

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. : 0651-2970197, 09931382126 (Office)

Mob. : 94311-05822, 70701-27991

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

BTI Chowk, Pathalgaon

Dist. Jashpur

Chhattisgarh - 496118

Registration No. :

: 18039/1987-88

Place of Registration

: Bhopal

for the year ending **31st March, 2020** 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 **2019-2020** was **Rs. 42,26,789.64.**
- (ii) Foreign Contributions of/worth **Rs. 132,19,521.35** were received by the Association during the financial year **2019-2020.**
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 225713.00** was received by the Association during the year **2019-2020.**
- (iv) The balance of unutilized foreign contribution with the Association at the end of the year **2019-2020** was **Rs. 27,65,444.04**
- (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)

UDIN - 20071187AAAAEG4875

Place : Ranchi

Date : 11th Sep, 2020

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

(FOREIGN CONTRIBUTION)

Balance Sheet As At 31st March, 2020

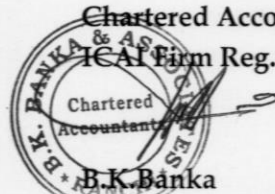
Particulars	Amount (Rs)	Amount (Rs)
Funds & Liabilities :		
Capital Fund		
As Per Last Balance Sheet	5835738.40	
Add : Excess of Income Over Expenditure for the year	286188.84	6121927.24
Other Misc Fund		
As per Last Balance Sheet	0.00	
Add:- Amount Transferred from Income & expenditure A/c	36300.00	36300.00
Advances & Deposits		
Grant Received from WDF, Denmark		
As Per Last Balance Sheet	1597577.24	
3rd Installment \$24,000 (Dt 18.09.2019)	1703426.00	
Less : Transfer to I/E A/c	2450537.44	
	850465.80	
Less : Excess Rate of Exchange above Rs 60 tfd (As Per Contra)	263426.00	587039.80
WDF, Denmark (Difference Fluctuation Rate of Exchange USD & Interest)		
As Per Last Balance Sheet	674586.00	
Add : Transfer (As Per Contra)	263426.00	
Add : Interest transfer from I/E A/c	52350.00	990362.00
	Total Rs.	7735629.04
Properties & Assets :		
Fixed Assets		
(As Per Schedule 'A')		
Balance : B/F	3857490.00	
Since Added	1738631.00	
	5596121.00	
Less:- Deduction	10000.00	
Less :Depreciation	623283.00	4962838.00
Current Assets		
Cash & Bank Balances		
Cash In Hand	114.00	
CBI SB A/c- 2008509094	1160876.70	
HDFC SB A/c-24525140000204	1604453.34	2765444.04
Advances & Deposits		7347.00
	Total Rs.	7735629.04

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



B.K. Banka

M.No-071187

Partner

Place : Ranchi

Date : 11th Sep, 2020

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)

Schedule 'A' of Fixed Assets Forming Part of Balance Sheet As At 31st March, 2020

Particulars	Rate of Depr	Balance As On 01.04.2019	Addition During The Year	Deduction During The Year	Total As On 31.03.2020	Depre- ciation	Balance As On 31.03.2020
Building	5%	1251731.00	800000.00	0.00	2051731.00	102587.00	1949144.00
Equipment	15%	1525579.00	0.00	0.00	1525579.00	228837.00	1296742.00
Furniture & Fixture	10%	90860.00	0.00	0.00	90860.00	9086.00	81774.00
Live Stock		32800.00	0.00	0.00	32800.00	0.00	32800.00
Vehicle	15%	956520.00	938631.00	10000.00	1885151.00	282773.00	1602378.00
Total Rs.		3857490.00	1738631.00	10000.00	5586121.00	623283.00	4962838.00



RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON
(FOREIGN CONTRIBUTION)

