



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 dated 06-02-2009, renewed on 22.08.2016 vide no:0300063982016 for the financial year ending 31st March, 2020 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.19,60,80,338.88
- (ii) Consolidated Foreign contribution of Rs.88,75,29,360.00 as received by the Association during the financial year 2019-20;
- (iii) Consolidated Interest accrued on foreign contribution and Consolidated other income derived from foreign contribution or interest thereon of Rs.2,13,89,913.00 was received by the Association during the financial year 2019-20;
- (iv) The Consolidated balance of unutilised foreign contribution with the Association at the end of the financial year 2019-20 was Rs.24,81,11,110.69
- (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
UDIN: 21023866AAAAAR9466

504, 5th Floor, Commerce House,
9/1, 'Cunningham Road',
Bangalore - 560052

Place : Bangalore
Date : 9.6.2021

NOTES:

1. The balance of unutilized Foreign Contribution with the institution at the end of the year 31.03.2020 was Rs.24,81,11,110.69. It has been arrived as follows:

Cash	2,328.00
Bank Balance	6,43,24,606.69
Fixed Deposit	18,00,00,000.00
Accrued Interest	37,84,176.00
TOTAL	24,81,11,110.69



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 - FCRA

Particulars	Note No	FC-Consolidated	
		As at 31st March, 2020 (Rupees)	As at 31st March, 2019 (Rupees)
I. LIABILITIES			
Capital Fund	1	15,96,18,172.14	12,24,50,148.44
Grant Received in Advance	2	4,29,92,719.51	4,27,71,272.05
Capital Reserve A/c		4,60,85,015.77	4,84,40,542.70
Non-Current Liabilities	3		
Long term provisions		88,756.00	9,01,624.00
Current Liabilities	4		
Current Liabilities & Payables		6,80,38,403.05	6,02,82,302.00
TOTAL LIABILITIES		31,68,23,066.47	27,48,45,889.19
II. ASSETS			
Non-current assets			
Fixed assets	5	4,60,85,015.77	4,84,40,542.70
Long term loans and advances	6	77,02,819.00	74,58,273.00
Current assets			
Cash and cash equivalents	7	24,43,26,934.69	19,48,33,022.58
Short-term loans and advances	8	1,05,26,721.22	2,02,61,624.42
Other current assets	9	81,81,575.79	38,52,426.49
TOTAL ASSETS		31,68,23,066.47	27,48,45,889.19
Significant Accounting Policies and Notes on Accounts		-	-

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



Per Report of Even Date

(Signature of N. Suresh)

N. Suresh
Chartered Accountant
MM No. 023866

For India Health Action Trust

(Signature of Shajy K Isac)

Shajy K Isac
Managing Trustee

(Signature of Govinda Raju)

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 - FCRA

Particulars	Note No	FC-Consolidated	
		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
Other Income		2,13,89,913.00	1,56,56,268.00
Total Revenue		94,63,92,930.47	84,05,29,454.09
EXPENSES			
Project & Other expenses	11	84,37,52,309.70	74,63,58,422.58
Employee benefit expenses	12	2,12,37,399.00	1,93,14,627.00
Financial costs	13	47,775.14	44,680.83
Depreciation and amortization expenses	5	97,17,153.93	1,04,53,301.68
Total Expenses		87,47,54,637.77	77,61,71,032.09
		87,47,54,637.77	77,61,71,032.09
Excess of Income over Expenditure		7,16,38,292.70	6,43,58,422.00
Add: Exceptional / Extraordinary Items		8,69,309.00	-
Excess of Income over Expenditure transferred to Capital Fund Account		7,25,07,601.70	6,43,58,422.00
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

N. Suresh
Chartered Accountant
MM No. 023866

For India Health Action Trust

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.

Receipts & Payments Accounts for the period ended 31st March, 2020 - FCRA

Receipts		Amount 31-Mar-2020	Payments		Amount 31-Mar-2020
	Opening Balance		By	Project & Other Expenses	
To	Cash-in-Hand	13,262.00		Project Expenses	70,83,29,474.82
"	Bank Balance		"	Auditor's Remuneration	8,82,726.00
"	HDFC Bank Accounts	3,48,19,760.58	"	Communication Expenses	27,11,723.00
"	Fixed Deposit	16,00,00,000.00	"	Computer Maintenance	3,57,014.00
"	Accrued Interest	12,47,316.30	"	Consultancy Charges/Fee	29,05,815.00
"	Grants Received	88,75,29,360.00	"	Electricity & Water	47,91,206.00
"	Interest Received	2,13,89,913.00	"	Insurance on Assets	2,87,535.00
"			"	Meeting Expenses	13,88,999.00
"			"	Office Expenses	1,40,10,458.00
"			"	Postage & Courier	3,95,605.00
"			"	Printing & Stationery	18,02,096.00
"			"	Rent office & Others	1,43,78,100.00
"			"	Repairs & Maintenance	27,26,720.00
"			"	Rates & Taxes	2,500.00
"			"	Travel Expenses	43,29,512.00
"			"	Vehicle repair & maintenance	35,20,051.41
"			"	Salaries, Employees benefits etc	2,11,80,958.00
"			"	Bank Charges	47,775.14
"			"	Purchase of Fixed Assets	73,61,627.00
"			"	Advance Paid/settled to/by Vendors	1,59,468.22
"			"	Rental Deposit	2,44,546.00
"			"	Payment made/settled to/by Creditors	6,02,82,302.00
"			"	TDS Receivable	17,92,289.60
"			"	Closing Balance	
"			"	Cash on Hand	2,328.00
"			"	Bank Balance	
"			"	HDFC Bank Accounts	6,43,24,606.69
"			"	Fixed Deposit	18,00,00,000.00
"			"	Accrued Interest	37,84,176.00
	Total	1,10,49,99,611.88		Total	1,10,49,99,611.88

