

**INDIA HEALTH ACTION TRUST**  
No.4/13 - 1, Pisces Building, Crescent Road,  
High Ground, Bangalore - 560 001

**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2013**

Previous Year	LIABILITIES	Bangalore	Jaipur	AMOUNT	Previous Year	ASSETS	Bangalore	Jaipur	AMOUNT
54,81,883.75	<b>CAPITAL FUND ACCOUNT</b>	(15,39,633.11)	28,97,925.36	13,58,292.25	7,36,691.70	<b>FIXED ASSETS</b> (Schedule 1)	2,88,792.73	6,11,115.00	8,99,907.73
(41,23,591.86)	Add : Excess of Income over Expenditure from Income & Expenditure account	1,03,07,899.36	(9,59,256.03)	93,48,643.33	61,99,631.19	<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b> (Schedule 2)	68,28,737.52	85,77,554.33	1,54,06,291.85
13,58,291.89		87,68,266.25	19,38,669.33	1,07,06,935.58					
55,78,031.00	<b>CURRENT LIABILITIES &amp; PROVISIONS</b> (Schedule 3)	(16,50,736.00)	72,50,000.00	55,99,264.00					
	The Accompanied notes are an integral part of the Financial Statements Schedule - 4								
69,36,322.89	<b>Total</b>	71,17,530.25	91,88,669.33	1,63,06,199.58	69,36,322.89	<b>Total</b>	71,17,530.25	91,88,669.33	1,63,06,199.58

For India Health Action Trust

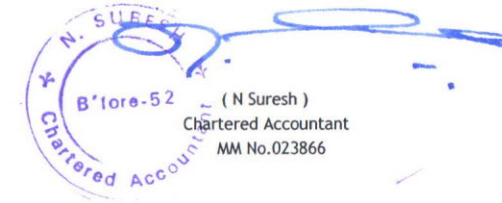
Per Report of Even Date

*R. Senthil Kumar*

(Senthilkumaran Murugan)  
Managing Trustee



(H S Suresh Kumar)  
Trustee & Treasurer



Date : 30.12.2013  
Place : Bangalore

INDIA HEALTH ACTION TRUST  
No.4/13 - 1, Pisces Building, Crescent Road,  
High Ground, Bangalore - 560 001

CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2013

Previous Yr.	EXPENDITURE	Bangalore	Jaipur	Amount	Previous Yr.	INCOME	Bangalore	Jaipur	Amount
45,232.00	To AMC for Equipments	56,698.00		56,698.00	2,44,53,592.60	" Grant Received	3,65,89,806.55	29,12,492.59	3,95,02,299.14
67,339.00	" Audit Fee	88,933.00	16,854.00	1,05,787.00		Less : Fund transfer to Jaipur Branch for other projects	(23,45,327.41)	23,45,327.41	-
2,137.64	" Bank Charges	2,462.58	224.72	2,687.30					
4,60,789.00	" Communication Expenses	5,10,682.00	17,554.00	5,28,236.00	2,44,53,592.60		3,42,44,479.14	52,57,820.00	3,95,02,299.14
57,005.00	" Computer Maintenance	1,26,762.00		1,26,762.00					
14,11,702.00	" Consultancy Charges/Fee	57,37,186.00	50,000.00	57,87,186.00					
6,96,001.00	" Contribution to Provident Fund	6,06,642.00	-	6,06,642.00	3,15,609.64	By Interest received	4,86,641.77	79,402.34	5,66,044.11
3,03,311.46	" Depreciation	1,69,378.97	1,48,910.00	3,18,288.97		" Miscellaneous income	18,326.00	9,34,745.00	9,53,071.00
2,45,801.00	" Electricity & Water	2,64,760.00	57,309.00	3,22,069.00		" Expenses no longer required written off	45,173.00	-	45,173.00
19,406.00	" Insurance on Assets	16,460.00		16,460.00					
3,67,496.00	" Journals & Publications	7,07,343.00		7,07,343.00	41,23,591.86	Excess of expenditure over income carried down	-	-	-
84,458.00	" NGO Meeting Expenses	1,94,318.00	7,414.00	2,01,732.00					
1,19,934.00	" Office Expenses	3,39,494.00	86,698.00	4,26,192.00					
65,073.00	" Postage & Courier	35,408.00		35,408.00					
4,45,793.00	" Printing & Stationery	1,62,092.00		1,62,092.00					
76,25,952.00	" Project Expenses	-	56,95,959.00	56,95,959.00					
4,87,660.00	" Refund of Grant	-	-	-					
16,31,682.00	" Rent	16,38,888.00	1,70,864.00	18,09,752.00					
20,336.00	" Repairs & Maintenance	11,979.00	8,550.00	20,529.00					
1,70,100.00	" Receivables Written off	-	-	-					
4,377.00	" Rates and Taxes	2,430.00		2,430.00					
90,33,280.00	" Salaries & Establishment	73,53,642.00	8,13,483.00	81,67,125.00					
3,63,440.00	" Staff Insurance	3,67,397.00	85,564.00	4,52,961.00					
61,497.00	" Staff Orientation - Workshops & Training	4,000.00		4,000.00					
78,860.00	" Staff Recruitment & Relocation	1,86,307.00		1,86,307.00					
61,269.00	" Staff Welfare Expenses	62,301.00		62,301.00					
47,31,148.00	" Travel Expenses-Staff & Consultants	54,89,678.00	63,739.65	55,53,417.65					
2,31,715.00	" Vehicle repair & maintenance	3,51,479.00	8,100.00	3,59,579.00					
	" Excess of income over expenditure carried down	1,03,07,899.36	(9,59,256.03)	93,48,643.33					
2,88,92,794.10		3,47,94,619.91	62,71,967.34	4,10,66,587.25	2,88,92,794.10		3,47,94,619.91	62,71,967.34	4,10,66,587.25
41,23,591.86	To Excess of expenditure over income brought down		-	-		By Excess of income over expenditure brought down	1,03,07,899.36	(9,59,256.03)	93,48,643.33
-	" Balance transferred to Capital Fund Account	1,03,07,899.36	(9,59,256.03)	93,48,643.33	41,23,591.86	" Balance transferred to Capital Fund Account		-	-
41,23,591.86		1,03,07,899.36	(9,59,256.03)	93,48,643.33	41,23,591.86		1,03,07,899.36	(9,59,256.03)	93,48,643.33