Income & Expenditure Account For The Year Ended 31st March, 2020

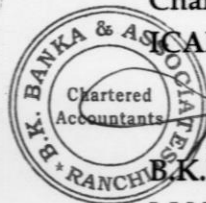
<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
<u>Income:</u>		
<u>By Interest</u>		
On Designated Bank		189413.00
<u>By Foreign Contribution</u>		
<u>For Holding Free Medical /Health/Family Welfare</u>		
MISEREOR/KZE-321-155-1010 ZG	9071618.25	
Where The Rain Falls (WtRF-PH3 Extension) (CARE India)	1238031.10	
Community Based Awareness, Prevention and Control of Diabetes Transferred from Balance Sheet	2450537.44	
CARITAS India (CBRF Project)	657180.00	13417366.79
<u>For Welfare of the Physically & Mentally Challenged</u>		
Inclusive Development Programme for Children & Youngsters with Disability (Jan Vikas Samiti, Varanasi)		549266.00
<u>By Other Income</u>		
Use of Primeses		36300.00
	Total Rs.	<u>14192345.79</u>
<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)		565493.70
<u>For Holding Free Medical/Health/FamilyWelfare</u>		
Under Integrated Rural Health Programme (As Per Sch.2)	7211832.91	
Where The Rain Falls (WtRF-PH3 Extension) (As Per Sch.3)	1279281.20	
Community Based Awareness, Prevention and Control of Diabetes WDF 17-1528 (As Per Sch.4)	2450537.44	
Expenses of Monica Fund (As per Schedule-5)	622619.85	



Particulars	Amount (Rs)	Amount (Rs)
Expenses of Anjelica Kunj Fund for Jubilee celebration	10000.00	
Promoting Community based rehabilitation (CBR) of person with disability in Pathalgaon Block (As per Schedule- 6)	626186.15	12200457.55
To RAHA Recurrent Expenditure		
Salary	15000.00	
Audit Fee	13770.00	
Jubilee Celebration	399337.50	
Bank Charges	165.20	428272.70
To Depreciation (As Per Schedule 'A')		623283.00
To Interest transferred to World Diabetics Fund Exchange rate Fluctuation effect		52350.00
To Amount Transferred to Other Misc Fund		36300.00
To Balance being Excess of Income Over Expenditure transferred to Capital Fund		286188.84
	Total Rs.	14192345.79

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

Place : Ranchi
Date : 11th Sep, 2020

M.No-071187
Partner

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)

Receipts & Payments Account for the Year Ended 31st March, 2020

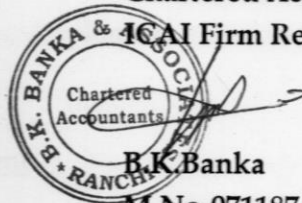
<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
Receipts:		
<u>To Opening Balances</u>		
Cash In Hand	114.00	
CBI SB A/c- 2008509094	4001886.86	
HDFC SB A/c-24525140000204	224788.78	4226789.64
<u>To Foreign Contribution Received</u>		
<u>For Holding Free Medical/Health/Family Welfare</u>		
MISEREOR/KZE-321-155-1010 ZG	9071618.25	
Where The Rain Falls (WtRF-PH3 Extension) (CARE India)	1238031.10	
CARITAS India (CBRF Project)	657180.00	
World Diabetes Foundation (WDF), Denmark	1703426.00	12670255.35
<u>For Welfare of the Physically & Mentally Challenged</u>		
Inclusive Development Programme for Children & Youngsters with Disability (Jan Vikas Samiti, Varanasi)		549266.00
<u>To Interest Received</u>		
On Designated Bank		189413.00
<u>To Other Income</u>		
Use of Primeses		36300.00
To Advance & Deposits		16275.00
To sale of Assets		10000.00
	Total Rs.	17698298.99
Payments:		
<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)		565493.70
<u>For Holding Free Medical/Health/Family Welfare</u>		
Under Integrated Rural Health Programme (As Per Sch.2)	7211832.91	
Where The Rain Falls (WtRF-PH3 Extension) (As Per Sch.3)	1279281.20	
Community Based Awareness, Prevention and Control of Diabetes WDF 17-1528 (As Per Sch.4)	2450537.44	
Expenses of Monica Fund (As per Schedule-5)	622619.85	
Expenses of Anjelica Kunj Fund for Jubilee celebration	10000.00	



