## **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\_banka@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, 2019 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 2018-2019 was Rs. 35,84,217.09.
- (ii) Foreign Contributions of/worth Rs. 131,91,148.27 were received by the Association during the financial year 2018-2019.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 2,36,957.00 was received by the Association during the year 2018-2019.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the year 2018-2019 was Rs. 42,26,789.64
- (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 Constribution (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** 

AS ICAI Firm Reg. No. 005814C)

Place: Ranchi

Date: 26th June, 2019

Partner

M. No. 071187

B.K. BANKA

1st Floor, Heritage Parmeshwar

52, Circular Road,

Lalpur, Ranchi - 834001 (Jharkhand)

Branch: DHANBAD

#### (FOREIGN CONTRIBUTION)

#### Balance Sheet As At 31st March, 2019

<u>Particulars</u>		Amount (Rs)	Amount (Rs)
Funds & Liabilities :			
Capital Fund			
As Per Last Balance Sheet		7908786.09	
Less: Excess of Expenditure Over Income			
for the year		2073047.69	5835738.40
Advances & Deposits			
Grant Received from WDF, Denmark			
1st Installment \$40,000 (Dt 23.08.2018)	792207.00		
2nd Installment \$30,000 (Dt 26.03.2019)	057629.00	4849836.00	
Less: Transfer to I/E A/c		2602422.76	
		2247413.24	
Less: Excess Rate of Exchange above Rs 60 tfd (As Per Cor	itra)	649836.00	1597577.24
WDF, Denmark (Difference Fluctuation Rate of	•		
Exchange USD & Interest)			
Add: Transfer (As Per Contra)		649836.00	
Add: Interest transfer from I/E A/c		24750.00	674586.00
			•
		Total Rs.	8107901.64
Properties & Assets:			
Fixed Assets			
(As Per Schedule 'A')			
Balance: B/F		4300985.00	
Since Added		70500.00	
		4371485.00	
Less:Depreciation		513995.00	3857490.00
Current Assets		•	
Cash & Bank Balances			
Cash In Hand		114.00	
CBI SB A/c- 2008509094		4001886.86	
HDFC SB A/c-24525140000204		224788.78	4226789.64
Advances & Deposits	-		23622.00
		Total Rs.	8107901.64

AS PER OUR REPORT AND NOTES ON ACCOUNT OF EVEN DATE ANNEXED HEREWITH:

For B.K.Banka & Associates

**Chartered Accountants** 

ICAI Firm Reg. No. 005814C

Place: Ranchi

Date: 26th June, 2019

Partner

Accountants Banka

Raigarh Ambikapur Health Association Prized Signatory

B.T.I. Chowk, Ambikapur Road P.O. Pathalgaon, 496118 Dieta Jashpur, Chhattisgarh

## (FOREIGN CONTRIBUTION)

# Schedule 'A' of Fixed Assets Forming Part of Balance Sheet As At 31<sup>St</sup> March, 2019

Particulars	Rate	Balance As	Addition	Deduction	Total As On	Depre-	Balance As
	of	On	During The	During The	31.03.2019	ciation	On 31.03.2019
	Depr	01.04.2018	Year	Year			
							7
Building	5%	1317612.00	0.00	0.00	1317612.00	65881.00	1251731.00
Equipment	15%	1724299.00	70500.00	0.00	1794799.00	269220.00	1525579.00
Furniture & Fixture	10%	100956.00	0.00	0.00	100956.00	10096.00	90860.00
Live Stock	134 i Si	32800.00	0.00	0.00	32800.00	0.00	32800.00
Vehicle	15%	1125318.00	0.00	0.00	1125318.00	168798.00	956520.00
					**		•
Total Rs.		4300985.00	70500.00	0.00	4371485.00	513995.00	3857490.00