For India Health Action Trust

Per Report of Even Date

M. Senthil kumaran

(Senthilkumaran Murugan)  
Managing Trustee



(H. Senthil Kumar)  
Trustee & Treasurer



(N Suresh)  
Chartered Accountant  
FMM No.023866

Date : 30.12.2013  
Place : Bangalore


SI No.	Asset	Opening Balance as on 01.04.2012	Additions made		Sale / Deletions made	Total as on 31.03.2013	Depreciation				W D V as on 31.03.2013
			Before Sep'12	After Sep'12			Rate	Before Sept'12	After Sept'12	Total Dep.	
TSU account											
1	Office Equipment	5,644.00	-	-	-	5,644.00	15%	847.00	-	847.00	4,797.00
2	Furnitures & Fixtures	2,509.00	-	-	-	2,509.00	10%	251.00	-	251.00	2,258.00
3	Computers	18,376.00	-	-	-	18,376.00	60%	11,026.00	-	11,026.00	7,350.00
	Total - A	26,529.00	-	-	-	26,529.00		12,124.00	-	12,124.00	14,405.00
FCRA Account											
4	Computers	1,45,896.06		1,87,505.00	-	3,33,401.06	60%	87,537.64	56,251.50	1,43,789.14	1,89,611.92
	Total - A	1,45,896.06	-	1,87,505.00	-	3,33,401.06		87,537.64	56,251.50	1,43,789.14	1,89,611.92
	Office Equipment										
5	Refrigerator	9,812.07	-	-	-	9,812.07	15%	1,471.81	-	1,471.81	8,340.26
6	Refrigerator(Installed at Belgaum)	18,037.86	-	-	-	18,037.86	15%	2,705.68	-	2,705.68	15,332.18
7	EPBAX	8,607.58	-	-	-	8,607.58	15%	1,291.14	-	1,291.14	7,316.44
8	Speakers	2,118.06	-	-	-	2,118.06	15%	317.71	-	317.71	1,800.35
9	Air conditioner Unit	15,387.52	-	-	-	15,387.52	15%	2,308.13	-	2,308.13	13,079.39
10	ACER - Projector	18,870.00	-	-	-	18,870.00	15%	2,830.50	-	2,830.50	16,039.50
	Total - B	72,833.09	-	-	-	72,833.09		10,924.97	-	10,924.97	61,908.12
	Furnitures & Fixtures										
11	Chairs,Filing Cabinet	16,202.38	-	-	-	16,202.38	10%	1,620.24	-	1,620.24	14,582.14
12	Wooden Table	9,206.17	-	-	-	9,206.17	10%	920.62	-	920.62	8,285.55
	Total - C	25,408.55	-	-	-	25,408.55		2,540.86	-	2,540.86	22,867.69
	FCRA Total - A + B + C	2,44,137.70	-	1,87,505.00	-	4,31,642.70		1,01,003.47	56,251.50	1,57,254.97	2,74,387.73
	Grand Total - Local + FCRA	2,70,666.70	-	1,87,505.00	-	4,58,171.70	-	1,13,127.47	56,251.50	1,69,378.97	2,88,792.73

For India Health Action Trust

M. Senthil Kumaran.

(Senthilkumaran Murugan)  
Managing Trustee



  
(H.S. Sankaralingam)  
Trustee & Treasurer



Sl No.	Asset	Opening Balance as on 01.04.2012	Additions made		Sale / Deletions made	Total as on 31.03.2013	Depreciation				W D V as on 31.03.2013
			Before Sep'12	After Sep'12			Rate	Before Sept'12	After Sept'12	Total Dep.	
Jaipur - Local Account											
1	Computer	13,474.00		-	-	13,474.00	60%	8,085.00	-	8,085.00	5,389.00
2	Office Equipment	7,184.00	-	-	-	7,184.00	15%	1,078.00	-	1,078.00	6,106.00
	Total - A	20,658.00	-	-	-	20,658.00		9,163.00	-	9,163.00	11,495.00
Jaipur - FCRA Account											
1	Computers	6,576.00	-	2,48,000.00	-	2,54,576.00	60%	3,946.00	74,400.00	78,346.00	1,76,230.00
2	Office Equipment	89,987.00	-	46,000.00	-	1,35,987.00	15%	13,498.00	3,450.00	16,948.00	1,19,039.00
3	Vehicle	1,91,462.00	-	-	-	1,91,462.00	15%	28,719.00	-	28,719.00	1,62,743.00
4	Furniture	1,57,342.00	-	-	-	1,57,342.00	10%	15,734.00	-	15,734.00	1,41,608.00
	Total - A	4,45,367.00	-	2,94,000.00	-	7,39,367.00		61,897.00	77,850.00	1,39,747.00	5,99,620.00
	Grand Total - Local + FCRA	4,66,025.00	-	2,94,000.00	-	7,60,025.00		71,060.00	77,850.00	1,48,910.00	6,11,115.00

