

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
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, 2021** 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 **2020-2021** was **Rs. 27,65,444.04.**
- (ii) Foreign Contributions of/worth **Rs. 1,03,41,382.00** were received by the Association during the financial year **2020-2021.**
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 82,121.00** was received by the Association during the year **2020-2021.**
- (iv) The balance of unutilized foreign contribution with the Association at the end of the year **2020-2021** was **Rs. 17,53,647.75**
- (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- 21071187AAAAIO7252

Place : Ranchi

Date : 2nd Sep, 2021

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

(FOREIGN CONTRIBUTION)

Balance Sheet As At 31st March, 2021

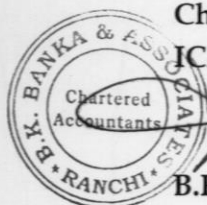
<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
<u>Funds & Liabilities :</u>		
<u>Capital Fund</u>		
As Per Last Balance Sheet	6121927.24	
Less : Excess of Expenditure Over Income for the year	<u>1049921.77</u>	5072005.47
<u>Other Misc Fund</u>		
As per Last Balance Sheet		36300.00
<u>Advances & Deposits</u>		
<u>Grant Received from WDF, Denmark</u>		
As Per Last Balance Sheet	587039.80	
Less : Transfer to I/E A/c	<u>492454.52</u>	94585.28
<u>WDF, Denmark (Difference Fluctuation Rate of Exchange USD & Interest)</u>		
As Per Last Balance Sheet		990362.00
	Total Rs.	<u>6193252.75</u>
<u>Properties & Assets :</u>		
<u>Fixed Assets</u>		
<u>(As Per Schedule 'A')</u>		
Balance : B/F	4962838.00	
Since Added	<u>0.00</u>	
	4962838.00	
Less : Depreciation	<u>540502.00</u>	4422336.00
<u>Current Assets</u>		
<u>Cash & Bank Balances</u>		
Cash In Hand	4814.00	
CBI SB A/c- 2008509094	397834.39	
CBI- 3801195157 FC Utilization for MISEREOR Proj.	205772.54	
HDFC SB A/c-24525140000204	<u>1145226.82</u>	1753647.75
Advances & Deposits		<u>17269.00</u>
	Total Rs.	<u>6193252.75</u>

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

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

Authorized Signatory

Place : Ranchi

Date : 2nd Sep, 2021

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON
(FOREIGN CONTRIBUTION)

Schedule 'A' of Fixed Assets Forming Part of Balance Sheet As At 31st March, 2021

Particulars	Rate of Depr	Balance As On 01.04.2020	Addition During The Year	Deduction During The Year	Total As On 31.03.2021	Depre-ciation	Balance As On 31.03.2021
Building	5%	1949144.00	0.00	0.00	1949144.00	97457.00	1851687.00
Equipment	15%	1296742.00	0.00	0.00	1296742.00	194511.00	1102231.00
Furniture & Fixture	10%	81774.00	0.00	0.00	81774.00	8177.00	73597.00
Live Stock		32800.00	0.00	0.00	32800.00	0.00	32800.00
Vehicle	15%	1602378.00	0.00	0.00	1602378.00	240357.00	1362021.00
Total Rs.		4962838.00	0.00	0.00	4962838.00	540502.00	4422336.00



RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

(FOREIGN CONTRIBUTION)

Income & Expenditure Account For The Year Ended 31st March, 2021

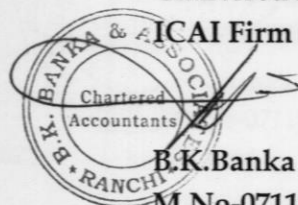
<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
<u>Income:</u>		
<u>By Interest</u>		
On Designated Bank		82121.00
<u>By Foreign Contribution</u>		
<u>For Holding Free Medical /Health/Family Welfare</u>		
(As per Schedule-1)		10341382.00
Last year Balance WDF Fund trf from Balance Sheet		492454.52
By Balance being excess of Expenditure over Income		
Transfer to Capital A/c		1049921.77
	Total Rs.	11965879.29
<u>Expenditure</u>		
<u>To Income Applied:</u>		
<u>For Welfare of the Physically & Menatly Challenged</u>		
Integrated Rural Health Programme -(321-155-1010-ZG)	2530190.62	
(As per Schedule - 2(A))		
Integrated Rural Health Programme -(321-155-1011)	4721128.23	
(As per Schedule - 2(C))		
Raigarh & Korea)	441401.75	
(As per Schedule - 2(B))		
Jashpur & Surguja)	438373.65	
(As per Schedule - 2(D))		
Community Based Awareness, Prevention and Control		
of Diabetes WDF 17-1528	2333635.52	
(As per Schedule - 3)		
Disability	380841.9	
(As per Schedule - 4)		
Expense of Monica Fund Project	541290.55	11386862.22
(As per Schedule - 5)		
<u>Administrative Expenditure</u>		
Office Maintenance		38515.07
To Depreciation (<u>As Per Schedule 'A'</u>)		540502.00
	Total Rs.	11965879.29

