

B. K. BANKA & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office :

1st Floor, Room No. 2
Heritage Parmeshwar
52, Circular Road, Opp. B.I.T. Extension
Lalpur, Ranchi - 834 001
Tele/Fax. : 0651-2212412, 09931382126 (Office)
Resi. : 0651-2216787
Mob. : 94311-05822
E-mail : bkbankaassociates1991@gmail.com
cabinodbanka83@gmail.com
binod_bank@yahoo.in

Ref.

CERTIFICATE

Date :

I/We have audited the accounts of : **Raigarh Ambikapur Health Association**
Asha Deep,
Pathalgaon - 496118
Jashpur Jashpurnagar (C.G.)
Registration No. : **18039/1987-88**
Place of Registration : **Bhopal**

for the year ending **31st March, 2018** and examined all relevant books and vouchers and certify that according to the audited account :

- (i) The brought forward contribution at the beginning of the financial year **2017-2018** was Rs. **46,79,181.97**.
- (ii) Foreign Contributions of/worth Rs. **95,26,427.21** were received by the Association during the financial year **2017-2018**.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. **3,17,797.00** was received by the Association during the year **2017-2018**.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the year **2017-2018** was Rs. **35,84,217.09**
- (v) Certified that the Association has maintained the accounts of foreign contributions 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 Balance Sheet and Statement of Receipts and Payments is correct as checked by me/us.
- (vii) The Association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under foreign contribution (Regulation) Act, 2010.

For B.K. BANKA & ASSOCIATES
Chartered Accountants
(ICAI Firm Reg. No. 005814C)



B.K. BANKA
Partner

M. No. 071187

1st Floor, Heritage Parmeshwar
52, Circular Road,
Lalpur, Ranchi - 834001 (Jharkhand)

Place : Ranchi

Date : 25th June, 2018

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

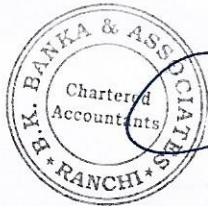
(FOREIGN CONTRIBUTION)

Balance Sheet As At 31st March, 2018

<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
<u>Funds & Liabilities :</u>		
<u>Capital Fund</u>		
As Per Last Balance Sheet	9242415.97	
Less : Excess of Expenditure Over Income for the year	1333629.88	7908786.09
		<u>Total Rs. 7908786.09</u>
<u>Properties & Assets :</u>		
<u>Fixed Assets</u>		
<u>(As Per Schedule 'A')</u>		
Balance : B/F	4541234.00	
Since Added	343189.00	
	4884423.00	
Less : Depreciation	583438.00	4300985.00
<u>Current Assets</u>		
<u>Cash & Bank Balances</u>		
Cash In Hand	326.00	
CBI SB A/c- 2008509094	2858442.79	
HDFC SB A/c-24525140000204	5977.30	
Cash With F/D	719471.00	3584217.09
Advances & Deposits		23584.00
		<u>Total Rs. 7908786.09</u>

AS PER OUR REPORT OF EVEN DATE ANNEXED HEREWITH.

For B.K.Banka & Associates
Chartered Accountants
ICAI Firm Reg. No. 005814C



B.K.Banka
M.No-071187
Partner

Place : Ranchi
Date : 25th June, 2018

Dr. Elizabeth
Authorized Signatory

Raigarh Ambikapur Health Association
B.H. Road, Ambikapur Road
PO - Pathalgaon - 496118
Dist - Jashpur, Chhattisgarh

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

(FOREIGN CONTRIBUTION)

Schedule 'A' of Fixed Assets Forming Part of Balance Sheet As At 31st March, 2018

Particulars	Rate of Depr	Balance As On 01.04.2017	Addition During The Year	Deduction During The Year	Total As On 31.03.2018	Depre-ciation	Balance As On 31.03.2018
Building	5%	1386960.00	0.00	0.00	1386960.00	69348.00	1317612.00
Equipment	15%	1685398.00	343189.00	0.00	2028587.00	304288.00	1724299.00
Furniture & Fixture	10%	112173.00	0.00	0.00	112173.00	11217.00	100956.00
Live Stock		32800.00	0.00	0.00	32800.00	0.00	32800.00
Vehicle	15%	1323903.00	0.00	0.00	1323903.00	198585.00	1125318.00
Total Rs.		4541234.00	343189.00	0.00	4884423.00	583438.00	4300985.00



RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

(FOREIGN CONTRIBUTION)

Income & Expenditure Account For The Year Ended 31st March, 2018

Particulars	Amount (Rs)	Amount (Rs)
<u>Income:</u>		
<u>By Interest</u>		
On Designated Bank	98326.00	
On Fixed Deposit	219471.00	317797.00
<u>By Foreign Contribution</u>		
<u>For Holding Free Medical /Health/Family Welfare</u>		
MISEREOR-321-155-1008 ZG	443536.26	
MISEREOR/KZE-321-155-1010 ZG	4095850.00	
Where The Rain Falls (WtRF-PH2) (CARE India)	453805.00	
Where The Rain Falls (WtRF-PH3) (CARE India)	3111235.95	
<u>For Welfare of the Physically & Mentally Challenged</u>		
Monica Thaddey Fund (Support Farmers to Build Small Water Reservoir)	1023000.00	
Inclusive Development Programme for Children & Youngsters with Disability (Jan Vikas Samiti)	399000.00	9526427.21
By Balance being Excess of Expenditure Over Income transferred to Capital Fund		1333629.88
	Total Rs.	11177854.09
<u>Expenditure</u>		
<u>To Income Applied:</u>		
<u>For Welfare of the Physically & Menatly Challenged</u>		
Inclusive Development Programme for Children & Youngsters with disability (As per Schedule 1)		405897.80
<u>For Holding Free Medical/Health/FamilyWelfare</u>		
Under Integrated Rural Health Programme (As Per Sch.2)	6651128.99	
Where The Rain Falls (WtRF-PH2) (As Per Sch.3)	3514029.80	
Help for Blind/Poor Children's Education	5330.00	
Support Farmers for Small Water Reservoir	18029.50	10188518.29
To Depreciation (<u>As Per Schedule 'A'</u>)		583438.00
	Total Rs.	11177854.09

AS PER OUR REPORT OF EVEN DATE ANNEXED HEREWITH.

For B.K.Banka & Associates
Chartered Accountants
ICAI Firm Reg. No. 005814C



E.K.Banka
M.No-071187
Partner

Place : Ranchi
Date : 25th June, 2018

Mr. Chizalath
Authorized Signatory
Raigarh Ambikapur Health Association
B.T.I Chowk, Ambikapur Road
P.O. Pathalgaon - 496118
Dist - Jashpur Chhattisgarh

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON
(FOREIGN CONTRIBUTION)

Receipts & Payments Account for the Year Ended 31st March, 2018

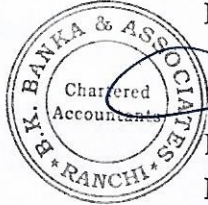
Particulars	Amount (Rs)	Amount (Rs)
<u>Receipts:</u>		
<u>To Opening Balances</u>		
Cash In Hand	20177.01	
CBI SB A/c- 2008509094	4150849.66	
HDFC SB A/c-24525140000204	8155.30	
Cash With F/D	500000.00	4679181.97
<u>To Foreign Contribution Received</u>		
<u>For Holding Free Medical /Health/Family Welfare</u>		
MISEREOR-321-155-1008 ZG	443536.26	
MISEREOR/KZE-321-155-1010 ZG	4095850.00	
Where The Rain Falls (WtRF-PH2) (CARE India)	453805.00	
Where The Rain Falls (WtRF-PH3) (CARE India)	3111235.95	
<u>For Welfare of the Physically & Mentally Challenged</u>		
Monica Thaddey Fund (Support Farmers to Build Small Water Reservoir)	1023000.00	
Inclusive Development Programme for Children & Youngsters with Disability (Jan Vikas Samiti)	399000.00	9526427.21
<u>To Interest Received</u>		
On Designated Bank	98326.00	
On Fixed Deposit	219471.00	317797.00
	Total Rs.	14523406.18
<u>Payments:</u>		
<u>By Income Applied:</u>		
<u>For Welfare of the Physically & Mentally Challenged</u>		
Inclusive Development Programme for Children & Youngsters with disability (As per Schedule 1)		405897.80
<u>For Holding Free Medical/Health/Family Welfare</u>		
Under Integrated Rural Health Programme (As Per Sch.2)	6651128.99	
Where The Rain Falls (WtRF-PH2) (As Per Sch.3)	3514029.80	
Help for Blind/Poor Children's Education	5330.00	
Support Farmers for Small Water Reservoir	18029.50	10188518.29



