

## CERTIFICATE

We have audited the accounts of India Health Action Trust (Bangalore Main Account, Sub Accounts), NO.8, V K Commerce, 3<sup>rd</sup> 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 31<sup>st</sup> March, 2021 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.24,81,11,110.69
- (ii) Consolidated Foreign contribution of Rs.88,65,33,401 was received by the Association during the financial year 2020-21;
- (iii) Consolidated Interest accrued on foreign contribution and Consolidated other income derived from foreign contribution or interest thereon of Rs.1,33,43,996 was received by the Association during the financial year 2020-21;
- (iv) The Consolidated balance of unutilised foreign contribution with the Association at the end of the financial year 2020-21 was Rs.30,65,21,384.54
- (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: 2023866A-AAAB613645

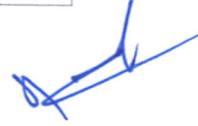
Place : Bangalore  
Date : 08/12/2021



**NOTES:**

1. The balance of unutilized Foreign Contribution with the institution at the end of the year 31.03.2021 was Rs.30,65,21,384.54. It has been arrived as follows:

Cash	135.00
Bank Balance	
- SBI Bank	5,92,43,760.00
- HDFC Bank	24,72,77,489.54
<b>TOTAL</b>	<b>30,65,21,384.54</b>



# INDIA HEALTH ACTION TRUST (IHAT)

"VK Commerce", No.8, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bengaluru - 560 010

Balance sheet as at 31st March, 2021 - FCRA

Particulars	Note No	FC-Consolidated	
		As at	As at
		31st March, 2021	31st March, 2020
		(Rupees)	(Rupees)
<b>I. LIABILITIES</b>			
Capital Fund	1	20,27,21,518.27	15,96,18,172.14
Grant Received in Advance	2	8,44,60,355.37	4,29,92,719.51
Capital Reserve A/c		5,46,97,262.80	4,60,85,015.77
<b>Non-Current Liabilities</b>	3		
Long term provisions		-	88,756.00
<b>Current Liabilities</b>	4		
Current Liabilities & Payables		3,96,91,803.13	6,80,38,403.05
<b>TOTAL LIABILITIES</b>		<b>38,15,70,939.57</b>	<b>31,68,23,066.47</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets	5	5,46,97,262.80	4,60,85,015.77
Long term loans and advances	6	75,74,472.00	77,02,819.00
<b>Current assets</b>			
Cash and cash equivalents	7	30,65,21,384.54	24,43,26,934.69
Short-term loans and advances	8	78,48,086.14	1,05,26,721.22
Other current assets	9	49,29,734.09	81,81,575.79
<b>TOTAL ASSETS</b>		<b>38,15,70,939.57</b>	<b>31,68,23,066.47</b>

Significant Accounting Policies and Notes on Accounts 14

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

Per Report of Date

For India Health Action Trust



N. Suresh

Chartered Accountant

MM No. 023866

UDIN: 21023866AAAABC3658



Shajy K Isac

Managing Trustee



Govinda Raju

Director Finance

Place : Lucknow

Date : 29-October-2021



# INDIA HEALTH ACTION TRUST (IHAT)

"VK Commerce", No.8, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bengaluru - 560 010

## Statement of Income and Expenditure - FCRA


Particulars	Note No	FC-Consolidated	
		For the year ended	For the year ended
		31st March, 2021	31st March, 2020
		(Rupees)	(Rupees)
<b>INCOME</b>			
Grant Utilized	10	84,37,89,657.11	92,50,03,017.47
Other Income	10	1,33,43,996.00	2,13,89,913.00
<b>Total Revenue</b>		<b>85,71,33,653.11</b>	<b>94,63,92,930.47</b>
<b>EXPENSES</b>			
Project & Other expenses	11	76,52,36,281.07	84,37,52,309.70
Employee benefit expenses	12	2,94,23,073.00	2,12,37,399.00
Financial costs	13	79,656.84	47,775.14
Depreciation and amortization expenses	5	1,19,55,157.07	97,17,153.93
<b>Total Expenses</b>		<b>80,66,94,167.98</b>	<b>87,47,54,637.77</b>
<b>Excess of Income over Expenditure</b>		<b>5,04,39,485.13</b>	<b>7,16,38,292.70</b>
Add: Exceptional / Extraordinary Items		-	8,69,309.00
<b>Excess of Income over Expenditure transferred to Capital Fund Account</b>		<b>5,04,39,485.13</b>	<b>7,25,07,601.70</b>