Particulars	Amount (Rs)	Amount (Rs)
Promoting Community Based Rehabilitation (CBR) of person with disability in Pathalgaon Block (As per Schedule- 6)	626186.15	12200457.55
By RAHA Recurrent Expenditure		
Salary	15000.00	
Audit Fee	13770.00	
Jubilee Celebration	399337.50	
Bank Charges	165.20	428272.70
By Capital Expenditure		
Building	800000.00	
Vehicle	938631.00	1738631.00
By Closing Balances		
Cash In Hand	114.00	
CBI SB A/c- 2008509094	1160876.70	
HDFC SB A/c-24525140000204	1604453.34	2765444.04
	Total Rs.	17698298.99

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

For B.K.Banka & Associates
Chartered Accountants



B.K.Banka
M.No-071187
Partner

Place : Ranchi
Date : 11th Sep, 2020

W. Chhabra
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)

Schedules forming part of Receipts & Payments Account for The Year Ended 31st March, 2020

Schedule : 1 : (A) Inclusive Development Programme for Children & Youngster's with Disability
Purpose:-Welfare of the Physically & Mentally challenged (1-4-2019 to 31-10-19)

Particulars	Amount (Rs)	Amount (Rs)
<u>(a) Administrative Charges</u>		
Honorarium Project Coordinator	72000.00	
Part Time Accountant	12000.00	
Audit Fee	2950.00	
Bank Charges	253.70	
Stationery	2232.00	
	<u>89435.70</u>	89435.70
<u>(b) Child Development</u>		
<u>Education</u>		
School Fee/Tution Fee/Hostel Fee	16365.00	
Teaching, Learning, Materials (TLM)	1149.00	
Travel & Transportation	4980.00	
Uniform and Clothing	6500.00	
	<u>28994.00</u>	28994.00
<u>Health</u>		
Medical Consultation	40000.00	
Paramedical Expenses	106756.00	
Assistive Devices, Aids, Appliances	15000.00	
Nutrition Expenses	10250.00	
	<u>172006.00</u>	172006.00
<u>(c) Enabling Environment</u>		
Health	27970.00	
Social	23148.00	
Others- DPO\Parents Meeting	3640.00	
Workshop	2295.00	
	<u>57053.00</u>	57053.00
<u>(d) Capacity Strengthening</u>		
Exposure Visit	7880.00	
Staff Training	5000.00	
	<u>12880.00</u>	12880.00
	<u>Total (Rs)</u>	<u>360368.70</u>



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

Purpose:-Welfare of the Physically & Mentally challenged (1-11-2019 to 31-03-20)

(a) Administrative Charges		
Postage	82.00	
Salary	78000.00	78082.00
(b) Child Development		
Education		
Physiotherapy		23174.00
(c) Enabling Environment		
Education	3000.00	
Health	5980.00	
Social	8500.00	17480.00
(d) Capacity Strengthening		
Monitor Evaluation & Training	2000.00	
Staff Training	84389.00	86389.00
Total (Rs)		205125.00
TOTAL Rs.(A+B)		565493.70

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

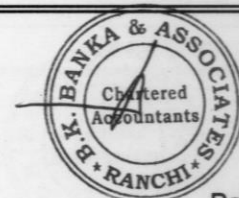
Purpose:- Holding of Free Medical/Health/Family Welfare/Immunisation Camps

Particulars	Amount (Rs.)	Amount (Rs.)
(IRHP Project No: 321-155-1010-ZG)		
Staff Cost/Personnel Exp		4389800.00
Programme Activities		
Training for Sisters and Volunteers	75667.00	
Advocacy with Govt-CG		
Prepayment Mechanisms	353455.00	
Monthly Meeting	78250.00	
Receive Sub care RHC-Quarterly Monitoring	133421.00	
Free Hospital Treatment -Inclusive Health Camps	1295293.00	1936086.00
Project Administration		
Office Maintenance	802419.91	
Board & Members Meeting	19807.00	
Audit Cost	63720.00	885946.91
TOTAL Rs.		7211832.91