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

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

Place : Ranchi

Date : 2nd Sep, 2021

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

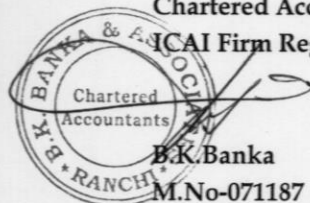
(FOREIGN CONTRIBUTION)

Receipts & Payments Account for the Year Ended 31st March, 2021

Particulars	Amount (Rs)	Amount (Rs)
Receipts:		
To Opening Balances		
Cash In Hand	114.00	
CBI SB A/c- 2008509094	1160876.70	
HDFC SB A/c-24525140000204	1604453.34	2765444.04
To Foreign Contribution Received		
For Holding Free Medical/Health/Family Welfare (As per Schedule-1)		10341382.00
To Interest Received		
On Designated Bank		82121.00
	Total Rs.	13188947.04
Payments:		
By Income Applied :		
For Welfare of the Physically & Mentally Challenged		
Integrated Rural Health Programme -(321-155-1010-ZG) (As per Schedule - 2(A))	2530190.62	
Integrated Rural Health Programme -(321-155-1011) (As per Schedule - 2(C))	4721128.23	
Raigarh & Korea (As per Schedule - 2(B))	441401.75	
Jashpur & Surguja (As per Schedule - 2(D))	438373.65	
Community Based Awareness, Prevention and Control of Diabetes WDF 17-1528 (As per Schedule - 3)	2333635.52	
Inclusive Development Programme for Children & Youngster's with Disability (As per Schedule - 4)	380841.90	
Expense of Monica Fund Project (As per Schedule - 5)	541290.55	11386862.22
Administrative Expenditure		
Office Maintenance		38515.07
Advance & Deposits		
Advance for Projects		9922.00
By Closing Balances		
Cash In Hand	4814.00	
CBI SB A/c- 2008509094	397834.39	
CBI- 3801195157 FC Utilization for MISEREOR Proj.	205772.54	
HDFC SB A/c-24525140000204	1145226.82	1753647.75
	Total Rs.	13188947.04

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

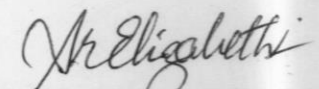
For B.K.Banka & Associates
Chartered Accountants



ICAI Firm Reg. No. 005814C

B.K. Banka
M.No-071187
Partner

Place : Ranchi
Date : 2nd Sep, 2021


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

RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

Unit : RAHA Account

Schedules Forming Part of Receipt & Payment Account For The Year Ended 31st March, 2021

Schedule : 1 : Voluntary Contribution

<u>Particulars</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
<u>Foreign Contribution</u>		
Jan Vikas Samiti (IDCYWD Project)	37000.00	
<u>Miserior Project (IRHP)</u>		
Project- 321-155-1010ZG	2290922.50	
Project- 321-155-1011	4683640.00	
Project- 321-155-1012	438369.00	
Project- 321-040-1024	441386.50	7854318.00
Monica Thaddey	608883.00	8500201.00
From World DiabetesFoundation, Denmark		1841181.00
	TOTAL Rs.	10341382.00

Schedule : 2 : (A) RAHA Ongoing Scheme Integrated Rural Health Programme (IRHP Project-321-155-1010-ZG)

<u>Particulars</u>	<u>Amount (Rs.)</u>	<u>Amount (Rs.)</u>
<u>Staff Cost</u>		2017800.00
<u>Project Activities</u>		
Prepayment Mechanism	89754.26	
Monthly Meeting	33000.00	
Receive Sub Care RHC Qtr. Monitoring	110065.16	
Free Hospital Treatment- Incl. Health Camp	137649.00	370468.42
<u>Project Administration</u>		
Audit Fee/Legal Expenses	63720.00	
Board Members Meeting	11524.00	
Office Maintenance/ Administrative Exp/Vehicle Maint etc.	66678.20	141922.20
	TOTAL Rs.	2530190.62



