





Certificate

We have audited the accounts of India Health Action Trust (Bangalore Main Account, Sub Accounts Lucknow and Zones), No.13, 1st Floor, 4th Cross, N S Iyengar Street, Sheshadripuram, Bangalore-560 020, Karnataka, Permanent Registration Number: 094421308 dt. 06-02-2009, renewed on 22.08.2016 vide no: 6909692016 for the financial year ending the 31st March, 2016 and examined all relevant books and vouchers and certify according to the audited accounts:

We did not audit the accounts of India Health Action Trust (Jaipur Branch), No. 46, jai Jawan Colony - II, Tonk Road, Jaipur, Rajasthan, 302018, for the year then ended. There amounts have been audited by other auditors whose report and FCRA Utilisation Certificate have been furnished to us, and we certify based solely on the certificate the report of their auditor, that:

- (i) The consolidated brought forward foreign contribution at the beginning of the financial year was Rs.4,12,53,467.44;
- (ii) Consolidated Foreign contribution of Rs.39,60,15,457.14 was received by the Association during the financial year 2015-16;
- (iii) Consolidated Interest accrued on foreign contribution and Consolidated other income derived from foreign contribution or interest thereon of Rs.44,13,358.00 was received by the Association during the financial year 2015-16;
- (iv) The Consolidated balance of unutilised foreign contribution with the Association at the end of the financial year 31.03.2016 was Rs.5,32,26,424.26;
- (v) Certified that the Association has maintained the accounts of Consolidated foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules,2011.
- (vi) The information in this certificate and in the enclosed Consolidated Balance Sheet and Consolidated statement of Receipt and Payment, subject to the Notes enclosed, is correct as checked by us.
- (vii) The association has utilised the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.



N.SURESH
CHARTERED ACCOUNTANT

MM No : 023866

504,5th Floor, Commerce House,
9/1, 'Cunningham Road',
Bangalore - 560 052

Place : Bangalore
Date : 28.09.2016

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, 2016 - FCRA

Particulars	Note No	FC-Consolidated	
		As at 31st March, 2016 (Rupees)	As at 31st March, 2015 (Rupees)
I. LIABILITIES			
Capital Fund	1	1,59,06,288.43	65,33,740.44
Grant Received in Advance	2	2,48,17,398.61	1,80,76,592.80
Capital Reserve A/c		5,84,61,534.62	5,72,32,803.11
Non-Current Liabilities			
Long term provisions	3	10,80,364.00	14,54,125.00
Current Liabilities			
Current Liabilities & Payables	4	1,91,27,970.40	1,72,89,006.77
TOTAL LIABILITIES		11,93,93,556.06	10,05,86,268.12
II. ASSETS			
Non-current assets			
Fixed assets	5	5,84,61,534.61	5,72,32,803.11
Long term loans and advances	6	61,26,642.50	61,10,833.00
Current assets			
Cash and cash equivalents	7	5,21,46,588.36	3,55,37,405.02
Short-term loans and advances	8	13,74,856.00	7,36,837.00
Other current assets	9	12,83,934.59	9,68,389.99
TOTAL ASSETS		11,93,93,556.06	10,05,86,268.12
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

For India Health Action Trust

Shajy Isac
Managing Trustee

Nanjundappa G M
Director Finance



Place : Bangalore
Date : 28.09.2016

INDIA HEALTH ACTION TRUST (IHAT)

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

Statement of Income and Expenditure - FCRA

Particulars	Note No	FC-Consolidated	
		For the year ended 31st March, 2016 (Rupees)	For the year ended 31st March, 2015 (Rupees)
INCOME			
Other Income	10	44,13,358.00	39,21,655.00
Grant Utilized		38,67,42,657.93	37,66,68,154.50
Total Revenue		39,11,56,015.93	38,05,89,809.50
EXPENSES			
Project & Other expenses	11	35,89,38,638.42	34,76,53,496.00
Employee benefit expenses	12	38,13,729.00	33,71,955.00
Financial costs	13	24,145.51	39,428.44
Depreciation and amortization expenses	5	1,27,81,866.50	97,11,339.82
Provision for Expenses	14	5,82,999.00	2,63,742.00
Total Expenses		37,61,41,378.43	36,10,39,961.26
Less: Previous Year's Accumulated Income Applied During the Year			2,69,63,330.00
		37,61,41,378.43	33,40,76,631.26
Excess of Income over Expenditure transferred to Capital Fund Account		1,50,14,637.50	4,65,13,178.24
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