Schedule : 3 : Where The Rain Fall (Care India Solutions) WtRF- Ph 3 extension

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Staff Cost/Personnel Exp</u>		831996.00
<u>Programme Activities</u>		
<u>Communities are integrating climate risks and climate changes in their planning</u>		
Strengthen / Organize Village Development Committees (VDC)	28560.00	
Develop Participatory Scenario based Plans (PSPs)	18000.00	46560.00
<u>Marginalized communities have increased their access and control over resources (natural and financial)</u>		
Promote adoption of sustainable water use and management practices within households	30440.00	
Organize and strengthen Self Help Groups (SHGs) and Federations of Women to saturate project villages	31525.00	
Organize Gender Dialogues for household level equity promotion	10570.00	72535.00
<u>The number of farmers practising SuPER agriculture has increased</u>		
Capacitate women farmers to adopt Agro-Ecological Techniques (AETs) for climate change adaptation	99995.00	
Capacitate women farmers to adopt farm-based water conservation models	10625.00	
Promote SHG-based Grain Banks	4992.00	
Promote Agri-kiosks for Resilient Agriculture (AkRAs)	40000.00	
Promote collectives to set up community-based agriculture, forestry and allied sector enterprises	66156.00	221768.00
<u>Project Administration</u>		
Stationery	45946.12	
Office Rent	36300.00	
Staff Monthly Meeting	16500.00	
Audit Fee	7500.00	106246.12
Stationery expenses incurred by Raha current fund		176.08
	TOTAL Rs.	1279281.20



Schedule : 4 : Community Based Awareness, Prevention and Control of Diabetes WDF 17-1528

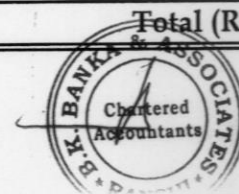
Particulars	Amount (Rs.)	Amount (Rs.)
<u>Cross-cutting activities / processes / project management</u>		
Project Management	632468.24	
For the efficient running and to bring expected result	289373.20	921841.44
<u>Objective 2</u>		
80% of detected cases of diabetes will have regular treatment & follow-up. 80% of detected cases of diabetes . will have information on foot care, diet and exercise/yoga benefits	1302882.00	
<u>Objective 3</u>		
2,30,000 People have information about diabetes, benefits of exercise/yoga, diet, and avoid use of alcohol and tobacco	122800.00	1425682.00
<u>Other Expenses</u>		
External Financial Audit fee		103014.00
	Total (Rs)	2450537.44

Schedule:-5 Expense of Monica Fund

Expenses of RAHA Jubilee	274553.7	
Support Farmers for Small Water Reservoir	348066.15	622619.85
	Total (Rs)	622619.85

Schedule :-6 Promoting Community Based Rehabilitation (CBR) of person with disability in Pathalgaon Block

<u>Administration Cost</u>		
Audit fee		3540.00
<u>Staff Cost/Personnel Exp</u>		426780.00
<u>Programme Cost</u>		
Project Management Workshop	14371.00	
Module I Training to CBR Staff	55200.00	
Module II Training to CBR Staff	60000.00	
Project Coordinators Training	16200.00	
Training on Project Cycle Management	11845.00	
CBR Workers Trg on Proj Cycle Management	8400.00	
Conducting Situation Analysis of Proj Area	5000.00	
Reflection Workshop at Proj Level	9800.00	
Disability Certification/ID Cards	3500.00	
Objervation of WDD-CBRF	11480.00	
Reserve Fund for Unforeseen Act. with Prio	70.15	195866.15
	Total (Rs)	626186.15



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. However some payment has been made from RAHA Cuurent Account due to grant not received in time. Similarly In case of Support of farmer project under Monica Fund project also short fall of income ag expenses has been meet with RAHA Current Account due to Grant not received in time.

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.

