



CERTIFICATE

We have audited the accounts of India Health Action Trust (Bangalore Main Account, Sub Accounts), NO.8, V K Commerce, 3rd Main, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560044, Karnataka, Registration Number: 094421308 dt. 06-02-2009, renewed on 22.08.2016 vide no:0300063982016 for the financial year ending 31st March, 2019 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) The consolidated brought forward foreign contribution at the beginning of the financial year was Rs.30,95,99,251.52
- (ii) Consolidated Foreign contribution of Rs.59,98,88,573.89 was received by the Association during the financial year 2018-19;
- (iii) Consolidated Interest accrued on foreign contribution and Consolidated other income derived from foreign contribution or interest thereon of Rs.1,56,56,268 was received by the Association during the financial year 2018-19;
- (iv) The Consolidated balance of unutilised foreign contribution with the Association at the end of the financial year 2018-19 was Rs.19,60,80,338.88
- (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 - 560052

UDIN:19023866AAAA BUI482

Place : Bangalore
Date : 23-Dec-2019

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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 - FCRA

Particulars	Note No	FC-Consolidated	
		As at 31st March, 2019 (Rupees)	As at 31st March, 2018 (Rupees)
I. LIABILITIES			
Capital Fund	1	12,24,50,148.44	7,37,47,994.44
Grant Received in Advance	2	4,27,71,272.05	24,26,55,959.57
Capital Reserve A/c		4,84,40,542.70	5,78,84,199.38
Non-Current Liabilities			
Long term provisions	3	9,01,624.00	11,23,862.00
Current Liabilities			
Current Liabilities & Payables	4	6,02,82,302.00	1,62,46,688.00
TOTAL LIABILITIES		27,48,45,889.19	39,16,58,703.39
II. ASSETS			
Non-current assets			
Fixed assets	5	4,84,40,542.70	5,78,84,199.38
Long term loans and advances	6	74,58,273.00	74,81,668.00
Current assets			
Cash and cash equivalents	7	19,48,33,022.58	30,92,94,114.62
Short-term loans and advances	8	2,02,61,624.42	1,51,93,195.00
Other current assets	9	38,52,426.49	18,05,526.39
TOTAL ASSETS		27,48,45,889.19	39,16,58,703.39
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

Shajy K Isac
Managing Trustee

Nanjundappa G M
Director Finance

UDIN: 19023866AAAAAY5319

Place : Bangalore

Date : 20.09.2019



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 - FCRA

Particulars	Note No	FC-Consolidated	
		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	70,36,53,909.40
Other Income		1,56,56,268.00	93,44,106.00
Total Revenue		84,05,29,454.09	71,29,98,015.40
EXPENSES			
Project & Other expenses	11	74,63,58,422.58	63,99,72,888.15
Employee benefit expenses	12	1,93,14,627.00	1,75,89,863.50
Financial costs	13	44,680.83	47,054.80
Depreciation and amortization expenses	5	1,04,53,301.68	1,27,15,262.95
Provision for Expenses	14	-	3,25,014.00
Total Expenses		77,61,71,032.09	67,06,50,083.40
		77,61,71,032.09	67,06,50,083.40
Excess of Income over Expenditure transferred to Capital Fund Account		6,43,58,422.00	4,23,47,932.00
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

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.

Receipts & Payments Accounts for the period ended 31st March, 2019 - FCRA

	Receipts	Amount 31-Mar-2019		Payments	Amount 31-Mar-2019
	Opening Balance		By	Project & Other Expenses	
To	Cash-in-Hand	12,507.00	"	Project Expenses	63,21,18,711.00
"	Bank Balance		"	Auditor's Remuneration	5,44,887.00
"	HDFC Bank Accounts	13,92,81,607.62	"	Consultancy Charges/Fees	8,23,169.00
"	Fixed Deposit	17,00,00,000.00	"	Rent Office & Others	1,42,74,673.00
"	Accrued Interest	3,05,136.90	"	Communication expenses	20,84,950.00
"	Grants Received	59,98,88,573.89	"	Computer Maintenance	11,24,875.00
"	Interest Received	1,56,56,268.00	"	Electricity & Water	51,12,628.00
			"	Insurance on Assets	6,50,481.00
			"	Meeting Expenses	16,73,946.00
			"	Office Expenses	1,20,97,343.00
			"	Postage & Courier	56,583.00
			"	Printing & Stationery	12,25,581.00
			"	Repair & Maintenance	13,89,747.00
			"	Rates & Taxes	2,500.00
			"	Travel Expenses	33,10,814.00
			"	Vehicle Repair & Maintenance	32,18,776.58
			"	Salaries, Employees benefits etc	1,95,36,865.00
			"	Bank Charges	44,680.83
			"	Purchase of Fixed Assets	10,09,645.00
			"	Advance Paid/settled to/by Vendors	1,14,11,490.42
			"	Payment made/settled to/by Creditors	1,62,46,688.00
			"	TDS Receivable	11,04,720.70
			"	Closing Balance	
			"	Cash on Hand	13,262.00
			"	Bank Balance	
			"	HDFC Bank Accounts	3,48,19,760.58
			"	Fixed Deposit	16,00,00,000.00
			"	Accrued Interest	12,47,316.30
	Total	92,51,44,093.41		Total	92,51,44,093.41