Particulars	Amount (Rs)	Amount (Rs)
By Capital Expenditure		
Equipment (Project-321-155-1009ZG)	259459.00	
Solar Battery (Project-IRHP 321-155-1008ZG)	83730.00	343189.00
By Advance & Deposit		
Advances to Coordinator & Other		1584.00
By Closing Balances		
Cash In Hand	326.00	
CBI SB A/c- 2008509094	2858442.79	
HDFC SB A/c-24525140000204	5977.30	
Cash With F/D	719471.00	3584217.09
	Total Rs.	14523406.18

AS PER OUR REPORT OF EVEN DATE ANNEXED HEREWITH.

For B.K.Banka & Associates
Chartered Accountants
ICAI Firm Reg. No. 005814C



B.K.Banka
M.No-071187
Partner

Place : Ranchi

Date : 25th June, 2018

Mr. Eligabith
Authorized Signatory

Ranghri Ambikanur Health Association
B.T. Chowk, Ambikanur Road
P.O. Pathalgaon- 496118
Dist. Jabalpur, Chhattisgarh

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON
(FOREIGN CONTRIBUTION ACCOUNT)

Schedules forming part of Receipts & Payments Account for The Year Ended 31st March, 2018

Schedule : 1 : Inclusive Development Programme for Children & Youngster's with Disability

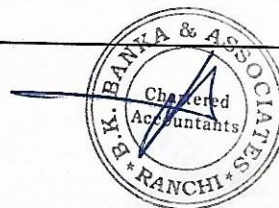
Purpose:-Welfare of the Physically & Mentally challenged

Particulars	Amount (Rs)	Amount (Rs)
(a) Administrative Charges		98596.80
(b) Individual Care for Children		
Medical Expenses		
Nutritional Expenses	550.00	
Education	1275.00	
Home Visit	100.00	
Surgery/Medicine/Physio Therapy etc.	102465.00	
Teaching Learning Material	17300.00	121690.00
(c) Child Development		
Education	19475.00	
Health	102415.00	
Work & Income	8100.00	129990.00
(d) Enabling Environment		
Awareness & Recreation Programme	10246.00	
Celebration	8245.00	
Other Namely	10745.00	
Training	6865.00	
Parent Meet, Travel etc	19520.00	55621.00
TOTAL Rs.		405897.80

Schedule : 2 : RAHA Ongoing Scheme (IRHP Project No: 321-155-1008 & 321-155-1010-ZG)

Purpose:- Holding of Free Medical/Health/Family Welfare/Immunisation Camps

Particulars	Amount (Rs.)	Amount (Rs.)
(IRHP Project No: 321-155-1008)		
Staff Cost/Personnel Exp		1361100.00
Recurrent Programme		
Activities at Village Level		
Follow-up Meetings of VHWs	76950.00 ✓	
Health Checkups/Camps	10511.00 ✓	



Particulars	Amount (Rs)	Amount (Rs)
Training of VHWs	49530.00 ✓	
T.A/D.A	180724.00 ✓	
Physio Therapy/Home Visit	2720.00 ✓	
Herbal Medicine Preparations	330.00 ✓	
Training of VHSs	41000.00 ✓	361765.00
Health Centres		304889.00 ✓
Staff Training		2480.00 ✓
Subsidy for ANMs		130900.00 ✓
Free Hospital Treatment		165171.00 ✓
Strenthening The Finance Management		147650.00 ✓

Other Recurrent Expenses

Administration	2772.95	
Audit Fee	50715.00 ✓	
Bank Charges	2533.57	
Rent	26750.00 ✓	
Office Expenses	176911.46 ✓	
Salary	7000.00	
Travel	18982.00 ✓	
Vehicle Maintenance	79137.00	364801.98

Sub Total 2838756.98

(IRHP Project No: 321-155-1010-ZG)

Staff Cost/Personnel Exp 2462826.00

Programme Activities

Training for Sisters and Volunteers	95965.00	
Advocacy with Govt-CG	6500.00	
Prepayment Mechanisms	170691.00	
Monthly Meeting	62570.00	
Receive Sub care RHC-Quarterly Monitoring	95543.00	
Free Hospital Treatment -Inclusive Health Camps	656250.00	
Health Meeting in Rome	46754.00	1134273.00