Significant Accounting Policies and Notes on Accounts 14

The notes referred to above are integral part of Statement of Income and Expenditure.

Per Report of Date

For India Health Action Trust

  
 N. Suresh  
 Chartered Accountant  
 MM No. 023866  
 UDIN: 21023866AAAABC3658

  
 Shajy K Isac  
 Managing Trustee

  
 Govinda Raju  
 Director Finance

Place : Lucknow  
 Date : 29-October-2021



# INDIA HEALTH ACTION TRUST (IHAT)

"VK Commerce", No.8, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bengaluru - 560 010

Receipts & Payments Accounts for the period ended 31st March, 2021 - FCRA

Receipts		Amount 31-Mar-2021	Payments		Amount 31-Mar-2021
	Opening Balance		By	Project & Other Expenses	
To	Cash-in-Hand	2,328.00	"	Project Expenses	73,38,06,235.68
"	Bank Balance		"	Auditor's Remuneration	17,41,357.00
"	SBI Bank Account	-	"	Communication Expenses	25,15,929.00
"	HDFC Bank Accounts	6,43,24,606.69	"	Computer Maintenance	30,31,336.00
"	Fixed Deposit	18,00,00,000.00	"	Consultancy Charges/Fee	31,81,455.00
"	Accrued Interest	37,84,176.00	"	Electricity & Water	44,97,373.00
"	Grants Received	88,65,33,401.00	"	Insurance on Assets	4,30,154.00
"	Interest Received	1,33,43,996.00	"	Meeting Expenses	1,38,230.00
			"	Office Expenses	1,47,20,396.00
			"	Postage & Courier	2,22,082.00
			"	Printing & Stationery	22,34,785.00
			"	Rent office & Others	1,55,18,421.00
			"	Repairs & Maintenance	24,24,923.00
			"	Rates & Taxes	2,500.00
			"	Travel Expenses	34,07,898.45
			"	Vehicle repair & maintenance	28,91,579.78
			"	Salaries, Employees benefits etc	2,94,23,073.00
			"	Bank Charges	79,656.84
			"	Purchase of Fixed Assets	2,05,67,404.10
			"	Rental Deposit	1,00,000.00
			"	TDS/TCS Receivable	5,32,334.30
			"	Closing Balance	
			"	Cash on Hand	135.00
			"	Bank Balance	
			"	SBI Bank Account	5,92,43,760.00
			"	HDFC Bank Accounts	24,72,77,489.54
			"	Fixed Deposit	-
			"	Accrued Interest	-
<b>Total</b>		<b>1,14,79,88,507.69</b>	<b>Total</b>		<b>1,14,79,88,507.69</b>

For India Health Action Trust



N. Suresh  
Chartered Accountant

MM No. 023866

UDIN: **21023866AAAABC3658**





Shajy K Isac  
Managing Trustee



Govinda Raju  
Director - Finance

Place : Lucknow  
Date : 29-October-2021



## INDIA HEALTH ACTION TRUST (IHAT)

"VK Commerce", No.8, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bengaluru - 560 010