For India Health Action Trust

Shajy Isac
Managing Trustee

Nanjundappa G M
Director Finance


Place : Bangalore
Date : 28.09.2016



INDIA HEALTH ACTION TRUST (IHAT)
 No. 13, 1st Floor, 4th Cross, N S Iyengar Street, Sheshadripuram, Bangalore - 560 020
 Consolidated Receipts & Payments Accounts for the period ended 31st March, 2016 - FCRA


Receipts	Consolidated Amount 31-Mar-16	Payments	Consolidated Amount 31-Mar-16
Opening Balance		By Project & Other Expenses	
To Cash-in-Hand	1,19,595.00	* Project Expenses	32,19,84,459.20
* Bank Balance	4,05,03,808.44	* Auditor's Remuneration	2,12,198.00
* HDFC Bank Accounts	6,30,064.00	* Consultancy Charges/Fees	96,41,680.00
* Fixed Deposit	-	* Rent Office & Others	65,74,644.00
* Accrued Interest	-	* Communication expenses	17,55,133.64
* Advances	-	* Computer Maintenance	1,42,198.00
* Grants Received	38,90,70,105.74	* Electricity & Water	18,36,441.00
		* Insurance on Assets	1,79,261.00
		* Journal & Publications	16,110.00
Amount Received for Jaipur Project - CAF Viv Health Care ULK Ltd	69,45,351.40	* Meeting Expenses	3,88,621.00
	44,13,358.00	* Office Expenses	34,80,399.00
* Interest Received and Accrued		* Postage & Courier	78,086.00
		* Printing & Stationery	12,21,620.00
		* Repair & Maintenance	95,255.00
		* Rates & Taxes	3,000.00
		* Travel Expenses	15,07,841.00
		* Vehicle Repair & Maintenance	14,48,952.00
		* Salaries, Employees benefits etc	44,32,794.00
		* Bank Charges	24,145.51
		* Staff Gratuity Account	9,56,760.00
		* Pre Paid Expenses	6,04,911.00
		* Purchase of Fixed Assets	1,40,10,598.00
		* Advance Paid	2,22,704.00
		* Rental Deposit	15,809.50
		* Payment made to Creditors	1,72,89,006.77
		* TDS Receivable	3,33,230.70
		Closing Balance	80,079.00
		* Cash on Hand	6,12,377.90
		* Accrued Interest	
		* Bank Balance	
		* HDFC Bank Accounts	4,75,34,017.36
		* Fixed Deposit	50,00,000.00
Total	44,16,82,282.58	Total	44,16,82,282.58

For India Health Action Trust


 (Shaly Isac)
 Managing Trustee



(Nanjundappa G M)
 Director - Finance


 (N.Suresh)
 Chartered Accountant
 MM. No. 023866



Place : Bangalore
 Date : 28 Sep-16

INDIA HEALTH ACTION TRUST (IHAT)

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

NOTES TO BALANCE SHEET - FCRA

	FC-Consolidated	
	As at 31st March, 2016 (Rupees)	As at 31st March, 2015 (Rupees)
1 CAPITAL FUND		
Opening Balance	65,33,740.44	6,22,93,288.11
Funders Closing Balance -transferred to Grant Received in Advance Account, Depreciation Excess of Grant Utilised	(56,42,089.51)	(7,53,09,395.91)
Less: Previous Year Accumulation applied during the year		(2,69,63,330.00)
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	1,50,14,637.50	4,65,13,178.24
Balance transferred to Balance Sheet	1,59,06,288.43	65,33,740.44
2 Grant Received in Advance		
Grant Received in advance closing balance	2,48,17,398.61	1,80,76,592.80
Balance transferred to Balance Sheet	2,48,17,398.61	1,80,76,592.80
3 NON - CURRENT LIABILITIES		
Long-Term Provisions		
Provision for Management Fees and other fees	10,80,364.00	8,69,309.00
Provision for Gratuity	-	5,84,816.00
Total	10,80,364.00	14,54,125.00
4 CURRENT LIABILITIES		
Current Liabilities & Payables		
Statutory Liabilities	33,89,538.00	34,10,123.00
For Expenses	79,05,599.00	75,73,858.00
For Employees	59,65,324.00	25,75,812.77
For Others	18,67,509.40	37,29,213.00
Total	1,91,27,970.40	1,72,89,006.77
NON CURRENT ASSETS		
6 Long Term Loans and Advances		
Rental Advance	61,00,892.50	60,85,083.00
Other Advances	25,750.00	25,750.00
Total	61,26,642.50	61,10,833.00
CURRENT ASSETS		
7 Cash and Cash Equivalents		
Cash on hand	76,515.00	1,06,234.00
Balances with Scheduled banks		
Bank Balances	4,70,70,073.36	3,54,31,171.02
In Deposits	50,00,000.00	-
Total	5,21,46,588.36	3,55,37,405.02