Project Administration

Office Maintenance 215273.01

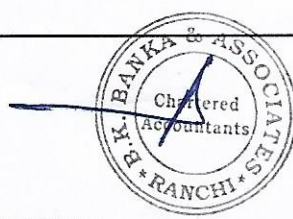
Sub Total 3812372.01

TOTAL Rs. 6651128.99



Schedule : 3 : Where The Rain Fall (Care India Solutions)

Particulars	Amount (Rs.)	Amount (Rs.)
WTRF -Ph2 - Extension - December 2016		
<u>Staff Cost/Personnel Exp/Conveyance/Communication</u>	204500.00	
<u>Programme Activities</u>		
Set Up BMTs of Animators, Proj.Staff & VDC M	182.00	
Provide Fin.&Tech. Support to JFCM for Micro	50000.00	
Facilitate JFMC and SFD in Implt. of Micro P	199123.00	453805.00
	Sub Total	453805.00
<u>Period From 01.05.17 to 31.12.2017</u>		
<u>Staff Cost/Personnel Exp</u>		971680.20
<u>Programme Activities</u>		
Capacitate women farmers to adopt Agro-Ecological Techniques (AETs) for climate change adaptation	362783.65	
Capacitate women farmers to adopt farm-based water conservation models	106604.90	
Promote adoption of sustainable water use and management practices within households	115000.00	
Enhance land literacy and forest rights awareness of women farmers and their households	18040.00	
Support livelihood diversification efforts of women farmers	84265.00	
Promote Agri-kiosks for Resilient Agriculture (AkRAs)	73075.00	
Organize and strengthen Self Help Groups (SHGs) and Federations of Women to saturate project villages	135509.00	
Develop Participatory Scenario based Plans (PSPs)	88755.00	
Enhance awareness of collectives on various schemes for natural resource management (NRM) for vulnerable communities	133593.00	
Promote SHG-based Grain Banks	49960.00	
Develop Seed Banks of traditional paddy seeds	27776.00	
200 key actors (within households, communities, government / local authorities, and markets) support equitable participation of women from poor and vulnerable households (especially tribal's) in agriculture, markets, and decision-making related to governance of productive assets and resources	75740.00	
Strengthen / organize Village Development Committees (VDC)	137548.00	
CBA strategies and models evolved under WtRF phase II are successfully replicated in another water-stressed region of India	78010.00	1486659.55
Unspent Balance Refunded to <u>Care India Solutions</u>		75085.30
	Sub Total	2533425.05



Particulars	Amount (Rs)	Amount (Rs)
Period From 01.01.18 to 31.03.2018		
Staff Cost/Personnel Exp		375504.75
<u>Programme Activities</u>		
Strengthen / Organize Village Development Committees (VDC)	23730.00	
Enhance land literacy and forest rights awareness of women farmers and their households	9950.00	
Enhance literacy and leadership skills of 2500 women in SHGs and Federations	11096.00	
Organize and strengthen Self Help Groups (SHGs) and Federations of Women to saturate project villages	43114.00	
Organize Gender Dialogues for household level equity promotion	33790.00	
Capacitate women farmers to adopt farm-based water conservation models	9615.00	
Provide Enterprise Seed Fund to selected SHG-based businesses	20000.00	151295.00
	Sub Total	526799.75
	TOTAL Rs.	3514029.80



RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON
Foreign Contribution

Significant Accounting Policies & Notes On Accounts

1. **Basis Of Preparation Of Financial Statements:**
The Society follow Cash system of accounting.
2. **Fixed Assets & Depreciation:**
 - (a) Fixed assets are stated at written down value.
 - (b) Depreciation on fixed assets has been provided under W.D.V. method at the rates prescribed by the management.
3. **Income Recognition:**
Income is recorded on Receipt basis.
4. **Investments:**
Investment in fixed deposit has been stated at cost plus Interest.
5. Internal vouchers have been relied upon wherever external vouchers have not been found.
6. 10% WtRF project money Rs 4,53,805/- hold by the doner agency in previous year. It is explained that expenditure was made from local account to fill the gap & shown as Advance to WtRF Project. In current year 10% hold money received and reimburse to local account and booked as WtRF project expenditure during the year.

