

INDIA HEALTH ACTION TRUST (IHAT)

No. 13, 1st Floor, 4th Cross, N S Iyengar Street, Sheshadripuram, Bangalore - 560 020

Balance sheet as at 31st March, 2017 - Consolidated

| Particulars | Note No | As at | As at |
|---|---------|------------------------------|------------------------------|
| | | 31st March, 2017 (Rupees) | 31st March, 2016 (Rupees) |
| I. LIABILITIES | | | |
| Capital Fund | 1 | 4,74,19,211.94 | 2,40,51,303.83 |
| Grant Received in Advance | 2 | 2,08,92,418.50 | 2,32,24,769.29 |
| Capital Reserve A/c | | 5,78,80,367.33 | 5,85,47,787.61 |
| Non-Current Liabilities | | | |
| Long term provisions | 3 | 18,91,356.00 | 20,25,030.00 |
| Current Liabilities | | | |
| Current Liabilities & Payables | 4 | 3,29,84,184.13 | 2,21,63,111.22 |
| TOTAL LIABILITIES | | 16,10,67,537.90 | 13,00,12,001.96 |
| II. ASSETS | | | |
| Non-current assets | | | |
| Fixed assets | 5 | 5,78,80,367.33 | 5,97,31,176.61 |
| Long term loans and advances | 6 | 61,37,976.78 | 61,48,642.50 |
| Current assets | | | |
| Cash and cash equivalents | 7 | 8,87,46,682.38 | 5,50,05,233.52 |
| Short-term loans and advances | 8 | 45,70,203.00 | 60,39,274.22 |
| Other current assets | 9 | 37,32,308.41 | 30,87,675.11 |
| TOTAL ASSETS | | 16,10,67,537.90 | 13,00,12,001.96 |
| Significant Accounting Policies and Notes on Accounts | | | |

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

Per Report of Even Date



N. Suresh
Chartered Accountant
MM No. 023866



Shajy K Isac
Managing Trustee

For India Health Action Trust



Nanjundappa G M
Director Finance

Place : Bangalore
Date : 24.08.2017



INDIA HEALTH ACTION TRUST (IHAT)

No. 13, 1st Floor, 4th Cross, N S Iyengar Street, Sheshadripuram, Bangalore - 560 020

Statement of Income and Expenditure - Consolidated

| Particulars | Note No | For the year ended | For the year ended |
|--|---------|------------------------------|------------------------------|
| | | 31st March, 2017 (Rupees) | 31st March, 2016 (Rupees) |
| INCOME | | | |
| Other Income | 10 | 43,98,871.00 | 45,88,855.88 |
| Grant Utilized | | 55,82,40,710.21 | 40,48,42,660.33 |
| Total Revenue | | 56,26,39,581.21 | 40,94,31,516.21 |
| EXPENSES | | | |
| Project & Other expenses | 11 | 51,45,94,559.52 | 37,82,64,871.84 |
| Employee benefit expenses | 12 | 34,74,837.00 | 45,55,715.00 |
| Financial costs | 13 | 43,145.30 | 24,145.51 |
| Loss on Sale of Assets | 15 | 2,47,764.00 | |
| Depreciation and amortization expenses | 5 | 1,22,53,089.88 | 1,31,46,436.50 |
| Provision for Expenses | 14 | 77,639.00 | 5,82,999.00 |
| Total Expenses | | 53,06,91,034.70 | 39,65,74,167.85 |
| Less : Previous year's Accumulated income applied during the year | | | |
| Balance Expenses | | 53,06,91,034.70 | 39,65,74,167.85 |
| Excess of Income over Expenditure transferred to Capital Fund Account | | 3,19,48,546.51 | 1,28,57,348.36 |
| 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



N. Suresh
Chartered Accountant
MM No. 023866



Shajy K Isac
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Nanjundappa G M
Director Finance

Place : Bangalore
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INDIA HEALTH ACTION TRUST (IHAT)

No. 13, 1st Floor, 4th Cross, N S Iyengar Street, Sheshadripuram, Bangalore - 560 020

