

# **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  
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E-mail : bkbankaassociates1991@gmail.com  
cabinodbanka83@gmail.com  
binod\_bank@yahoo.in

Ref.

Date :

## **CERTIFICATE**

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 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 : 26th June, 2019**

# RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

## ( FOREIGN CONTRIBUTION )

Balance Sheet As At 31st March, 2019

<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
<b>Funds &amp; Liabilities :</b>		
<b>Capital Fund</b>		
As Per Last Balance Sheet	7908786.09	
Less : Excess of Expenditure Over Income for the year	2073047.69	5835738.40
<b>Advances &amp; Deposits</b>		
<b>Grant Received from WDF, Denmark</b>		
1st Installment \$40,000 (Dt 23.08.2018)	2792207.00	
2nd Installment \$30,000 (Dt 26.03.2019)	2057629.00	4849836.00
Less : Transfer to I/E A/c	2602422.76	
	2247413.24	
Less : Excess Rate of Exchange above Rs 60 tfd (As Per Contra)	649836.00	1597577.24
<b>WDF, Denmark (Difference Fluctuation Rate of Exchange USD &amp; Interest)</b>		
Add : Transfer (As Per Contra)	649836.00	
Add : Interest transfer from I/E A/c	24750.00	674586.00
	<b>Total Rs.</b>	<b>8107901.64</b>
<b>Properties &amp; Assets :</b>		
<b>Fixed Assets</b>		
<b>(As Per Schedule 'A')</b>		
Balance : B/F	4300985.00	
Since Added	70500.00	
	4371485.00	
Less : Depreciation	513995.00	3857490.00
<b>Current Assets</b>		
<b>Cash &amp; Bank Balances</b>		
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
	<b>Total Rs.</b>	<b>8107901.64</b>

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

Authorized Signatory

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



**RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON**  
**( FOREIGN CONTRIBUTION )**

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

Particulars	Rate of Depr	Balance As On 01.04.2018	Addition During The Year	Deduction During The Year	Total As On 31.03.2019	Depre-ciation	Balance As On 31.03.2019
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		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
<b>Total Rs.</b>		<b>4300985.00</b>	<b>70500.00</b>	<b>0.00</b>	<b>4371485.00</b>	<b>513995.00</b>	<b>3857490.00</b>



# RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

## ( FOREIGN CONTRIBUTION )

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

<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
<b><u>Income:</u></b>		
<b><u>By Interest</u></b>		
On Designated Bank	142590.00	
On WDF-Project	24750.00	
On Fixed Depost	41467.00	208807.00
<b><u>By Foreign Contribution</u></b>		
<b><u>For Holding Free Medical /Health/Family Welfare</u></b>		
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	
<b><u>For Welfare of the Physically &amp; Mentally Challenged</u></b>		
Inclusive Development Programme for Children & Youngsters with Disability (Jan Vikas Samiti, Varanasi)	611000.00	10943735.03
<b><u>By Other Income</u></b>		
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
	<b>Total Rs.</b>	<b>13228989.72</b>
<b><u>Expenditure</u></b>		
<b><u>To Income Applied:</u></b>		
<b><u>For Welfare of the Physically &amp; Menatly Challenged</u></b>		
Inclusive Development Programme for Children & Youngsters with disability (As per Schedule 1)		356836.00
<b><u>For Holding Free Medical/Health/FamilyWelfare</u></b>		
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	
Support Farmers for Small Water Reservoir	377020.65	12232821.41





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

AS PER OUR REPORT & 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

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, 2019

<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
<b>Receipts:</b>		
<b><u>To Opening Balances</u></b>		
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
<b><u>To Foreign Contribution Received</u></b>		
<b><u>For Holding Free Medical/Health/Family Welfare</u></b>		
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	
<b><u>For Welfare of the Physically &amp; Mentally Challenged</u></b>		
Inclusive Development Programme for Children & Youngsters with Disability (Jan Vikas Samiti, Varanasi)	611000.00	13191148.27
<b><u>To Interest Received</u></b>		
On Designated Bank	142590.00	
On WDF Project	24750.00	
On Fixed Deposit	41467.00	208807.00
<b><u>To Other Income</u></b>		
Use of Primeses		28150.00
	<b>Total Rs.</b>	<b>17012322.36</b>
<b>Payments:</b>		
<b><u>By Income Applied:</u></b>		
<b><u>For Welfare of the Physically &amp; Mentally Challenged</u></b>		
Inclusive Development Programme for Children & Youngsters with disability (As per Schedule 1)		356836.00
<b><u>For Holding Free Medical/Health/Family Welfare</u></b>		
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	
Support Farmers for Small Water Reservoir	377020.65	12232821.41





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

AS PER OUR REPORT & NOTES ON ACCOUNT 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 : 26th June, 2019

*Mr. Elizabeth*  
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 ACCOUNT)**

**Schedules forming part of Receipts & Payments Account for The Year Ended 31<sup>st</sup> March, 2019**

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

**Purpose:-Welfare of the Physically & Mentally challenged**

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





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

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

Particulars	Amount (Rs.)	Amount (Rs.)
<b>(IRHP Project No: 321-155-1010-ZG)</b>		
<b>Staff Cost/Personnel Exp</b>		4304268.00
<b>Programme Activities</b>		
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-Quarterly Monitoring	157000.00	
Free Hospital Treatment -Inclusive Health Camps	1127207.00	1760734.00
<b>Project Administration</b>		
Office Maintenance	546731.55	
Board & Members Meeting	15450.00	
Audit Cost	76272.00	638453.55
<b>TOTAL Rs.</b>		<b>6703455.55</b>

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

Particulars	Amount (Rs.)	Amount (Rs.)
<b>Staff Cost/Personnel Exp</b>		1019400.00
<b>Programme Activities</b>		
<b>Communities are integrating climate risks and climate changes in their planning</b>		
Strengthen / Organize Village Development Committees (VDC)	73990.00	
Develop Participatory Scenario based Plans (PSPs)	36000.00	109990.00
<b>Marginalized communities have increased their access and control over resources (natural and financial)</b>		
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	









**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. Income Recognition:**

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.