	FC-Consolidated	
	As at	As at
	31st March, 2016 (Rupees)	31st March, 2015 (Rupees)
8 Short-term Loans & Advances		
Advance to Units	2,50,928.00	2,50,928.00
Employees' Advances	1,50,477.00	1,50,426.00
Expenses Advance	9,73,451.00	3,35,483.00
Total	13,74,856.00	7,36,837.00
9 Other Current Assets		
TDS Receivable	6,71,556.69	3,38,325.99
Accrued Interest on Fixed Deposits & SB Accounts	6,12,377.90	6,30,064.00
Total	12,83,934.59	9,68,389.99



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-FCRA

	FC-Consolidated	FC-Consolidated
	For the year ended	For the year ended
	31st March, 2016	31st March, 2015
	(Rupees)	(Rupees)
10 INCOME		
Grant Utilized	38,67,42,657.93	37,66,68,154.50
	38,67,42,657.93	37,66,68,154.50
OTHER INCOME		
Interest Received	44,13,358.00	39,21,655.00
	44,13,358.00	39,21,655.00
Total - INCOME	39,11,56,015.93	38,05,89,809.50
11 PROJECT & OTHER EXPENSES		
Project Expenses	33,06,93,537.20	31,83,50,287.00
Auditor's remuneration		
- As Auditor	5,17,998.00	4,52,339.00
AMC for Equipments		
Communication Expenses	17,19,507.22	25,52,707.00
Computer Maintenance	1,42,198.00	5,60,791.00
Consultancy Charges/Fee	95,40,947.00	93,40,407.00
Electricity & Water	17,52,090.00	15,37,190.00
Insurance on Assets	1,53,271.00	1,10,896.00
Journals & Publications	16,110.00	14,369.00
Meeting Expenses	3,88,621.00	14,39,385.00
Office Expenses	34,34,653.00	34,33,055.00
Postage & Courier	78,086.00	3,58,158.00
Printing & Stationery	12,21,620.00	11,31,869.00
Rent office & Others	62,74,564.00	52,84,679.00
Repairs & Maintenance	87,901.00	6,64,603.00
Rates & Taxes	3,000.00	5,875.00
Travel Expenses	15,10,935.00	13,35,196.00
Vehicle repair & maintenance	14,03,600.00	10,81,690.00
	35,89,38,638.42	34,76,53,496.00
12 EMPLOYEE BENEFIT EXPENSES		
Salaries, employees benefits, etc	38,13,729.00	33,71,955.00
	38,13,729.00	33,71,955.00
13 FINANCE COST		
Bank charges	24,145.51	39,428.44
	24,145.51	39,428.44
14 PROVISION FOR EXPENSES		
Staff Gratuity Account	5,82,999.00	2,63,742.00
	5,82,999.00	2,63,742.00



INDIA HEALTH ACTION TRUST (IHAT)

