

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, 2020 - Consolidated

Particulars	Note No	Total	Total
		As at 31st March, 2020 (Rupees)	As at 31st March, 2019 (Rupees)
I. LIABILITIES			
Capital Fund	1	17,64,49,873.22	13,56,05,186.86
Grant Received in Advance	2	4,29,92,719.51	4,69,62,302.73
Capital Reserve A/c		4,60,99,553.46	4,84,60,353.28
Non-Current Liabilities	3		
Long term provisions		2,55,035.00	19,99,186.00
Current Liabilities	4		
Current Liabilities & Payables		7,00,12,835.05	6,14,79,927.00
TOTAL LIABILITIES		33,58,10,016.24	29,45,06,955.87
II. ASSETS			
Non-current assets			
Fixed assets	5	4,60,99,553.46	4,84,60,353.28
Long term loans and advances	6	77,02,819.00	74,58,273.00
Current assets			
Cash and cash equivalents	7	25,73,06,178.75	20,76,91,229.66
Short-term loans and advances	8	1,07,09,550.22	2,02,11,693.42
Other current assets	9	1,39,91,914.81	1,06,85,406.51
TOTAL ASSETS		33,58,10,016.24	29,45,06,955.87
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: 20023866AAAAAQ2284

Shajy K Isac
Managing Trustee

Govinda Raju
Director Finance

Place : Bangalore
Date : 14.10.2020



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, 2020 (Rupees)	For the year ended 31st March, 2019 (Rupees)
INCOME			
Grant Utilized	10	92,50,03,017.47	82,48,73,186.09
Project Receipts-NACO		1,98,71,641.00	2,60,88,491.00
Other Income		2,20,30,770.00	1,61,21,692.00
Total Revenue		96,69,05,428.47	86,70,83,369.09
EXPENSES			
Project & Other expenses	11	86,46,38,543.70	76,80,50,113.58
Employee benefit expenses	12	2,23,21,737.00	2,04,27,597.00
Financial costs	13	48,735.16	45,719.91
Loss on Sale of Assets	15	-	75,173.00
Depreciation and amortization expenses	5	97,22,426.82	1,04,61,310.02
Total Expenses		89,67,31,442.68	79,90,59,913.51
Excess of Income over Expenditure		7,01,73,985.79	6,80,23,455.58
Add: Exceptional / Extraordinary Items		18,13,975.00	-
Excess of Income over Expenditure transferred to Capital Fund Account		7,19,87,960.79	6,80,23,455.58
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

N. Suresh
Chartered Accountant
MM No. 023866
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No. 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 044

NOTES TO BALANCE SHEET

	Total	Total
	As at	As at
	31st March, 2020	31st March, 2019
	(Rupees)	(Rupees)
1 CAPITAL FUND		
Opening Balance	13,56,05,186.86	8,30,10,241.94
Less: Funders Closing Balance -transferred to Grant Received in Advance Account, Interest & Depreciation Excess of Grant Utilised	(3,11,43,274.43)	(1,54,28,510.66)
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	7,19,87,960.79	6,80,23,455.58
Balance transferred to Balance Sheet	17,64,49,873.22	13,56,05,186.86
2 Grant Received in Advance		
Grant Received in advance closing balance (Donors' Account)	4,29,92,719.51	4,69,62,302.73
Balance transferred to Balance Sheet	4,29,92,719.51	4,69,62,302.73
3 NON - CURRENT LIABILITIES		
Long-Term Provisions		
Provision for Expenses	2,55,035.00	19,99,186.00
Total	2,55,035.00	19,99,186.00
4 CURRENT LIABILITIES		
Current Liabilities & Payables		
Statutory Liabilities	1,01,96,284.00	83,61,715.00
For Expenses	5,29,28,833.05	4,41,72,513.00
For Employees	68,87,718.00	89,45,699.00
Total	7,00,12,835.05	6,14,79,927.00
NON CURRENT ASSETS		
6 Long Term Loans and Advances		
Rental Advance	77,02,819.00	74,32,523.00
Other Advances	-	25,750.00
Total	77,02,819.00	74,58,273.00
CURRENT ASSETS		
7 Cash and Cash Equivalents		
Cash on hand	6,675.00	30,675.00
Balances with Scheduled banks		
Bank Balances	7,72,99,503.75	4,76,60,554.66
In Deposits	18,00,00,000.00	16,00,00,000.00
Total	25,73,06,178.75	20,76,91,229.66



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, 2020	31st March, 2019
(Rupees)	(Rupees)
-	-
45,298.00	97,78,090.00
1,06,64,252.22	1,04,33,603.42
1,07,09,550.22	2,02,11,693.42
1,02,07,738.81	94,38,090.21
37,84,176.00	12,47,316.30
1,39,91,914.81	1,06,85,406.51



INDIA HEALTH ACTION TRUST (IHAT)