### (FOREIGN CONTRIBUTION)

### Income & Expenditure Account For The Year Ended 31st March, 2019

Particulars	Amount (Rs)	Amount (Rs)
Income:		
By Interest		•
On Designated Bank	142590.00	
On WDF-Project	24750.00	
On Fixed Depost	41467.00	208807.00
By Foreign Contribution		
For Holding Free Medical /Health/Family Welfare		
MISEREOR/KZE-321-155-1010 ZG	5165036.00	
Where The Rain Falls (WtRF-PH3) (CARE India)	1970728.27	
Community Based Awareness, Prevention and Control		
of Diabetes Transferred from Balance Sheet	2602422.76	
Where The Rain Falls (WtRF-Extention) (CARE India)	584548.00	
Raha Golden Jubilee (AnjaliKa Kunj, Germany)	10000.00	
For Welfare of the Physically & Mentally Challenged		
Inclusive Development Programme for Children &		
Youngsters with Disability (Jan Vikas Samiti, Varanasi)	611000.00	10943735.03
By Other Income .		
Use of Primeses		28150.00
By Balance being Excess of Expenditure Over		
Income transferred to Capital Fund	2073047.69	
Interest related to WDF Project Fund	(24750.00)	2048297.69
	Total Rs.	13228989.72
Expenditure		
To Income Applied:		
For Welfare of the Physically & Menatlly Challenged		
Inclusive Development Programme for Children & Youngsters with	•	
disability (As per Schedule 1)		356836.00
disability (115 per seriedare 1)		000000.00
For Holding Free Medical/Health/FamilyWelfare		
Under Integrated Rural Health Programme (As Per Sch.2)	6703455.55	
Where The Rain Falls (WtRF-PH3) (As Per Sch.3)	2549922.45	
Community Based Awareness, Prevention and	2047722.40	
	2602422.76	
Control of Diabetes (As Per Sch.4)		1000001 41
Support Farmers for Small Water Reservior	377020.65	12232821.41

Particulars	Amount (Rs)	Amount (Rs)
To RAHA Recurrent Expenditure		
Administration	31972.31	
Audit Fee	90565.00	
Travel	2800.00	125337.31
To Depreciation (As Per Schedule 'A')		513995.00
	Total Rs.	13228989.72

## AS PER OUR REPORT & NOTES ON ACCOUNT OF EVEN DATE ANNEXED HEREWITH.

For B.K.Banka & Associates

**Chartered Accountants** 

FCAI Firm Reg. No. 005814C

B.K.Banka

Chartered Accountant

Place: Ranchi

Date: 26th June, 2019

RANC M. No-071187 Partner

**Authorized Signatory** 

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

### (FOREIGN CONTRIBUTION)

### Receipts & Payments Account for the Year Ended 31st March, 2019

Particulars	Amount (Rs)	Amount (Rs)
Receipts:		•
To Opening 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
To Foreign Contribution Received		
For Holding Free Medical /Health/Family Welfare		
MISEREOR/KZE-321-155-1010 ZG	5165036.00	
Where The Rain Falls (WtRF-PH3) (CARE India)	1970728.27	
Where The Rain Falls (WtRF-Extention) (CARE India)	584548.00	
World Diabetes Foundation (WDF), Denmark	4849836.00	
Raha Golden Jubilee (AnjaliKa Kunj, Germany)	10000.00	
For Welfare of the Physically & Mentally Challenged		
Inclusive Development Programme for Children & Youngsters with		
Disability (Jan Vikas Samiti, Varanasi)	611000.00	13191148.27
To Interest Received		
On Designated Bank	142590.00	
On WDF Project	24750.00	
On Fixed Depost	41467.00	208807.00
To Other Income		
Use of Primeses		28150.00
	Total Rs.	17012322.36
Payments:	10tal Rs. =	17012322.30
By Income Applied:		
For Welfare of the Physically & Mentally Challenged		
Inclusive Development Programme for Children & Youngsters with		
disability (As per Schedule 1)		356836.00
distribution (12)		200000.00
For Holding Free Medical/Health/Family Welfare		
Under Integrated Rural Health Programme (As Per Sch.2)	6703455.55	
Where The Rain Falls (WtRF-PH3) (As Per Sch.3)	2549922.45	
Community Based Awareness, Prevention and		
Control of Diabetes (As Per Sch.4)	2602422.76	
Control of Bidbetes (115 1 cf bein1)		

Particulars	Amount (Rs)	Amount (Rs)
By RAHA Recurrent Expenditure		
Administration	31972.31	
Audit Fee	90565.00	
Travel	2800.00	125337.31
By Advances to Coordinator & Other		38.00
By Capital Expenditure		
LCD Projector (Project-IND/CG-03/4185, Jan Vikas Samiti)		70500.00
By Closing Balances		
Cash In Hand	114.00	
CBI SB A/c- 2008509094	4001886.86	
HDFC SB A/c-24525140000204	224788.78	4226789.64
	Total Rs.	17012322.36

AS PER OUR REPORT & NOTES ON ACCOUNT OF EVEN DATE ANNEXED HEREWITH.