### NOTES TO BALANCE SHEET-FCRA

Note No	Particulars	FC-Consolidated	
		As at	As at
		31st March, 2021	31st March, 2020
		(Rupees)	(Rupees)
	<b>CAPITAL FUND</b>		
	Opening Balance	15,96,18,172.14	12,24,50,148.44
1	Less: Funders Closing Balance -transferred to Grant Received in Advance Account, Interest & Depreciation Excess of Grant Utilised	(73,36,139.00)	(3,53,39,578.00)
	Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	5,04,39,485.13	7,25,07,601.70
	<b>Balance transferred to Balance Sheet</b>	<b>20,27,21,518.27</b>	<b>15,96,18,172.14</b>
2	<b>Grant Received in Advance</b>		
	Grant Received in advance closing balance	8,44,60,355.37	4,29,92,719.51
	<b>Balance transferred to Balance Sheet</b>	<b>8,44,60,355.37</b>	<b>4,29,92,719.51</b>
	<b>NON - CURRENT LIABILITIES</b>		
	Long-Term Provisions		
3	Provision for Gratuity	-	88,756.00
	<b>Total</b>	<b>-</b>	<b>88,756.00</b>
	<b>CURRENT LIABILITIES</b>		
	<b>Current Liabilities &amp; Payables</b>		
	Statutory Liabilities	63,85,837.00	94,70,827.00
4	For Expenses	2,74,45,756.13	5,26,01,823.05
	For Employees	58,60,210.00	59,65,753.00
	<b>Total</b>	<b>3,96,91,803.13</b>	<b>6,80,38,403.05</b>



## INDIA HEALTH ACTION TRUST (IHAT)

"VK Commerce", No.8, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bengaluru - 560 010

### NOTES TO BALANCE SHEET-FCRA

Note No	Particulars	FC-Consolidated	
		As at	As at
		31st March, 2021	31st March, 2020
		(Rupees)	(Rupees)
6	<b>NON CURRENT ASSETS</b>		
	Long Term Loans and Advances		
	Rental Advance	75,74,472.00	77,02,819.00
	Other Advances	-	-
	<b>Total</b>	<b>75,74,472.00</b>	<b>77,02,819.00</b>
7	<b>CURRENT ASSETS</b>		
	Cash and Cash Equivalents		
	Cash on hand	135.00	2,328.00
	Balances with Scheduled banks		
	Bank Balances	30,65,21,249.54	6,43,24,606.69
In Deposits	-	18,00,00,000.00	
<b>Total</b>	<b>30,65,21,384.54</b>	<b>24,43,26,934.69</b>	
8	<b>Short-term Loans &amp; Advances</b>		
	Advance to Units	51,533.00	51,533.00
	Employees' Advances	11,12,472.00	34,456.00
	Expenses Advance	66,84,081.14	1,04,40,732.22
	<b>Total</b>	<b>78,48,086.14</b>	<b>1,05,26,721.22</b>
9	<b>Other Current Assets</b>		
	TDS Receivable	49,29,734.09	43,97,399.79
	Accrued Interest on Fixed Deposits	-	37,84,176.00
	<b>Total</b>	<b>49,29,734.09</b>	<b>81,81,575.79</b>



## INDIA HEALTH ACTION TRUST (IHAT)

"VK Commerce", No.8, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bengaluru - 560 010