NOTES TO BALANCE SHEET

| | As at 31st March, 2017 (Rupees) | As at 31st March, 2016 (Rupees) |
|--|---------------------------------------|---------------------------------------|
| 1 CAPITAL FUND | | |
| Opening Balance | 1,91,71,758.81 | 1,68,19,641.98 |
| Closing Balance of Jaipur | 39,31,209.02 | - |
| Funders Closing Balance transferred to Grant | | |
| Received in Advance Account, Depreciation | (77,51,856.00) | (56,42,089.51) |
| Excess of Grant Utilised | | |
| Add : depreciation amount transferred | 1,19,553.60 | 16,403.00 |
| Capital Reserve Account | | |
| | - | - |
| Add: Excess of Income over Expenditure | | |
| transferred from Income & Expenditure | 3,19,48,546.51 | 1,28,57,348.36 |
| Account | | |
| | - | - |
| Balance transferred to Balance Sheet | 4,74,19,211.94 | 2,40,51,303.83 |
| Less : Previous year's Accumulated income | | |
| applied during the year | | |
| Less : Appropriations | | |
| | | |
| | | |
| 2 Grant Received in Advance | | |
| Opening Balance | | - |
| | | - |
| Grant Received in advance closing balance (| | |
| Donors' Account) | 2,08,92,418.50 | 2,32,24,769.29 |
| | | |
| Balance transferred to Balance Sheet | 2,08,92,418.50 | 2,32,24,769.29 |
| 3 NON - CURRENT LIABILITIES | | |
| Long-Term Provisions | | |
| Provision for Management Fees and other fees | 18,91,356.00 | 20,25,030.00 |
| Provision for Gratuity | | - |
| | | |
| Total | 18,91,356.00 | 20,25,030.00 |
| 4 CURRENT LIABILITIES | | |
| Current Liabilities & Payables | | |
| Statutory Liabilities | 50,30,559.00 | 34,65,302.00 |
| For Expenses | 1,44,80,285.63 | 79,77,319.00 |
| For Employees | 42,78,020.50 | 59,65,324.00 |
| For Others | 91,95,319.00 | 47,55,166.22 |
| | | |
| Total | 3,29,84,184.13 | 2,21,63,111.22 |



| | As at 31st March, 2017 (Rupees) | As at 31st March, 2016 (Rupees) |
|---|---------------------------------------|---------------------------------------|
| NON CURRENT ASSETS | | |
| 6 Long Term Loans and Advances | | - |
| Rental Advance | 61,12,226.78 | 61,22,892.50 |
| Other Advances | 25,750.00 | 25,750.00 |
| | | - |
| Total | 61,37,976.78 | 61,48,642.50 |
| CURRENT ASSETS | | |
| 7 Cash and Cash Equivalents | | - |
| Cash on hand | 38,283.00 | 92,374.00 |
| Balances with Scheduled banks | - | - |
| Bank Balances | 8,87,08,399.38 | 4,99,12,859.52 |
| In Deposits | - | 50,00,000.00 |
| | | - |
| Total | 8,87,46,682.38 | 5,50,05,233.52 |
| 8 Short-term Loans & Advances | | |
| Advance to Units | - | 47,59,847.22 |
| Employees' Advances | 3,35,964.00 | 1,50,477.00 |
| Expenses Advance | 42,34,239.00 | 11,28,950.00 |
| | | - |
| Total | 45,70,203.00 | 60,39,274.22 |
| 9 Other Current Assets | | |
| TDS Receivable | 37,32,308.41 | 24,42,772.21 |
| Accrued Interest on Fixed Deposits & SB Accounts | - | 6,44,902.90 |
| | | - |
| Total | 37,32,308.41 | 30,87,675.11 |



INDIA HEALTH ACTION TRUST (IHAT)

No. 13, 1st Floor, 4th Cross, N S Iyengar Street, Sheshadripuram, Bangalore - 560 020

NOTES TO INCOME AND EXPENDITURE ACCOUNT

| | For the year ended 31st March, 2017 (Rupees) | For the year ended 31st March, 2016 (Rupees) |
|--|--|--|
| 10 INCOME | | |
| | - | - |
| Grant Utilized | 55,82,40,710.21 | 40,48,42,660.33 |
| | <u>55,82,40,710.21</u> | <u>40,48,42,660.33</u> |
| OTHER INCOME | | |
| Interest Received | 42,76,647.00 | 45,88,855.88 |
| Sale of Assets | 1,22,224.00 | - |
| | <u>43,98,871.00</u> | <u>45,88,855.88</u> |
| Total - INCOME | <u>56,26,39,581.21</u> | <u>40,94,31,516.21</u> |
| 11 PROJECT & OTHER EXPENSES | | |
| Project Expenses | 48,71,45,302.02 | 34,81,53,141.20 |
| Auditor's remuneration | - | - |
| - As Auditor | 8,26,424.00 | 6,60,698.00 |
| AMC for Equipments | - | - |
| Communication Expenses | 13,60,020.00 | 17,91,417.64 |
| Computer Maintenance | 4,75,627.00 | 1,42,198.00 |
| Consultancy Charges/Fee | 85,22,708.00 | 1,01,26,405.00 |
| Electricity & Water | 15,60,510.00 | 18,66,783.00 |
| Insurance on Assets | 1,55,193.00 | 1,63,088.00 |
| Journals & Publications | 5,930.00 | 16,110.00 |
| Meeting Expenses | 7,33,224.00 | 4,16,631.00 |
| Office Expenses | 38,38,820.50 | 35,63,167.00 |
| Postage & Courier | 2,30,016.00 | 81,211.00 |
| Printing & Stationery | 7,78,757.00 | 12,36,407.00 |
| Rent office & Others | 48,52,968.00 | 67,15,269.00 |
| Repairs & Maintenance | 6,89,894.00 | 1,36,383.00 |
| Rates & Taxes | 2,500.00 | 3,000.00 |
| Travel Expenses | 15,60,154.00 | 17,27,771.00 |
| Vehicle repair & maintenance | 18,56,512.00 | 14,65,192.00 |
| | <u>51,45,94,559.52</u> | <u>37,82,64,871.84</u> |
| 12 EMPLOYEE BENEFIT EXPENSES | | |
| Salaries, employees benefits, etc | 34,74,837.00 | 45,55,715.00 |
| | <u>34,74,837.00</u> | <u>45,55,715.00</u> |
| 13 FINANCE COST | | |
| Bank charges | 43,145.30 | 24,145.51 |
| | <u>43,145.30</u> | <u>24,145.51</u> |
| 14 PROVISION FOR EXPENSES | | |
| Staff Gratuity Account | 77,639.00 | 5,82,999.00 |
| | <u>77,639.00</u> | <u>5,82,999.00</u> |
| 15 Loss on Sale of Assets | | |
| Loss on Sale of Assets | 2,47,764.00 | - |
| | <u>2,47,764.00</u> | <u>-</u> |