For B.K.Banka & Associates **Chartered Accountants** 

A & AICAI Firm Reg. No. 005814C

RANCH! Banka

Place: Ranchi

Date: 26th June, 2019

M.No-071187

Partner

Chartered Accountant

> Raigarh Ambikapur Health Association B.T.I. Chowk, Ambikapur Road P.O. Pathalgaon, 496118 Dist-Jashpur, Chhattisgarh

Authorized Signatory

# RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON (FOREIGN CONTRIBUTION ACCOUNT)

Schedules forming part of Receipts & Payments Account for The Year Ended 31st March, 2019

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			*
Honorarium Project Coordinator		120000.00	
Part Time Accountant		16200.00	
Audit Fee		2714.00	
Postage		40.00	
Stationery		1424.00	140378.00
(b) Child Development			
Education			
School Fee/Tution Fee/Hostel Fee	5800.00		
Teaching, Learning, Materials (TLM)	3355.00		
Uniform and Clothing	3175.00	12330.00	
Health			
Medical Consultation	10150.00		
Paramedical Expenses	109174.00		
Assistive Devices, Aids, Appliances	23600.00		
Nutrition Expenses	6075.00	148999.00	161329.00
(c) Enabling Environment			
Awareness & Recreation Programme		9875.00	
Celebration	88. T. P. C.	8688.00	
Other Namely		17352.00	
Training		6330.00	
Workshop		2100.00	
Ring the Bell		10784.00	55129.00
		TOTAL Rs.	356836.00



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

D. TI 11' CE 36 1'	l/Health/Family Welfare/Immunisation Camps
Piirnose'- Holding of Free Modica	I/Hoalth/Lamiler Wolfers /I
I dipose- Holding of Tiet Medica	I/ Figaliti/ Fallitiv vveitare/immilnication ( amne

Purpose:- Holding of Free Medical/Health/Family Welfare/Immunisation C	amps	11 * 1 - 1 - 1
Particulars	Amount (Rs.)	Amount (Rs.)
(IRHP Project No: 321-155-1010-ZG)		
Staff Cost/Personnel Exp		4304268.00
Programme Activities		
Training for Sisters and Volunteers	451.00	
Advocacy with Govt-CG	2000.00	
Prepayment Mechanisms	385816.00	
Monthly Meeting	88260.00	
Receive Sub care RHC-Quaterly Monitoring	157000.00	
Free Hospital Treatment -Inclusive Health Camps	1127207.00	1760734.00
Project Administration		
Office Maintenance	546731.55	
Board & Members Meeting	15450.00	
Audit Cost	76272.00	638453.55
	TOTAL Rs.	6703455.55
Schedule : 3 : Where The Rain Fall (Care India Solutions)		
Particulars	Amount (Rs.)	Amount (Rs.)
Staff Cost/Personnel Exp		1019400.00
Programme Activities		

Staff Cost/Personnel Exp		1019400.00
Programme Activities		
Communities are integrating climate risks and climate		
changes in their planning		
Strengthen / Organize Village Development Committees		
(VDC)	73990.00	
Develop Participatory Scenario based Plans (PSPs)	36000.00	109990.00
Marginalized communities have increased their access and control over resources (natural and financial)		
Promote adoption of sustainable water use and		
management practices within households	45597.00	
Enhance land literacy and forest rights awareness of		
women farmers and their households	20050.00	
Enhance literacy and leadership skills of 2500 women in		
SHGs and Federations	108840.00	8.0