For India Health Action Trust



N. Suresh
Chartered Accountant
MM No. 023866



Shajy K Isac
Managing Trustee



Nanjundappa G M
Director - Finance



Place : Bangalore
Date : 20.09.2019
UDIN : 19023866 AAAAAA 45319



INDIA HEALTH ACTION TRUST (IHAT)

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

NOTES TO BALANCE SHEET-FCRA

	FC-Consolidated	
	As at 31st March, 2019 (Rupees)	As at 31st March, 2018 (Rupees)
1 CAPITAL FUND		
Opening Balance	7,37,47,994.44	4,08,96,703.44
Less:Funders Closing Balance -transferred to Grant Received in Advance Account, Interest & Depreciation Excess of Grant Utilised	(1,56,56,268.00)	(94,96,641.00)
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	6,43,58,422.00	4,23,47,932.00
Balance transferred to Balance Sheet	12,24,50,148.44	7,37,47,994.44
2 Grant Received in Advance		
Grant Received in advance closing balance	4,27,71,272.05	24,26,55,959.57
Balance transferred to Balance Sheet	4,27,71,272.05	24,26,55,959.57
3 NON - CURRENT LIABILITIES		
Long-Term Provisions		
Provision for Expenses	8,69,309.00	8,69,309.00
Provision for Gratuity	32,315.00	2,54,553.00
Total	9,01,624.00	11,23,862.00
4 CURRENT LIABILITIES		
Current Liabilities & Payables		
Statutory Liabilities	79,28,911.00	71,11,978.00
For Expenses	4,41,17,647.00	60,28,217.00
For Employees	82,35,744.00	31,06,493.00
Total	6,02,82,302.00	1,62,46,688.00



		FC-Consolidated	
		As at	As at
		31st March, 2019	31st March, 2018
		(Rupees)	(Rupees)
NON CURRENT ASSETS			
6	Long Term Loans and Advances		
	Rental Advance	74,32,523.00	74,55,918.00
	Other Advances	25,750.00	25,750.00
	Total	74,58,273.00	74,81,668.00
CURRENT ASSETS			
7	Cash and Cash Equivalents		
	Cash on hand	13,262.00	12,507.00
	Balances with Scheduled banks		
	Bank Balances	3,48,19,760.58	13,92,81,607.62
	In Deposits	16,00,00,000.00	17,00,00,000.00
	Total	19,48,33,022.58	30,92,94,114.62
8	Short-term Loans & Advances		
	Advance to Units	51,533.00	51,533.00
	Employees' Advances	97,16,639.00	12,77,534.00
	Expenses Advance	1,04,93,452.42	1,38,64,128.00
	Total	2,02,61,624.42	1,51,93,195.00
9	Other Current Assets		
	TDS Receivable	26,05,110.19	15,00,389.49
	Accrued Interest on Fixed Deposits	12,47,316.30	3,05,136.90
	Total	38,52,426.49	18,05,526.39



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 - FCRA

	FC-Consolidated	FC-Consolidated
	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	70,36,53,909.40
	82,48,73,186.09	70,36,53,909.40
OTHER INCOME		
Interest Received	1,56,56,268.00	93,44,106.00
	1,56,56,268.00	93,44,106.00
Total - INCOME	84,05,29,454.09	71,29,98,015.40
11 PROJECT & OTHER EXPENSES		
Project Expenses	69,84,14,269.00	58,86,09,348.00
Auditor's remuneration		
- As Auditor	8,94,887.00	7,53,059.00
Communication Expenses	20,88,150.00	26,23,552.28
Computer Maintenance	11,24,875.00	20,14,679.00
Consultancy Charges/Fee	8,23,169.00	23,08,301.00
Electricity & Water	51,12,628.00	41,39,403.00
Insurance on Assets	6,50,481.00	7,70,535.00
Meeting Expenses	16,73,946.00	11,37,493.50
Office Expenses	1,20,97,343.00	88,55,289.87
Postage & Courier	56,583.00	1,84,880.50
Printing & Stationery	12,25,581.00	12,75,959.00
Rent office & Others	1,42,74,673.00	1,39,12,712.00
Repairs & Maintenance	13,89,747.00	80,68,579.00
Rates & Taxes	2,500.00	2,500.00
Travel Expenses	33,10,814.00	23,84,377.00
Vehicle repair & maintenance	32,18,776.58	29,32,220.00
	74,63,58,422.58	63,99,72,888.15
12 EMPLOYEE BENEFIT EXPENSES		
Salaries, employees benefits, etc	1,93,14,627.00	1,75,89,863.50
	1,93,14,627.00	1,75,89,863.50
13 FINANCE COST		
Bank charges	44,680.83	47,054.80
	44,680.83	47,054.80
14 PROVISION FOR EXPENSES		
Staff Gratuity Account	-	3,25,014.00
	-	3,25,014.00



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-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
	Previous Year	5,70,34,033.33	95,67,513.00	40,14,607.00	16,691.00	7,05,99,462.33		1,19,94,654.14	7,20,608.83	1,27,15,262.95	5,78,84,199.38