For India Health Action Trust



N. Suresh
Chartered Accountant
MM No. 023866

(Signature)
Shajy K Isac
Managing Trustee



(Signature)
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.

NOTES TO BALANCE SHEET-FCRA

	FC-Consolidated	
	As at 31st March, 2020 (Rupees)	As at 31st March, 2019 (Rupees)
1 CAPITAL FUND		
Opening Balance	12,24,50,148.44	7,37,47,994.44
Less:Funders Closing Balance -transferred to Grant Received in Advance Account, Interest & Depreciation Excess of Grant Utilised	(3,53,39,578.00)	(1,56,56,268.00)
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	7,25,07,601.70	6,43,58,422.00
Balance transferred to Balance Sheet	15,96,18,172.14	12,24,50,148.44
2 Grant Received in Advance		
Grant Received in advance closing balance	4,29,92,719.51	4,27,71,272.05
Balance transferred to Balance Sheet	4,29,92,719.51	4,27,71,272.05
3 NON - CURRENT LIABILITIES		
Long-Term Provisions		
Provision for Expenses	-	8,69,309.00
Provision for Gratuity	88,756.00	32,315.00
Total	88,756.00	9,01,624.00
4 CURRENT LIABILITIES		
Current Liabilities & Payables		
Statutory Liabilities	94,70,827.00	79,28,911.00
For Expenses	5,26,01,823.05	4,41,17,647.00
For Employees	59,65,753.00	82,35,744.00
Total	6,80,38,403.05	6,02,82,302.00



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 April 01, 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			Before Sep '19	After Sep '19			
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
	Previous Year	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



		FC-Consolidated	
		As at	As at
		31st March, 2020	31st March, 2019
		(Rupees)	(Rupees)
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	2,328.00	13,262.00
	Balances with Scheduled banks		
	Bank Balances	6,43,24,606.69	3,48,19,760.58
	In Deposits	18,00,00,000.00	16,00,00,000.00
	Total	24,43,26,934.69	19,48,33,022.58
8	Short-term Loans & Advances		
	Advance to Units	51,533.00	51,533.00
	Employees' Advances	34,456.00	97,16,639.00
	Expenses Advance	1,04,40,732.22	1,04,93,452.42
	Total	1,05,26,721.22	2,02,61,624.42
9	Other Current Assets		
	TDS Receivable	43,97,399.79	26,05,110.19
	Accrued Interest on Fixed Deposits	37,84,176.00	12,47,316.30
	Total	81,81,575.79	38,52,426.49



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	
	For the year ended 31st March, 2020 (Rupees)	For the year ended 31st March, 2019 (Rupees)
10 INCOME		
Grant Utilized	92,50,03,017.47	82,48,73,186.09
	92,50,03,017.47	82,48,73,186.09
OTHER INCOME		
Interest Received	2,13,89,913.00	1,56,56,268.00
	2,13,89,913.00	1,56,56,268.00
Total - INCOME	94,63,92,930.47	84,05,29,454.09
11 PROJECT & OTHER EXPENSES		
Project Expenses	78,59,43,910.29	69,84,14,269.00
Auditor's remuneration		
- As Auditor	11,82,726.00	8,94,887.00
Communication Expenses	27,22,244.00	20,88,150.00
Computer Maintenance	3,57,014.00	11,24,875.00
Consultancy Charges/Fee	29,05,815.00	8,23,169.00
Electricity & Water	47,91,206.00	51,12,628.00
Insurance on Assets	2,87,535.00	6,50,481.00
Meeting Expenses	43,88,999.00	16,73,946.00
Office Expenses	1,40,10,458.00	1,20,97,343.00
Postage & Courier	3,95,605.00	56,583.00
Printing & Stationery	18,02,096.00	12,25,581.00
Rent office & Others	1,43,78,100.00	1,42,74,673.00
Repairs & Maintenance	27,34,538.00	13,89,747.00
Rates & Taxes	2,500.00	2,500.00
Travel Expenses	43,29,512.00	33,10,814.00
Vehicle repair & maintenance	35,20,051.41	32,18,776.58
	84,37,52,309.70	74,63,58,422.58
12 EMPLOYEE BENEFIT EXPENSES		
Salaries, employees benefits, etc	2,12,37,399.00	1,93,14,627.00
	2,12,37,399.00	1,93,14,627.00
13 FINANCE COST		
Bank charges	47,775.14	44,680.83
	47,775.14	44,680.83