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

Sub-Notes to BS-FCRA

Particulars	FC-Consolidated	FC-Consolidated
	As at 31st March, 2016 (Rupees)	As at 31st March, 2015 (Rupees)
CAPITAL FUND		
Less: Funders Closing Balance as on 31-Mar-14 transferred to Grant Received in Advance Account		5,32,14,996.84
Add: Excess of Grant Utilized transferred to Capital Fund Account		2,09,53,048.04
Add: Depreciation till 31-Mar-14 transferred from Capital Reserve Account		49,47,095.07
Less: Capital Expenditure transferred to Capital Reserve Account	12,28,731.51	4,40,72,887.18
Less: Interest Received during the year transferred to Grant Received in Advance Account.	44,13,358.00	39,21,655.00
Total	(56,42,089.51)	(7,53,09,395.91)
Grant Received in Advance		
Opening Balance	1,80,76,592.80	
Add: Funders Closing Balance as on 31-Mar-14 transferred from Capital Fund Account		5,32,14,996.84
Less: Excess of Grant Utilized transferred to Capital Fund Account		2,09,53,048.04
Less: Capital Expenditure transferred to Capital Reserve A/c till 31-Mar-2014		1,81,07,011.00
Add: Grant Received during the year	38,90,70,105.74	37,66,68,154.50
Less: Grant Refunded during the year		
Add: Interest Received transferred from Income & Expenditure account	44,13,358.00	39,21,655.00
Less: Grant Utilized during the year	38,67,42,657.93	37,66,68,154.50
Total	2,48,17,398.61	1,80,76,592.80



INDIA HEALTH ACTION TRUST (IHAT)

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

Schedule - 5 Fixed Assets FC

SI No.	Particulars	WDV as on 01-Apr-2015	Additions during the year		Deductions during the year	Balance as on March 31, 2016	Depreciation		WDV as on March 31, 2016		
			Before Sep '15	After Sep '15			Before Sep '15	After Sep '15		Total	
1	Computer & computer Software	60,31,173.71	2,06,718.00	40,76,700.00		1,03,14,591.71	60%	37,42,735.03	12,23,010.00	49,65,745.03	53,48,846.68
2	Office Equipment	1,98,22,115.52	39,53,170.00	32,01,179.00		2,69,76,464.52	15%	35,66,292.83	2,40,088.43	38,06,381.26	2,31,70,083.26
3	furniture & Fixture	1,74,00,297.46	8,83,729.00	16,89,102.00		1,99,73,128.46	10%	18,28,402.65	84,455.10	19,12,857.75	1,80,60,270.71
4	Vehicles	1,39,79,216.42				1,39,79,216.42	15%	20,96,882.46	-	20,96,882.46	1,18,82,333.96
	Gross Total	5,72,32,803.11	50,43,617.00	89,66,981.00	0	7,12,43,401.11		1,12,34,312.97	15,47,553.53	1,27,81,866.50	5,84,61,534.61



INDIA HEALTH ACTION TRUST

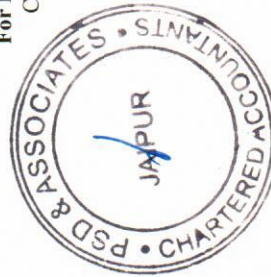
46, Jai Jawan Colony-II, Tonk Road, Jaipur (Rajasthan)

BALANCE SHEET AS AT 31st MARCH 2016 FCRA-ACCOUNT - JAIPUR

Previous Year (Rs.)	Liabilities	Detailed Amount (Rs.)	Amount (Rs.)	Previous Year (Rs.)	Assets	Detailed Amount (Rs.)	Amount (Rs.)
1,392,105.92	<u>Capital Fund A/c</u> Opening Balance	5,405,508.92		253,466.00	<u>Fixed Assets</u> (As per Schedule-I)		195,338.00
4,013,403.00	<u>Add:</u> Excess of Income over Exps.	-		66,044.50	<u>Current Assets</u> T.D.S. Receivable IHAT HO Bangalore FCRA a/c		66,044.50 1,867,509.40
-	<u>Less:</u> Excess of Expenses over Income transferred from Income and Expenditure account	2,855,159.02	2,550,349.90	13,361.00	<u>Cash & Bank Balance:</u> Cash-in-hand Cash at Bank:		3,514.00
-	<u>Current Liabilities & Provisions</u> - Audit Fee Payable A/c		46,000.00	5,072,637.42	HDFC Bank A/c-064420000001624		463,944.00
5,405,508.92	Total		2,596,349.90	5,405,508.92	Total		2,596,349.90