For India Health Action Trust

M. Senthil kumar.  
(Senthilkumaran Murugan)  
Managing Trustee



(H S Senthil kumar)  
Trustee & Treasurer

Schedules forming part of Balance Sheet

Schedule - 2

Current Assets, Deposits, Loans & Advances

Previous Year	Particulars	Bangalore	Jaipur	Amount
25,037.00	1. Cash on Hand	20,787.00	8,000.00	28,787.00
	2. Bank Balances -			
25,31,636.19	HDFC Bank-00017	1,90,086.55	-	1,90,086.55
4,18,750.81	HDFC Bank-27255	4,35,632.82	-	4,35,632.82
5,85,290.19	HDFC Bank-08640	13,72,245.24	-	13,72,245.24
95,052.00	HDFC Bank Jaipur - 00563	-	43,302.61	43,302.61
20,30,212.00	HDFC Bank Jaipur - 31315	-	4,89,765.00	4,89,765.00
2,14,411.00	HDFC Bank Jaipur - 01624	-	73,34,812.00	73,34,812.00
58,75,352.19		19,97,964.61	78,67,879.61	98,65,844.22
-	3. Fixed Deposits			
-	Fixed Deposits with HDFC Bank	45,90,161.11	5,00,000.00	50,90,161.11
	4. Loans & Advances			
-	Advance - Others	16,277.00	-	16,277.00
25,000.00	Population Research Centre - PRC	25,000.00	-	25,000.00
71,781.00	Staff Advance	36,847.00	-	36,847.00
-	Adv - Nandi Marketing	750.00	-	750.00
22,000.00	Rental Deposit	-	22,000.00	22,000.00
23,625.00	Garg Scientific & Gen Agency	-	-	-
1,42,406.00		78,874.00	22,000.00	1,00,874.00
	5. Other Current Assets			
1,56,836.00	TDS Receivable	96,076.80	1,38,033.21	2,34,110.01
-	Accrued Interest on Fixed Deposits	44,874.00	41,641.51	86,515.51
1,56,836.00		1,40,950.80	1,79,674.72	3,20,625.52
61,99,631.19	Total	68,28,737.52	85,77,554.33	1,54,06,291.85

Schedule - 3

Current Liabilities and Provisions

Previous Year	Particulars	Bangalore	Jaipur	Amount
	Sundry Creditors for Expenses			
8,00,941.00	Expenses Payable	6,33,836.00	-	6,33,836.00
18,326.00	Cholamandalam Gen Insurance	-	-	-
-	CAF Unutilized Fund	(72,50,000.00)	72,50,000.00	-
	Statutory Liabilities Payable			
3,150.00	- Professional Tax	2,400.00	-	2,400.00
53,014.00	- TDS Payable	1,69,547.00	-	1,69,547.00
95,235.00	- Provident Fund	79,166.00	-	79,166.00
9,70,666.00	Total - A	(63,65,051.00)	72,50,000.00	8,84,949.00
	Sundry Creditors for Others			
2,55,739.00	Staff Advance- Travel Claims Payable	3,65,307.00	-	3,65,307.00
41,160.00	Advance - Anu Graphics	32,705.00	-	32,705.00
8,82,595.00	Karnataka State AIDS Prevention Society	13,80,072.00	-	13,80,072.00
7,35,044.00	Karnataka Health Promotion Trust	3,67,397.00	-	3,67,397.00
4,697.00	M/s. Sri Manjunatha Enterprises	-	-	-
19,19,235.00	Total - B	21,45,481.00	-	21,45,481.00
	Provisions			
18,13,975.00	Provision for Management Fees and other fees	18,13,975.00	-	18,13,975.00
8,74,155.00	Provision for Gratuity	7,54,859.00	-	7,54,859.00
26,88,130.00	Total - C	25,68,834.00	-	25,68,834.00
55,78,031.00	Total A + B + C	(16,50,736.00)	72,50,000.00	55,99,264.00

For India Health Action Trust

M. Senthil Kumaran  
(Senthilkumaran Murugan)  
Managing Trustee



(H. S. Manjunatha)  
Trustee & Treasurer

**INDIA HEALTH ACTION TRUST, BANGALORE**

**SCHEDULE - 4**

**NOTES FORMING PART OF ACCOUNTS AS ON 31.3.2013**

**I. BACKGROUND:**

India Health Action Trust is a charitable trust, engaged in supporting programs in the area of health, particularly reproductive health, to facilitate research activities in same field, etc. The institution is registered under Section 12A(a) of the Income Tax Act, 1961, vide certificate no. DIT(E)/12A/Vol.I/1-225/W-1/04-05.