Schedule : 2 : (B) RAHA Ongoing Scheme Integrated Rural Health Programme
(IRHP Project-321-040-1024 Raigarh & Korea)

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Project Activities</u>		
Logistics	48460.00	
Medicine	30000.50	
Mask	57000.00	
Dry Ration KIT	279617.65	
Help for Poor Tribe with Roof	23848.00	438926.15
<u>Project Administration</u>		
Admin Cost		2475.60
	TOTAL Rs.	441401.75

Schedule : 2 : (C) RAHA Ongoing Scheme Integrated Rural Health Programme
(IRHP Project-321-155-1011)

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Staff Cost</u>		
Management Staff	544180.00	
Implementation Staff	2365478.00	
Auxilliary Staff	841842.00	3751500.00
<u>Project Activities</u>		
RHC Prog , Chips Support, Health , Education, etc	853392.85	853392.85
<u>Project Administration</u>		
Bank Charges, Printing & Stationery	21713.38	
Office Needs	40412.00	
Office Maintenance/ Administrative Exp/Vehicle Maint etc.	54110.00	116235.38
	TOTAL Rs.	4721128.23



**Schedule : 2 : (D) RAHA Ongoing Scheme Integrated Rural Health Programme
(IRHP Project-321-155-1012 Exp Jashpur & Surguja)**

Particulars	Amount (Rs.)	Amount (Rs.)
<u>Project Activities</u>		
Logistics	39710.00	
Medicine	29999.50	
Mask	57000.00	
Dry Ration KIT	285964.35	
Help for Poor Tribe with Roof	23848.00	436521.85
<u>Project Administration</u>		
Admin Cost		1851.80
TOTAL Rs.		438373.65

Schedule : 3 : Community Based Awareness, Prevention and Control of Diabetes WDF 17-1528

Particulars	Amount (Rs.)	Amount (Rs.)
Diabetes Patients Are Able to Get Services		
Conduct Screening & Test. of Diab. By Sisters	540000.00	
Provide Lancet Strip Evry Six Month	305882.00	
Trg and Follow Up by Animators	447500.00	1293382.00
Awareness on Diabetes and Care		
Focus on the Risk Factor and Prev. of Diab	89700.00	
Focus on the Risk Factor and Prev of Diabetes	38300.00	
Focus on the Risk Factor and Prev of Diabetes	2778.00	130778.00
WDF-Cross Cutting Activity/Processes / Management		
Project Management	664091.68	
For the Efficient Running & To Bring Expected	245383.84	909475.52
TOTAL Rs.		2333635.52



Schedule : 4 : Inclusive Development Programme for Children & Youngster's with Disability

Purpose:-Welfare of the Physically & Mentally challenged (1-4-20 to 31-10-2020)

Particulars	Amount (Rs)	Amount (Rs)
(a) Administrative Charges		
Honorarium	150000.00	
Stationery	5824.90	155824.90
(b) Health		
Operation	36000.00	
Physiotherapy	108710.00	
Nutrition Expenses	23939.00	168649.00
(c) Covid-19 Response		
Covid -19 Relief		37000.00
(d) Enabling Environment		
Education	3286.00	
Social	13911.10	
Livelihood	2170.90	19368.00
Total (Rs)		380841.90

Schedule:-5 Expense of Monica Fund

Particulars	Amount (Rs)	Amount (Rs)
Support Farmers for Small Water Reservoir		38976.55
Promoting Community Based Rehabilitation (CBR) of person with disability in Pathalgaon Block		
Honorarium	450000	
Monthly Meeting	12182	
Physiotherapy	7080	
Travel	33052	502314
Total (Rs)		541290.55



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 recorded on Receipt basis and expenditure on payment basis. Foreign contribution donation and expenses are also maintained on same basis. However foreign contribution received has been converted in INR on the date of receipt by bank as per prevailing rate.

Project: WDF project for diabetes last year balance of rs.587039.80 remained unspent with society duly reflected in the Balance sheet. Current year another fresh grant of Rs.1841141 received out of which they spent Rs 2333635.52 and still balance left is Rs. 94585.28 shown in Balance sheet.

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.

