

# **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. : 9431105822, 7070127991

E-mail : bkbankaassociates1991@gmail.com

cabinodbanka83@gmail.com

binod\_banka@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, 2022** 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 **2021-2022** was **Rs. 17,53,647.75**.
- (ii) Foreign Contributions of/worth **Rs. 90,99,627.00** were received by the Association during the financial year **2021-2022**.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 62,416.00** was received by the Association during the year **2021-2022**.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the year **2021-2022** was **Rs. 6,94,797.16**
- (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- 22071187AMKQPH7625**

**Place : Ranchi**

**Date : 7th July, 2022**

**Branch : DHANBAD**

# RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON

## ( FOREIGN CONTRIBUTION )

Balance Sheet As At 31st March, 2022

Particulars	Amount (Rs)	Amount (Rs)
<b>Funds &amp; Liabilities :</b>		
<b>Capital Fund</b>		
As Per Last Balance Sheet	5072005.47	
Less : Excess of Expenditure Over Income for the year	<u>386474.31</u>	4685531.16
<b>Other Misc Fund</b>		
As per Last Balance Sheet		36300.00
<b>Advances &amp; Deposits</b>		
<b>Grant Received from WDF, Denmark</b>		
As Per Last Balance Sheet	94585.28	
Less : Transfer to I/E A/c	<u>94585.28</u>	0.00
<b>WDF, Denmark (Difference Fluctuation Rate of Exchange USD &amp; Interest)</b>		
As Per Last Balance Sheet	990362.00	
Less : Transfer to I/E A/c	<u>990362.00</u>	0.00
	<b>Total Rs.</b>	<b><u><u>4721831.16</u></u></b>
<b>Properties &amp; Assets :</b>		
<b>Fixed Assets</b>		
<b>(As Per Schedule 'A')</b>		
Balance : B/F	4422336.00	
Since Added	<u>57481.00</u>	
	4479817.00	
Less : Depreciation	<u>478204.00</u>	4001613.00
<b>Current Assets</b>		
<b>Cash &amp; Bank Balances</b>		
Cash In Hand	1443.00	
CBI SB A/c- 2008509094 (FC Holding cum Utilization A/C)	564407.12	
CBI- 3801195157 FC Utilization for MISEREOR Proj.	116440.50	
HDFC SB A/c-24525140000204 FC Utilization A/c	<u>12506.54</u>	694797.16
Advances & Deposits		<u>25421.00</u>
	<b>Total Rs.</b>	<b><u><u>4721831.16</u></u></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



B.K.Banka

M.No-071187

Partner

Place : Ranchi

Date : 7th July, 2022

Raigarh Ambikapur Health Association

B.T.I. Chowk, Ambikapur Road

P.O. Pathalgaon, 496118

Dist- Jashpur, Chhattisgarh

*(Signature)*  
Authorized Signatory



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

**Schedule 'A' of Fixed Assets Forming Part of Balance Sheet As At 31st March, 2022**

Particulars	Rate of Depr	Balance As On 01.04.2021	Addition During The Year	Deduction During The Year	Total As On 31.03.2022	Depre-ciation	Balance As On 31.03.2022
Building	5%	1851687.00	0.00	0.00	1851687.00	92584.00	1759103.00
Equipment	15%	1102231.00	0.00	0.00	1102231.00	165335.00	936896.00
Furniture & Fixture	10%	73597.00	0.00	0.00	73597.00	7360.00	66237.00
Live Stock		32800.00	0.00	0.00	32800.00	0.00	32800.00
Vehicle	15%	1362021.00	57481.00	0.00	1419502.00	212925.00	1206577.00
<b>Total Rs.</b>		<b>4422336.00</b>	<b>57481.00</b>	<b>0.00</b>	<b>4479817.00</b>	<b>478204.00</b>	<b>4001613.00</b>



Schedule 'A' of Fixed Assets Forming Part of Balance Sheet As At 31st March, 2022  
 (As per schedule - 3)  
 Schedule - A  
 Expense of Nonce Fund Project  
 (As per schedule - 3)  
**CURRENT EXPENDITURE**  
 Administrative Expenditure  
 (As per schedule - A)  
 Total Rs. 10000000  
**AS PER OUR REPORT & NOTES ON ACCOUNT OF EVEN DATE ANNEXED HEREWITH**  
 For B.K. Banka & Associates  
 Chartered Accountants  
 Firm Reg. No. 105044  
 Place: Ranchi  
 Date: 19/03/2022



**RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON**

**( FOREIGN CONTRIBUTION )**

**Income & Expenditure Account For The Year Ended 31st March, 2022**

Particulars	Amount (Rs)	Amount (Rs)
<b>Income:</b>		
<b>By Interest</b>		
On Designated Bank		62416.00
<b>By Foreign Contribution</b>		
<b>For Holding Free Medical /Health/Family Welfare</b>		
(As per Schedule-1)		9099627.00
Last year Balance WDF Fund trf from Balance Sheet		1084947.28
By Balance being excess of Expenditure over Income		
Transfer to Capital A/c		386474.31
	<b>Total Rs.</b>	<b>10633464.59</b>
<b>Expenditure</b>		
<b>To Income Applied:</b>		
<b>For Welfare of the Physically &amp; Menatly Challenged</b>		
321-155-1011 : Comprehensive Health & Rural Development for Tribal & Rural (As per Schedule - 2)	7568952.04	
Community Based Awareness, Prevention and Control of Diabetes WDF 17-1528 (As per Schedule - 3)	1348252.28	
Disability (As per Schedule - 4)	532517.7	
Expense of Monica Fund Project (As per Schedule - 5)	640607.00	10090329.02
<b>By RAHA CURRENT EXPENDITURE</b>		
<b>WDF PROJECT 17-1528</b>		
Project Management		55889.71
<b>Administrative Expenditure</b>		
Office Maintenance		9041.86
To Depreciation (As Per Schedule 'A')		478204.00
	<b>Total Rs.</b>	<b>10633464.59</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 : 7th July, 2022

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

*M. D. J. J. J.*  
Authorized Signatory



**RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON**

**( FOREIGN CONTRIBUTION )**

**Receipts & Payments Account for the Year Ended 31st March, 2022**

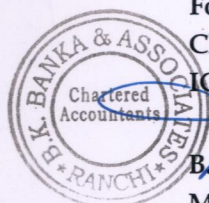
Particulars	Amount (Rs)	Amount (Rs)
<b>Receipts:</b>		
<b>To Opening Balances</b>		
Cash In Hand	4814.00	
CBI SB A/c- 2008509094	397834.39	
CBI- 3801195157 FC Utilization for MISEREOR Proj.	205772.54	
HDFC SB A/c-24525140000204	1145226.82	1753647.75
<b>To Foreign Contribution Received</b>		
<b>For Holding Free Medical /Health/Family Welfare</b> (As per Schedule-1)		9099627.00
<b>To Interest Received</b>		
On Designated Bank		62416.00
	<b>Total Rs.</b>	<b>10915690.75</b>
<b>Payments:</b>		
<b>By Income Applied :</b>		
<b>For Welfare of the Physically &amp; Mentally Challenged</b>		
321-155-1011 : Comprehensive Health & Rural Development for Tribal & Rural (As per Schedule - 2)	7568952.04	
Community Based Awareness, Prevention and Control of Diabetes WDF 17-1528 (As per Schedule - 3)	1348252.28	
Inclusive Development Programme for Children & Youngster's with Disability (As per Schedule - 4)	532517.70	
Expense of Monica Fund Project (As per Schedule - 5)	640607.00	10090329.02
<b>By RAHA CURRENT EXPENDITURE</b>		
<b>WDF PROJECT 17-1528</b>		
Project Management		55889.71
<b>Administrative Expenditure</b>		
Office Maintenance		9041.86
<b>Advance for Project</b>		
Mr Atul		8152.00
<b>Capital Expenditure</b>		
Vehicle		57481.00
<b>By Closing Balances</b>		
Cash In Hand	1443.00	
CBI SB A/c- 2008509094 (FC Holding cum Utilization A/C)	564407.12	
SBI NDMB CA- FC Main A/c- 40168610053	0.00	
CBI- 3801195157 FC Utilization for MISEREOR Proj.	116440.50	
HDFC SB A/c-24525140000204 FC Utilization A/c	12506.54	694797.16
	<b>Total Rs.</b>	<b>10915690.75</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 : 7th July, 2022

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



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

Schedules Forming Part of Receipt & Payment Account For The Year Ended 31<sup>st</sup> March, 2022