### NOTES TO BALANCE SHEET & INCOME AND EXPENDITURE ACCOUNT

**Note No - 5 Fixed Assets**

Sl.No.	Particulars	WDV as on April 01, 2020	Additions during the year		Deductions during the year	Balance as on March 31, 2021	Depreciation			WDV as on March 31, 2021	
			Before Sep '20	After Sep '20			Rates	Before Sep '20	After Sep '20		Total
1	Computer & computer Software	75,65,486.04	6,55,349.00	1,46,37,525.10	5,638.00	2,28,52,722.14	40%	32,86,078.81	29,27,505.02	62,13,583.83	1,66,39,138.31
2	Office Equipment	1,80,30,123.05	26,85,042.00	25,28,942.00	12,488.00	2,32,31,619.05	15%	31,05,401.56	1,89,670.65	32,95,072.21	1,99,36,546.84
3	furniture & Fixture	1,26,50,231.61	33,360.00	45,312.00		1,27,28,903.61	10%	12,68,359.17	2,265.60	12,70,624.77	1,14,58,278.84
4	Vehicles	78,39,175.07				78,39,175.07	15%	11,75,876.26	-	11,75,876.26	66,63,298.81
	<b>Gross Total</b>	<b>4,60,85,015.77</b>	<b>33,73,751.00</b>	<b>1,72,11,779.10</b>	<b>18,126.00</b>	<b>6,66,52,419.87</b>		<b>88,35,715.80</b>	<b>31,19,441.27</b>	<b>1,19,55,157.07</b>	<b>5,46,97,262.80</b>
	<b>Previous Year</b>	<b>4,84,40,542.70</b>	<b>23,14,710.00</b>	<b>50,71,255.00</b>	<b>24,338.00</b>	<b>5,58,02,169.70</b>		<b>89,05,846.41</b>	<b>8,11,307.53</b>	<b>97,17,153.93</b>	<b>4,60,85,015.77</b>





## INDIA HEALTH ACTION TRUST (IHAT)

"VK Commerce", No.8, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bengaluru - 560 010

### NOTES TO INCOME AND EXPENDITURE ACCOUNT - FCRA

Note No	Particulars	FC-Consolidated	
		For the year ended	For the year ended
		31st March, 2021	31st March, 2020
		(Rupees)	(Rupees)
	<b>INCOME</b>		
	Grant Utilized	84,37,89,657.11	92,50,03,017.47
	<b>Sub Total</b>	<b>84,37,89,657.11</b>	<b>92,50,03,017.47</b>
10	<b>OTHER INCOME</b>		
	Interest Received	1,33,43,996.00	2,13,89,913.00
	<b>Sub Total</b>	<b>1,33,43,996.00</b>	<b>2,13,89,913.00</b>
	<b>Total - INCOME</b>	<b>85,71,33,653.11</b>	<b>94,63,92,930.47</b>
	<b>PROJECT &amp; OTHER EXPENSES</b>		
	Project Expenses	70,79,15,862.84	78,59,43,910.29
	Auditor's remuneration	18,81,357.00	11,82,726.00
	Communication Expenses	25,08,342.00	27,22,244.00
	Computer Maintenance	30,31,336.00	3,57,014.00
	Consultancy Charges/Fee	31,81,455.00	29,05,815.00
	Electricity & Water	44,97,373.00	47,91,206.00
	Insurance on Assets	4,30,154.00	2,87,535.00
	Meeting Expenses	1,38,230.00	43,88,999.00
11	Office Expenses	1,47,20,726.00	1,40,10,458.00
	Postage & Courier	2,22,082.00	3,95,605.00
	Printing & Stationery	22,34,785.00	18,02,096.00
	Rent office & Others	1,57,46,768.00	1,43,78,100.00
	Repairs & Maintenance	24,25,832.00	27,34,538.00
	Rates & Taxes	2,500.00	2,500.00
	Travel Expenses	34,07,898.45	43,29,512.00
	Vehicle repair & maintenance	28,91,579.78	35,20,051.41
	<b>Total - PROJECT &amp; OTHER EXPENSES</b>	<b>76,52,36,281.07</b>	<b>84,37,52,309.70</b>
	<b>EMPLOYEE BENEFIT EXPENSES</b>		
12	Salaries, employees benefits, etc	2,94,23,073.00	2,12,37,399.00
	<b>Total - EMPLOYEE BENEFIT EXPENSES</b>	<b>2,94,23,073.00</b>	<b>2,12,37,399.00</b>
	<b>FINANCE COST</b>		
13	Bank charges	79,656.84	47,775.14
	<b>Total - FINANCE COST</b>	<b>79,656.84</b>	<b>47,775.14</b>

*S. Raj*