As per Report of Even Date

For P S D & Associates
Chartered Accountants



(V.K. Goyal)
Partner
M.No.077061

For India Health Action Trust

(Priyamvada Singh)
Project Director

Managing Trustee/Treasurer

Place: Jaipur

Dated: 30-06-2016

INDIA HEALTH ACTION TRUST

46, Jai Jawan Colony-II, Tonk Road, Jaipur (Rajasthan)


INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 1st April-2015 to 31st MARCH 2016
FCRA-ACCOUNT - JAIPUR

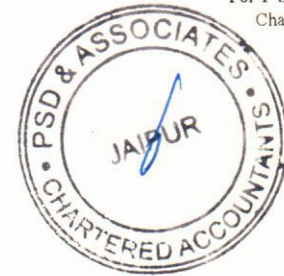
Previous Year (Rs.)	Expenditure	Amount (Rs.)	Previous Year (Rs.)	Income	Amount (Rs.)
6,574,830.00	To Project Expenses - PPTCT Project - CAF-ViiVHealth Care	8,354,887.00	10,761,567.00	By Fund Transfer from Main FCRA Bangalore - CAF-ViiVHealth Care -PPTCT Project	6,945,351.40
-	To Consultancy Charges/ Fee	105,233.00	4,974.00	By Income from Sale of Fixed Assets	-
-	" Contribution To Provident Fund	67,680.00	425,166.00	By Interest on Fixed Deposits	-
75,400.00	" Salaries & Allowances	486,398.00			
-	" Staff Welfare Expenses	23,000.00			
-	" Travel Expenses Staff & Consultants	25,378.00		Excess of Expenditure over Income transferred to Capital Fund	2,855,159.02
34,069.00	" Vehicle Repair & Maintenance	35,602.00			
-	" Administrations Charges-PF	8,100.00			
-	" AMC-Computers	9,750.00			
8,494.00	" Communications	41,213.42			
30,205.00	" Electricity & Water	86,063.00			
5,420.00	" Office Expenses	45,746.00			
70,602.00	" Insurance & Mediclaim Policies	30,022.00			
272,800.00	" Rent	300,080.00			
-	" Staff Recruitment Expenses	3,865.00			
4,500.00	" Repair & Maintenance	13,175.00			
-	" Vehicle Insurance	25,990.00			
28,090.00	" Audit Fee	80,200.00			
-	" Assets Writen Off	15,864.00			
73,894.00	" Depreciation	42,264.00			
4,013,403.00	Excess of Income over Expenditure transferred to Capital Fund	-			
11,191,707.00	Total	9,800,510.42	11,191,707.00	Total	9,800,510.42

As per Report of Even Date
For PSD & Associates
Chartered Accountants

For India Health Action Trust


Managing Trustee/Treasurer


(Priyamvada Singh)
Project Director




(V.K. Goyal)
Partner
M.No.077061

Place: Jaipur
Dated: 30-06-2016

INDIA HEALTH ACTION TRUST
46, Jai Jawan Colony-II, Tonk Road, Jaipur (Rajasthan)

FCRA-LOCAL ACCOUNT - JAIPUR
Schedule of Fixed Assets as on 31st March-2016

FY - 2015-16

Schedule-I

S. No.	Asset	Opening Balance as on 01.04.2015	Additions made		Sale / Deletions made	Total as on 31.03.2016	Depreciation			W D V as on 31-3-2016	
			Before Sept.2015	After Sept.2015			Rate	Before Sept.2015	After Sept.2015		For the year
1	Computer & Printers	27,946	-	-	-	27,946	60%	16,666.00	-	16,666	11,280
2	Office Equipments	99,157	-	-	7,740	91,417	15%	13,453.00	-	13,453	77,964
3	Furniture & Fixtures	119,708	-	-	8,124	111,584	10%	11,147.00	-	11,147	100,437
4	Vehicles	6,655	-	-	-	6,655	15%	998.00	-	998	5,657
	Total Rs.	253,466	-	-	15,864	237,602		42,264	-	42,264	195,338



Place: Jaipur
Dated: 30-06-2016

(Signature)

Managing Trustee/Treasurer

(Signature)

(Priyamvada Singh)
Project Director

For India Health Action Trust