



### 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 28.04.2021 vide no: 0300009872021 for the financial year ending 31<sup>st</sup> March, 2022 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. 30,65,21,384.54
- (ii) Consolidated Foreign contribution of Rs. 83,11,04,695 was received by the Association during the financial year 2021-22;
- (iii) Consolidated Interest accrued on foreign contribution and Consolidated other income derived from foreign contribution or interest thereon of Rs.1,19,29,915 was received by the Association during the financial year 2021-22;
- (iv) The Consolidated balance of unutilised foreign contribution with the Association at the end of the financial year 2021-22 was Rs.33,37,69,737.62
- (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: 22023866BFSDGF2186

Place : Bangalore  
Date : 19/12/2022

**NOTES:**

1. The balance of unutilized Foreign Contribution with the institution at the end of the year 31.03.2022 was Rs. 33,37,69,737.62. It has been arrived as follows:

Bank Balance	
- SBI Bank	7,11,696.50
- HDFC Bank	12,63,90,030.32
- Fixed Deposits	20,50,52,700.70
- Accrued Interest	16,15,310.10
<b>TOTAL</b>	<b>33,37,69,737.62</b>



# INDIA HEALTH ACTION TRUST (IHAT)

No: 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 010

Balance sheet as at 31st March, 2022 - FCRA

Particulars	Note No	FC-Consolidated	FC-Consolidated
		As at	As at
		31st March, 2022	31st March, 2021
		(Rupees)	(Rupees)
<b>I. LIABILITIES</b>			
Capital Fund	1	22,78,49,127.90	20,27,21,518.27
Grant Received in Advance	2	9,70,04,397.67	8,44,60,355.37
Capital Reserve A/c		6,04,34,233.67	5,46,97,262.80
<b>Current Liabilities</b>			
Current Liabilities & Payables	3	5,05,33,037.57	3,96,91,803.13
<b>TOTAL LIABILITIES</b>		<b>43,58,20,796.81</b>	<b>38,15,70,939.57</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
Fixed assets	4	6,04,34,233.67	5,46,97,262.80
Long term loans and advances	5	88,63,725.00	75,74,472.00
<b>Current assets</b>			
Cash and cash equivalents	6	33,21,54,427.52	30,65,21,384.54
Short-term loans and advances	7	2,73,84,867.23	78,48,086.14
Other current assets	8	69,83,543.39	49,29,734.09
<b>TOTAL ASSETS</b>		<b>43,58,20,796.81</b>	<b>38,15,70,939.57</b>

Significant Accounting Policies and Notes on Accounts

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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: 22023866 ASATU 3545

Shajy K Isac  
Managing Trustee

Govinda Raju  
Director Finance

Place : Bangalore  
Date : 08/09/2022





## INDIA HEALTH ACTION TRUST (IHAT)

No: 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 010

### Statement of Income and Expenditure - FCRA

Particulars	Note No	FC-Consolidated	
		For the year ended	For the year ended
		31st March, 2022	31st March, 2021
		(Rupees)	(Rupees)
<b>INCOME</b>			
Grant Utilized	9	82,51,91,016.83	84,37,89,657.11
Other Income	10	1,19,29,915.00	1,33,43,996.00
<b>Total Revenue</b>		<b>83,71,20,931.83</b>	<b>85,71,33,653.11</b>
<b>EXPENSES</b>			
Project & Other expenses	11	74,86,50,515.83	76,52,36,281.07
Employee benefit expenses	12	3,21,01,589.48	2,94,23,073.00
Financial costs	13	1,05,826.76	79,656.84
Depreciation and amortization expenses	4	1,76,02,442.13	1,19,55,157.07
<b>Total Expenses</b>		<b>79,84,60,374.20</b>	<b>80,66,94,167.98</b>
<b>Excess of Income over Expenditure</b>		<b>3,86,60,557.63</b>	<b>5,04,39,485.13</b>
Add: Exceptional / Extraordinary Items		-	-
<b>Excess of Income over Expenditure transferred to Capital Fund Account</b>		<b>3,86,60,557.63</b>	<b>5,04,39,485.13</b>