**II. CONSOLIDATION**

The consolidated Financial Statements have been prepared after compilation of Local and FCRA Accounts of Bangalore Office and Jaipur Office.  
The accounts of Jaipur office of India Health Action Trust is audited by other Chartered Accountant.

**III. SIGNIFICANT ACCOUNTING POLICIES:**

The Financial Statements are prepared in accordance with the Generally Accepted Accounting Practices, followed in India under accrual system of accounting.

**1. Revenue Recognition**

The institution has a policy to recognize income as follows:

- i) Grants as and when received.
- ii) Donations as and when received
- iii) Interest income from bank as and when received and as per the certification.

**2. Fixed Assets and Depreciation**

- a. The fixed assets have been capitalized at acquisition cost, with all identifiable expenditure incurred to bring the asset into present condition.
- b. As informed, the fixed assets have been physically verified by the institution during the year.
- c. The assets acquired for specific usage are accounted at its full value.
- d. Depreciation has been charged at the rates prescribed under the Income Tax Act, 1961
- e. Some fixed assets purchased have been installed at the premises of the Project. The Management has informed that the same has been physically verified by them and no material discrepancies from books were found on such verification.
- f. None of the fixed assets have been revalued during the year,
- g. As informed, the fixed assets have been physically verified by the management during the year and no discrepancies were found on such verification



3. A provision is recognized if, as a result of a past event, the Trust has a present legal obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by the best estimate of the outflow of economic benefits required to settle the obligation at reporting date. Where no reliable estimate can be made, a disclosure is made as contingent liability. A disclosure for contingent liability is also made, when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resource is remote, no provision or disclosure is made.

The Trust has made a provision for payment of Gratuity to employees amounting to Rs. 212,262 during the year.

Contingent Liabilities - NIL

- IV. During the year, out of the grants received, a sum of Rs. 95,95,327 have been transferred from FCRA Account to Jaipur bank account for the purposes of utilization of the funds, out of which Rs. 23,45,327 has been utilized and balance of Rs. 72,50,000 is shown as Advance. For this purpose, we have relied upon the audited Financial Statements of Jaipur Branch.
- V. The balance of Jaipur Branch as shown in the books of Bangalore Branch of Rs. 16,277 as on 31.3.2013 is subject to confirmation and subject to any adjustments and reconciliation after such confirmation.
- VI. In the opinion of the trustees, the assets consisting of Fixed Assets, Deposits, Loans and Advances and Others as on 31.03.2013 are true reflections and are shown at realizable value.
- VII. The balances of creditors, loans, advances, deposits etc as shown in the Financial Statements as on 31.03.2013, are subject to confirmation & subject to adjustments due to any reconciliation after such confirmation.
- VIII. The balances of Fixed Deposits as shown in the Financial Statements as on 31.03.2013, are subject to confirmation & subject to adjustments due to any reconciliation after such confirmation.

- IX. Where ever documentary evidence of supporting were not available for expenses, we have relied upon the management authentication and representation, that the same has been incurred for the purpose of the institution.
- X. Corresponding figures for previous periods presented have been regrouped, where necessary, to conform to the current year's classification.

M. Senthikumar

(M. Senthikumar)  
Trustee

(H.S. Sukathirtha)  
Trustee

Place : Bangalore  
Date : 10.12.2013



( N.Suresh )  
Chartered Accountant  
MM No. 023866