Particulars		Amount (Rs)	Amount (Rs)
Organize and strengthen Self Help Groups (SHGs) and Federations of Women to saturate project villages	118769.00		
Organize Gender Dialogues for household level equity			
promotion	46180.00	339436.00	
The number of farmers practising SuPER agriculture h	as		
increased			
Capacitate women farmers to adopt Agro-Ecological Techniques (AETs) for climate change adaptation	157079 <b>.</b> 00		
Capacitate women farmers to adopt farm-based water			
conservation models	80225.00		
Promote SHG-based Grain Banks	57480.00		
Promote Agri-kiosks for Resilient Agriculture (AkRAs)	118907.00		
Promote collectives to set up community-based agriculture, forestry and allied sector enterprises	20000.00	433691.00	883117.00
Project Administration			
Stationery	.,	22420.80	
Staff Monthly Meeting		22495.00	
NGO Over Head		45000.00	
Audit Fee	· · · · · · · · · · · · · · · · · · ·	. 10000.00	99915.80
Balance of the Project Fund refunded to CARE India Solutions for Sustainable Development (CISSD)			4091.75
WTRF -Ph3 Extention (Period From 01.01.19 to 31.03.201	.9) .	Sub Total	2006524.55
Programme Activities  Communities are integrating climate risks and climate changes in their planning			
Strengthen / organize Village Development Committees			
(VDC)		40440.00	
Marginalized communities have increased their access			
and control over resources (natural and financial)			
Enhance land literacy and forest rights awareness of women farmers and their households		20070.00	
		20070.00	A & ASO

Particulars	Amount (Rs)	Amount (Rs)
Organize and strengthen Self Help Groups (SHGs) and		
Federations of Women to saturate project villages	13475.00	
Organize Gender Dialogues for household level equity		
promotion	9360.00	
Capacitate women farmers to adopt farm-based water		
conservation models	9300.00	92645.00
ADMINISTRATIVE COST		
Staff Cost/Personnel Exp		415998.00
Other Costs		
Stationery & Office Supplies	8354.90	
Office Rent & Utility	18150.00	
Monthly review/meeting costs	8250.00	34754.90
	Sub Total	543397.90
	TOTAL Rs.	2549922.45
Schedule: 4: Community Based Awareness, Prevention and Control of Diab	etes	
	100	
Particulars	Amount (Rs.)	Amount (Rs.)
Cross sytting activities / processes / project processes		
Cross-cutting activities / processes / project management	100011.00	e e c
Project Management	408044.00	
For the efficient running and to bring expected result	205468.76	613512.76
Objective 1		
100% RHCs have equipment for diagnosis. 100% of the 46		
sister nurses and 80% of village animators are able to use		

Cross-cutting activities / processes / project management			
Project Management		408044.00	
For the efficient running and to bring expected result		205468.76	613512.76
Objective 1			
100% RHCs have equipment for diagnosis. 100% of the 46			
sister nurses and 80% of village animators are able to use			
the Gluco meter correctly.	144000.00		
Provide Equipment.	1131600.00	1275600.00	
Objective 2			
80% of detected cases of diabetes will have regular			<u> </u>
treatment & follow-up. 80% of detected cases of diabetes			
will have information on foot care, diet and exercise/yoga			*
benefits		658950.00	
Objective 3			
2,30,000 People have information about diabetes, benefits			
of exercise/yoga, diet, and avoid use of alcohol and			
tobacco		54360.00	1988910.00
		Total (Rs)	2602422.76

Grand Total (Rs) Chaftered Accountants

12212636.76

# 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.

(c )Assets purchased from WDF project fund will remain in the project till completion of project. However afterwards WDF will decided modus operandi of the same..

#### 3. <u>Income Recognition</u>:

Income is recognized on Actual Receipt. However WDF projects running over several years therefore amount remained unspent or any balance amount left out has been shown as liability side in balance sheet and only amount equivalent to spent during the year has been transferred to Income & Expenditure account only. Further bank interest related to WDF and income generated out of foreign exchange rate fluctuation (They fixed Rs 60 per dollar. In excess of that realized in exchange) will be shown as liability not to be used till permission given by WDF.

**4.** Project -Where the rain fall has paid for the use of Building and utilities for the purpose of it's project, which has been accordingly shown in the books of account.

#### 5. Investments:

Investment in fixed deposit has been stated at cost plus Interest.

6. Internal vouchers have been relied upon wherever external vouchers have not been found.