Significant Accounting Policies and Notes on Accounts

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: 20023866 ASAPT03545



Place : Bangalore  
Date : 08/09/2022



Shajy K Isac  
Managing Trustee



Govinda Raju  
Director Finance



# INDIA HEALTH ACTION TRUST (IHAT)

No: 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 0410

Receipts & Payments Accounts for the period ended 31st March, 2022 - FCRA

Receipts	Amount 31-Mar-2022	Payments	Amount 31-Mar-2022
Opening Balance		By Project & Other Expenses	
To Cash-in-Hand	135.00	Project Expenses	68,86,49,566.29
" Bank Balance		" Auditor's Remuneration	22,07,794.00
" SBI Bank Account	5,92,43,760.00	" Communication Expenses	28,78,812.65
" HDFC Bank Accounts	24,72,77,489.54	" Computer Maintenance	32,03,875.44
" Grants Received	83,11,04,695.00	" Consultancy Charges/Fee	23,99,611.50
" Interest Received	1,19,29,915.00	" Electricity & Water	48,45,607.00
		" Insurance on Assets	2,84,654.00
		" Meeting Expenses	8,34,487.00
		" Office Expenses	1,78,68,995.94
		" Postage & Courier	3,07,761.00
		" Printing & Stationery	15,04,359.00
		" Rent office & Others	1,94,49,015.00
		" Repairs & Maintenance	28,65,876.00
		" Rates & Taxes	2,500.00
		" Travel Expenses	72,84,457.00
		" Vehicle repair & maintenance	32,81,342.66
		" Salaries, Employees benefits etc	3,27,44,550.48
		" Bank Charges	1,05,826.76
		" Purchase of Fixed Assets	2,33,39,413.00
		" Rental Deposit	12,89,253.00
		" TDS/TCS Receivable	4,38,499.20
		" Closing Balance	
		" Bank Balance	
		" SBI Bank Account	7,11,696.50
		" HDFC Bank Accounts	12,63,90,030.32
		" Fixed Deposit	20,50,52,700.70
		" Accrued Interest	16,15,310.10
Total	1,14,95,55,994.54	Total	1,14,95,55,994.54

Per Report of Date

N. Suresh  
Chartered Accountant  
MM No. 023866

UDIN: 20023866 ASAPT08545

Place : Bangalore  
Date : 09/09/2022



For India Health Action Trust

Shajy K Isac  
Managing Trustee

Govinda Raju  
Director - Finance



# INDIA HEALTH ACTION TRUST (IHAT)

No: 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 010

## NOTES TO BALANCE SHEET-FCRA

Particulars	FC-Consolidated	
	As at	As at
	31st March, 2022 (Rupees)	31st March, 2021 (Rupees)
<b>1 CAPITAL FUND</b>		
Opening Balance	20,27,21,518.27	15,96,18,172.14
Less: Funders Closing Balance -transferred to Grant Received in Advance Account, Interest & Depreciation Excess of Grant Utilised	(1,35,32,948.00)	(73,36,139.00)
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	3,86,60,557.63	5,04,39,485.13
<b>Balance transferred to Balance Sheet</b>	<b>22,78,49,127.90</b>	<b>20,27,21,518.27</b>
<b>2 Grant Received in Advance</b>		
Grant Received in advance closing balance	9,70,04,397.67	8,44,60,355.37
<b>Balance transferred to Balance Sheet</b>	<b>9,70,04,397.67</b>	<b>8,44,60,355.37</b>
<b>3 CURRENT LIABILITIES</b>		
<b>Current Liabilities &amp; Payables</b>		
Statutory Liabilities	1,03,29,327.00	63,85,837.00
For Expenses	3,40,29,142.57	2,74,45,756.13
For Employees	61,74,568.00	58,60,210.00
<b>Total</b>	<b>5,05,33,037.57</b>	<b>3,96,91,803.13</b>
<b>NON CURRENT ASSETS</b>		
<b>5 Long Term Loans and Advances</b>		
Rental Advance	88,63,725.00	75,74,472.00
<b>Total</b>	<b>88,63,725.00</b>	<b>75,74,472.00</b>
<b>CURRENT ASSETS</b>		
<b>6 Cash and Cash Equivalents</b>		
Cash on hand	-	135.00
<b>Balances with Scheduled banks</b>		
Bank Balances	12,71,01,726.82	30,65,21,249.54
In Deposits	20,50,52,700.70	-
<b>Total</b>	<b>33,21,54,427.52</b>	<b>30,65,21,384.54</b>
<b>7 Short-term Loans &amp; Advances</b>		
Advance to Units	-	51,533.00
Employees' Advances	15,67,491.00	11,12,472.00
Expenses Advance	2,58,17,376.23	66,84,081.14
<b>Total</b>	<b>2,73,84,867.23</b>	<b>78,48,086.14</b>
<b>8 Other Current Assets</b>		
TDS Receivable	53,68,233.29	49,29,734.09
Accrued Interest on Fixed Deposits	16,15,310.10	-
<b>Total</b>	<b>69,83,543.39</b>	<b>49,29,734.09</b>