**Schedule : 1 : Voluntary Contribution**

Particulars	Amount (Rs.)	Amount (Rs.)
<b><u>Foreign Contribution</u></b>		
Stichting Liliane Foundation	607481.00	
<b><u>Miserior Project (IRHP)</u></b>		
Project- 321-155-1011	7436735.00	
World Diabeties Foundation	263305.00	
Monica Thaddey	792106.00	9099627.00
	<b>TOTAL Rs.</b>	<b>9099627.00</b>

**Schedule : 2 : 321-155-1011 : Comprehensive Health & Rural Development for Tribal and Rural Poor in Northeastern Chhattisgarh**

Particulars	Amount (Rs.)	Amount (Rs.)
<b><u>Staff Cost</u></b>		
Management Staff	907747.50	
Implementation Staff	3752377.40	
EPF	10590.00	
Auxilliary Staff	1462554.50	6133269.40
<b><u>Project Activities</u></b>		
Health Services & Support for Children & Young	2500.00	
RHC Prog , Chips Support, Health , Education, etc	1140905.30	1143405.30
<b><u>Project Administration</u></b>		
Bank Charges, Printing & Stationery	76746.34	
Audit	38350.00	
Office Needs	33321.00	
Office Maintenance/ Administrative Exp/Vehicle Maint etc.	143860.00	292277.34
	<b>TOTAL Rs.</b>	<b>7568952.04</b>



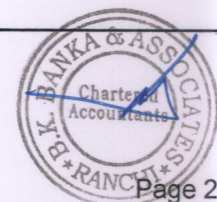


**Schedule : 3 : Community Based Awareness, Prevention and Control of Diabetes WDF 17-1528**

Particulars	Amount (Rs.)	Amount (Rs.)
<b>Diabetes Patients Are Able to Get Services</b>		
Conduct Screening & Test. of Diab. By Sisters	303000.00	
Provide Lancet Strip Every Six Month	152950.00	
Trg and Follow Up by Animators	250565.00	706515.00
<b>Awareness on Diabetes and Care</b>		
Focus on the Risk Factor and Prev. of Diab	23700.00	
Focus on the Risk Factor and Prev of Diabetes	38400.00	62100.00
<b>WDF-Cross Cutting Activity/Processes / Management</b>		
Project Management	337745.28	
For the Efficient Running & To Bring Expected	164906.08	502651.36
<b>WDF-Administrative Cost</b>		
Audit		76985.92
	<b>TOTAL Rs.</b>	<b>1348252.28</b>

**Schedule : 4 : Inclusive Development Programme for Children & Youngster's with Disability  
Purpose:-Welfare of the Physically & Mentally challenged (1-4-21 to 31-03-2022)**

Particulars	Amount (Rs)	Amount (Rs)
<b>(A) Administrative Charges</b>		
Postage	165.95	
Salary	280000.00	
Photocopies & Stationaries	4806.00	
Audit Fee	8000.00	
Bank Charges	17.70	292989.65
<b>(B) Child Development</b>		
<b>Education</b>		
Vocational Education	7500.00	
TLM/Stationery	7860.05	
Uniform	1400.00	16760.05
<b>Inclusion</b>		
Home Visit & Parent Counselling		7100.00
<b>Work &amp; Income</b>		
Self Employment for Youngster		6000.00



Particulars	Amount (Rs)	Amount (Rs)
Others		
Nutrition	8500.00	
ADL	1000.00	
Physiotherapy	129198.00	138698.00

**(C) Capacity Strengthening**

Learning		3600.00
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**(D) Enabling Environment**

Education	10500.00	
Health	21970.00	
Social	26900.00	
Livelihood	8000.00	67370.00

**Total (Rs)** 532517.70

**Schedule:-5 Expense of Monica Fund**

Particulars	Amount (Rs)	Amount (Rs)
Education for Blind	7300.00	
Honorarium	393984.00	
Medicine for Needy	310.00	
Monthly Meeting	5650.00	
Salary	145920.00	
Stationery	772.00	
Travelling	2861.00	
Training Expenses	77710.00	
Electric work	6100.00	640607.00
<b>Total (Rs)</b>		<b>640607.00</b>





**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 and the same taken as valid rate of conversion.
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. During the year Rs.55889.71 used for WDF project 17-1528 from RAHA General FC Fund as Project Management Cost.
7. One New FC bank account has been opened as per government Circulation, Balance of the Bank A/c as on 31<sup>st</sup> March 2022 is nil.