INDIA HEALTH ACTION TRUST (IHAT)

No. 13, 1st Floor, 4th Cross, N S Iyengar Street, Sheshadripuram, Bangalore - 560 020

Schedule - 5 Fixed Assets FC

| Sl No. | Particulars | W D V as on March 31, 2016 | Additions during the year | | Deductions during the year | Balance as on March 31, 2017 | Depreciation | | | W D V as on March 31, 2017 | |
|--------|------------------------------|----------------------------|---------------------------|---------------------|----------------------------|------------------------------|--------------|-----------------------|--------------------|----------------------------|-----------------------|
| | | | Before Sep '16 | After Sep '16 | | | Rates | Before Sep '16 | After Sep '16 | | Total |
| 1 | Computer & computer Software | 53,48,846.68 | 7,84,717.00 | | 12,135.00 | 61,21,428.68 | 60% | 36,72,857.21 | - | 36,72,857.21 | 24,48,571.47 |
| 2 | Office Equipment | 2,31,70,083.26 | 48,91,875.00 | 17,20,103.00 | 38,019.00 | 2,97,44,042.26 | 15% | 42,03,590.89 | 1,29,007.73 | 43,32,598.61 | 2,54,11,443.65 |
| 3 | furniture & Fixture | 1,80,60,270.71 | 11,058.00 | 2,05,505.00 | 55,772.00 | 1,82,21,061.71 | 10% | 18,01,555.67 | 10,275.25 | 18,11,830.92 | 1,64,09,230.79 |
| 4 | Vehicles | 1,18,82,333.96 | 31,35,063.00 | | | 1,50,17,396.96 | 15% | 22,52,609.54 | - | 22,52,609.54 | 1,27,64,787.42 |
| | Gross Total | 5,84,61,534.61 | 88,22,713.00 | 19,25,608.00 | 1,05,926.00 | 6,91,03,929.61 | | 1,19,30,613.31 | 1,39,282.98 | 1,20,69,896.28 | 5,70,34,033.33 |

Technical Support Unit - Delhi (Delhi TSU)

Schedule - 4 Fixed Assets

| Sl No. | Particulars | W D V as on March 31, 2016 | Additions during the year | | Deductions during the year | Balance as on March 31, 2017 | Depreciation | | | W D V as on March 31, 2017 | |
|--------|------------------------------|----------------------------|---------------------------|---------------|----------------------------|------------------------------|--------------|------------------|---------------|----------------------------|------------------|
| | | | Before Sep '16 | After Sep '16 | | | Rates | Before Sep '16 | After Sep '16 | | Total |
| 1 | Computer & computer Software | 63,924.00 | | | | 63,924.00 | 60% | 38,355.00 | - | 38,355.00 | 25,569.00 |
| 2 | Office Equipment | 17,268.00 | | | | 17,268.00 | 15% | 2,590.00 | - | 2,590.00 | 14,678.00 |
| | Gross Total | 81,192.00 | - | - | - | 81,192.00 | | 40,944.00 | - | 40,944.00 | 40,248.00 |

Local - Other

Schedule - 4 Fixed Assets

| Sl No. | Particulars | W D V as on March 31, 2016 | Additions during the year | | Deductions during the year | Balance as on March 31, 2016 | Depreciation | | | W D V as on March 31, 2017 | |
|--------|------------------------------|----------------------------|---------------------------|---------------|----------------------------|------------------------------|--------------|--------------------|---------------|----------------------------|--------------------|
| | | | Before Sep '16 | After Sep '16 | | | Rates | Before Sep '16 | After Sep '16 | | Total |
| 1 | Computer & computer Software | - | | | | - | 60% | - | - | - | - |
| 2 | Office Equipment | - | | | | - | 15% | - | - | - | - |
| 3 | furniture & Fixture | - | | | | - | 10% | - | - | - | - |
| 4 | Vehicle | 9,48,336.00 | | | | 9,48,336.00 | 15% | 1,42,250.00 | - | 1,42,250.00 | 8,06,086.00 |
| | Gross Total | 9,48,336.00 | - | - | - | 9,48,336.00 | | 1,42,250.00 | - | 1,42,250.00 | 8,06,086.00 |