No. 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 04

NOTES TO INCOME AND EXPENDITURE ACCOUNT

	Total	Total
	For the year ended	For the year ended
	31st March, 2020	31st March, 2019
	(Rupees)	(Rupees)
10 INCOME		
Grant Utilized	92,50,03,017.47	82,48,73,186.09
Project Receipts- NACO	1,98,71,641.00	2,60,88,491.00
	94,48,74,658.47	85,09,61,677.09
OTHER INCOME		
Interest Received	2,20,30,770.00	1,61,21,692.00
	2,20,30,770.00	1,61,21,692.00
Total - INCOME	96,69,05,428.47	86,70,83,369.09
11 PROJECT & OTHER EXPENSES		
Project Expenses	80,48,46,048.29	71,82,67,430.00
Auditor's remuneration		
- As Auditor	13,74,459.00	10,77,489.00
Communication Expenses	28,11,819.00	21,82,817.00
Computer Maintenance	3,89,653.00	11,51,755.00
Consultancy Charges/Fee	32,12,315.00	11,45,399.00
Electricity & Water	48,22,080.00	51,44,370.00
Insurance on Assets	3,05,866.00	6,71,073.00
Meeting Expenses	44,61,523.00	17,36,826.00
Office Expenses	1,40,78,315.00	1,21,29,610.00
Postage & Courier	4,04,478.00	66,147.00
Printing & Stationery	19,11,174.00	12,66,593.00
Rent office & Others	1,46,10,040.00	1,45,04,773.00
Repairs & Maintenance	28,18,892.00	14,31,885.00
Rates & Taxes	2,500.00	2,500.00
Travel Expenses	50,69,330.00	40,52,670.00
Vehicle repair & maintenance	35,20,051.41	32,18,776.58
	86,46,38,543.70	76,80,50,113.58
12 EMPLOYEE BENEFIT EXPENSES		
Salaries, employees benefits, etc	2,23,21,737.00	2,04,27,597.00
	2,23,21,737.00	2,04,27,597.00
13 FINANCE COST		
Bank charges	48,735.16	45,719.91
	48,735.16	45,719.91
15 Loss on Sale of Assets		
Loss on Sale of Assets	-	75,173.00
	-	75,173.00



INDIA HEALTH ACTION TRUST (IHAT)

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

Sub-Notes to BS

Particulars	FC-Consolidated	Local-Delhi TSU	Local - Karnataka TSU
	As at 31st March, 2020 (Rupees)	As at 31st March, 2020 (Rupees)	As at 31st March, 2020 (Rupees)
CAPITAL FUND			
Funders Closing Balance as on 31-Mar-19 transferred to Grant Received in Advance Account	1,54,13,706.00	29,20,878.00	1,49,550.00
Interest Payable amount transferred from Grant Received advance Account	-	5,06,960.00	9,12,742.68
Purchase of asset (Overhead account) transferred capital fund account	1,15,168.00	-	-
Capital Expenditure transferred to Capital Reserve Account	-	5,272.89	-
	-	-	-
Less: Interest Received during the year transferred to Grant Received in Advance Account.	2,13,89,913.00	-	-
Add: Orgnisation Over Head exp adjusted Interest income	15,79,209.00	-	-
Total	(3,53,39,578.00)	34,33,110.89	7,63,192.68
Grant Received in Advance			
Opening Balance	4,27,71,272.05	34,27,838.00	7,63,192.68
Funders Closing Balance as on 31-Mar-19 transferred to Capital Fund Account	1,54,13,706.00	29,20,878.00	1,49,550.00
Add: Grant Received during the year	88,75,29,360.00	-	-
Add: Capital Expenditure transferred to Capital Reserve	24,46,356.93	-	-
Less: Grant Utilized during the year	92,50,03,017.47	-	-
Add: Sale of assets transferred to Capital reserve	24,338.00	-	-
Less: Orgnisation Over Head exp adjusted Interest income	15,79,209.00	-	-
Add: Interest Received transferred from Income & Expenditure account	2,13,89,913.00	-	-
Interest Payable amount transferred to Capital Fund Account	-	5,06,960.00	9,12,742.68
Total	4,29,92,719.51	-	-



INDIA HEALTH ACTION TRUST (IHAT)

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

Schedule - 5 Fixed Assets FC

Sl No.	Particulars	WDV as on 01-Apr-2019	Additions during the year		Deductions during the year	Balance as on March 31, 2020	Depreciation			W D V as on March 31, 2020	
			Before Sep '19	After Sep '19			Rates	Before Sep '19	After Sep '19		Total
1	Computer & computer Software	59,78,109.38	19,56,326.00	35,06,031.00	-	1,14,40,466.38	40%	31,73,774.15	7,01,206.20	38,74,980.35	75,65,486.04
2	Office Equipment	1,95,56,111.57	2,94,154.00	12,73,605.00	24,338.00	2,10,99,532.57	15%	29,73,889.14	95,520.38	30,69,409.51	1,80,30,123.05
3	Furniture & Fixture	1,36,83,762.84	64,230.00	2,91,619.00	-	1,40,39,611.84	10%	13,74,799.28	14,580.95	13,89,380.23	1,26,50,231.61
4	Vehicles	92,22,558.91	-	-	-	92,22,558.91	15%	13,83,383.84	-	13,83,383.84	78,39,175.07
	Gross Total	4,84,40,542.70	23,14,710.00	50,71,255.00	24,338.00	5,58,02,169.70		89,05,846.41	8,11,307.53	97,17,153.93	4,60,85,015.77

Technical Support Unit - Delhi (Delhi TSU)

Schedule - 4 Fixed Assets

Sl No.	Particulars	WDV as on 01-Apr-2019	Additions during the year		Deductions during the year	Balance as on March 31, 2020	Depreciation			W D V as on March 31, 2020	
			Before Sep '19	After Sep '19			Rates	Before Sep '19	After Sep '19		Total
1	Computer & computer Software	9,205.20	-	-	-	9,205.20	40%	3,682.08	-	3,682.08	5,523.12
2	Office Equipment	10,605.38	-	-	-	10,605.38	15%	1,590.81	-	1,590.81	9,014.57
	Gross Total	19,810.58	-	-	-	19,810.58		5,272.89	-	5,272.89	14,537.69