# INDIA HEALTH ACTION TRUST (IHAT)

No: 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 010

## NOTES TO INCOME AND EXPENDITURE ACCOUNT - FCRA

Particulars	FC-Consolidated	
	For the year ended	For the year ended
	31st March, 2022 (Rupees)	31st March, 2021 (Rupees)
<b>INCOME</b>		
9 Grant Utilized	82,51,91,016.83	84,37,89,657.11
<b>Sub Total</b>	<b>82,51,91,016.83</b>	<b>84,37,89,657.11</b>
<b>OTHER INCOME</b>		
Interest Received	1,19,29,915.00	1,33,43,996.00
<b>Sub Total</b>	<b>1,19,29,915.00</b>	<b>1,33,43,996.00</b>
<b>Total - INCOME</b>	<b>83,71,20,931.83</b>	<b>85,71,33,653.11</b>
<b>11 PROJECT &amp; OTHER EXPENSES</b>		
Project Expenses	67,88,81,924.72	70,79,15,862.84
Auditor's remuneration	21,63,794.00	18,81,357.00
Communication Expenses	28,97,693.65	25,08,342.00
Computer Maintenance	31,49,642.44	30,31,336.00
Consultancy Charges/Fee	23,99,611.50	31,81,455.00
Electricity & Water	48,58,687.00	44,97,373.00
Insurance on Assets	2,84,654.00	4,30,154.00
Meeting Expenses	8,34,487.00	1,38,230.00
Office Expenses	1,80,25,960.86	1,47,20,726.00
Postage & Courier	3,07,761.00	2,22,082.00
Printing & Stationery	15,02,076.00	22,34,785.00
Rent office & Others	1,95,03,918.00	1,57,46,768.00
Repairs & Maintenance	28,84,392.00	24,25,832.00
Rates & Taxes	2,500.00	2,500.00
Travel Expenses	76,72,071.00	34,07,898.45
Vehicle repair & maintenance	32,81,342.66	28,91,579.78
<b>Total - PROJECT &amp; OTHER EXPENSES</b>	<b>74,86,50,515.83</b>	<b>76,52,36,281.07</b>
<b>12 EMPLOYEE BENEFIT EXPENSES</b>		
Salaries, employees benefits, etc	3,21,01,589.48	2,94,23,073.00
<b>Total - EMPLOYEE BENEFIT EXPENSES</b>	<b>3,21,01,589.48</b>	<b>2,94,23,073.00</b>
<b>13 FINANCE COST</b>		
Bank charges	1,05,826.76	79,656.84
<b>Total - FINANCE COST</b>	<b>1,05,826.76</b>	<b>79,656.84</b>

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INDIA HEALTH ACTION TRUST  
BANGALORE  
INDIA  
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INDIA HEALTH ACTION TRUST (IHAT)

No: 8, V K Commerce, 3rd Main Road, KSSIDC Industrial Estate, Rajajinagar, Bangalore - 560 010

Schedule - 4 Fixed Assets FC

Sl No.	Particulars	WDV as on April 01, 2021	Additions during the year		Deductions during the year	Balance as on March 31, 2022	Depreciation			W D V as on March 31, 2022
			Before 03.10.2021	After 03.10.2021			Rates	Before 03.10.2021	After 03.10.2021	Total
1	Computer & computer Software	1,66,39,138.31	71,53,814.00	1,25,79,767.00	-	3,63,72,719.31	40%	95,17,180.93	23,15,653.40	1,20,33,134.33
2	Office Equipment	1,99,36,546.84	22,34,702.00	11,89,650.00	-	2,33,60,898.84	15%	33,25,687.33	89,223.76	34,14,911.09
3	furniture & Fixture	1,14,58,278.84	-	1,81,480.00	-	1,16,39,758.84	10%	11,45,827.89	9,074.00	11,54,901.89
4	Vehicles	66,63,298.81	-	-	-	66,63,298.81	15%	9,99,494.82	-	9,99,494.82
	Gross Total	5,46,97,262.80	93,88,516.00	1,39,50,897.00	-	7,80,36,675.80		1,49,88,190.97	26,14,251.16	1,76,02,442.13
										6,04,34,233.67

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INDIA HEALTH ACTION TRUST  
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