68,528.00
4 CURRENT LIABILITIES		
Current Liabilities & Payables		
Statutory Liabilities		
For Expenses	83,61,715.00	71,33,459.00
For Employees	4,41,72,513.00	61,73,278.00
For Others	89,45,699.00	31,13,488.00
	-	(4,681.00)
Total	6,14,79,927.00	1,64,15,544.00



NON CURRENT ASSETS
6 Long Term Loans and Advances

Rental Advance
 Other Advances

Total

CURRENT ASSETS

7 Cash and Cash Equivalents

Cash on hand
Balances with Scheduled banks
 Bank Balances
 In Deposits

Total

8 Short-term Loans & Advances

Advance to Units
 Employees' Advances
 Expenses Advance

Total

9 Other Current Assets

TDS Receivable
 Accrued Interest on Fixed Deposits

Total

	Total	Total
	As at	As at
	31st March, 2019	31st March, 2018
	(Rupees)	(Rupees)
	74,32,523.00	74,55,918.00
	25,750.00	25,750.00
Total	74,58,273.00	74,81,668.00
	30,675.00	58,422.00
	4,76,60,554.66	14,83,49,110.78
	16,00,00,000.00	17,00,00,000.00
Total	20,76,91,229.66	31,84,07,532.78
	97,78,090.00	12,86,628.00
	1,04,33,603.42	1,38,71,570.00
Total	2,02,11,693.42	1,51,58,198.00
	94,38,090.21	65,23,344.51
	12,47,316.30	3,05,136.90
Total	1,06,85,406.51	68,28,481.41



INDIA HEALTH ACTION TRUST (IHAT)

No. 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 044

NOTES TO INCOME AND EXPENDITURE ACCOUNT

	Total	Total
	For the year ended	For the year ended
	31st March, 2019	31st March, 2018
	(Rupees)	(Rupees)
10 INCOME		
Grant Utilized	82,48,73,186.09	71,78,46,966.40
Project Receipts- NACO	2,60,88,491.00	-
	85,09,61,677.09	71,78,46,966.40
OTHER INCOME		
Interest Received	1,61,21,692.00	96,19,512.00
	1,61,21,692.00	96,19,512.00
Total - INCOME	86,70,83,369.09	72,74,66,478.40
11 PROJECT & OTHER EXPENSES		
Project Expenses	71,82,67,430.00	59,86,46,468.00
Auditor's remuneration	-	-
- As Auditor	10,77,489.00	9,26,965.00
Communication Expenses	21,82,817.00	27,13,829.28
Computer Maintenance	11,51,755.00	20,14,679.00
Consultancy Charges/Fee	11,45,399.00	24,13,301.00
Electricity & Water	51,44,370.00	41,61,463.00
Insurance on Assets	6,71,073.00	7,92,928.00
Meeting Expenses	17,36,826.00	12,36,093.50
Office Expenses	1,21,29,610.00	89,62,859.87
Postage & Courier	66,147.00	1,92,180.50
Printing & Stationery	12,66,593.00	13,51,459.00
Rent office & Others	1,45,04,773.00	1,40,18,172.00
Repairs & Maintenance	14,31,885.00	81,01,564.00
Rates & Taxes	2,500.00	2,500.00
Travel Expenses	40,52,670.00	26,66,872.00
Vehicle repair & maintenance	32,18,776.58	29,65,405.00
	76,80,50,113.58	65,11,66,739.15



	Total	Total
	For the year ended	For the year ended
	31st March, 2019	31st March, 2018
	(Rupees)	(Rupees)
12 EMPLOYEE BENEFIT EXPENSES		
Salaries, employees benefits, etc	2,04,27,597.00	1,79,40,026.50
	2,04,27,597.00	1,79,40,026.50
13 FINANCE COST		
Bank charges	45,719.91	47,054.80
	45,719.91	47,054.80
14 PROVISION FOR EXPENSES		
Staff Gratuity Account	-	3,25,014.00
	-	3,25,014.00
15 Loss on Sale of Assets		
Loss on Sale of Assets	75,173.00	-
	75,173.00	-



INDIA HEALTH ACTION TRUST (IHAT)

No. B, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 044

Schedule - 5 Fixed Assets FC

Sl No.	Particulars	W D V as on March 31, 2018	Additions during the year		Deductions during the year	Balance as on March 31, 2019	Depreciation			W D V as on March 31, 2019	
			Before Sep '18	After Sep '18			Rates	Before Sep '18	After Sep '18		Total
1	Computer & computer Software	95,14,704.29	89,090.00	2,86,006.00	21,620.00	98,68,180.29	40%	38,32,869.72	57,201.20	38,90,070.92	59,78,109.38
2	Office Equipment	2,24,86,738.96	2,23,482.00	3,12,892.00	43,531.00	2,29,79,581.96	15%	34,00,003.48	23,466.90	34,23,470.38	1,95,56,111.57
3	Furniture & Fixture	1,50,32,686.82	16,300.00	1,47,026.00		1,51,96,012.82	10%	15,04,898.68	7,351.30	15,12,249.98	1,36,83,762.84
4	Vehicles	1,08,50,069.31				1,08,50,069.31	15%	16,27,510.40	-	16,27,510.40	92,22,558.91
	Gross Total	5,78,84,199.38	3,28,872.00	7,45,924.00	65,151.00	5,88,93,844.38		1,03,65,282.28	88,019.40	1,04,53,301.68	4,84,40,542.70

Technical Support Unit - Delhi (Delhi TSU)

Schedule - 4 Fixed Assets

Sl No.	Particulars	W D V as on March 31, 2018	Additions during the year		Deductions during the year	Balance as on March 31, 2019	Depreciation			W D V as on March 31, 2019	
			Before Sep '18	After Sep '18			Rates	Before Sep '18	After Sep '18		Total
1	Computer & computer Software	15,342.00				15,342.00	40%	6,136.80	-	6,136.80	9,205.20
2	Office Equipment	12,476.92				12,476.92	15%	1,871.54	-	1,871.54	10,605.38
	Gross Total	27,818.92	-	-	-	27,818.92		8,008.34	-	8,008.34	19,810.58

Local - Other

Schedule - 4 Fixed Assets

Sl No.	Particulars	W D V as on March 31, 2018	Additions during the year		Deductions during the year	Balance as on March 31, 2019	Depreciation			W D V as on March 31, 2019	
			Before Sep '18	After Sep '18			Rates	Before Sep '18	After Sep '18		Total
1	Vehicle	6,85,173.00			6,85,173.00						
	Gross Total	6,85,173.00			6,85,173.00						

