

# 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, 2023** 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 **2022-2023** was **Rs. 6,94,797.16**
- (ii) Foreign Contributions of/worth **Rs. 1,79,29,607.00** were received by the Association during the financial year **2022-2023**.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth **Rs. 61,701.00** was received by the Association during the year **2022-2023**.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the year **2022-2023** was **Rs. 22,57,151.82**
- (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- 23071187BGXJKT1885

Place : Ranchi

Date: 15th May,2023

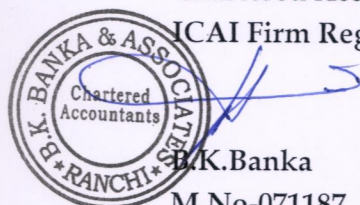
**RAIGARH AMBIKAPUR HEALTH ASSOCIATION, PATHALGAON**  
( FOREIGN CONTRIBUTION )

Balance Sheet As At 31st March, 2023

<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	4685531.16	
Add : Excess of Income Over Expenditure for the year	6840702.66	11526233.82
<b>Other Fund</b>		
As per Last Balance Sheet		36300.00
	<b>Total Rs.</b>	<b>11562533.82</b>
<b>Properties &amp; Assets :</b>		
<b>Fixed Assets</b>		
<b>(As Per Schedule 'A')</b>		
Balance : B/F	4001613.00	
Since Added	6744000.00	
Less : Deduction	32800.00	
	10712813.00	
Less : Depreciation	1427700.00	9285113.00
<b>Current Assets</b>		
<b>Cash &amp; Bank Balances</b>		
Cash In Hand	4102.00	
SBI NDMB CA- FC Main A/c- 40168610053	0.00	
C.B.I. S/B A/c- 2008509094 (FC Holding cum Utilization A/c)	517491.67	
C.B.I. S/B A/c-3801195157 (FC Utilization for MISEREOR Proj)	1735519.15	
HDFC S/B A/c-24525140000204 (FC Utilization A/c)	39.00	2257151.82
<b>Advances &amp; Deposits</b>		
		20269.00
	<b>Total Rs.</b>	<b>11562533.82</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: 15th May, 2023

*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 )

Schedule 'A' of Fixed Assets Forming Part of Balance Sheet As At 31st March, 2023

Particulars	Rate of Depr	Balance As On 01.04.2022	Addition During The Year	Deduction During The Year	Total As On 31.03.2023	Depre-ciation	Balance As On 31.03.2023
Building	5%	1759103.00	0.00	0.00	1759103.00	87955.00	1671148.00
Equipment	15%	936896.00	0.00	0.00	936896.00	140534.00	796362.00
Furniture & Fixture	10%	66237.00	0.00	0.00	66237.00	6624.00	59613.00
Live Stock	0%	32800.00	0.00	32800.00	0.00	0.00	0.00
Vehicle	15%	1206577.00	0.00	0.00	1206577.00	180987.00	1025590.00
<b>[MJ] Morning Star Hospital Raigarh</b>							
Oxygen Generator Plant (1 No)	15%	0.00	5342080.00	0.00	5342080.00	801312.00	4540768.00
Ventilator (1 No)	15%	0.00	1232000.00	0.00	1232000.00	184800.00	1047200.00
O2 Cylinders Jumbo (10 No)	15%	0.00	169920.00	0.00	169920.00	25488.00	144432.00
<b>Total Rs.</b>		<b>4001613.00</b>	<b>6744000.00</b>	<b>32800.00</b>	<b>10712813.00</b>	<b>1427700.00</b>	<b>9285113.00</b>

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



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

**Income & Expenditure Account For The Year Ended 31st March, 2023**

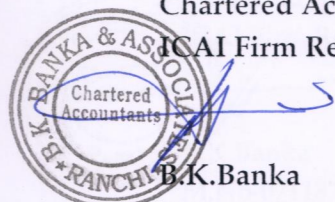
Particulars	Amount (Rs)	Amount (Rs)
<b>Income:</b>		
<b>By Interest</b>		
On Designated Bank		61701.00
<b>By Foreign Contribution</b>		
<b>(As per Schedule-1)</b>		
For Holding Free Medical /Health/Family Welfare	16803463.00	
For Welfare of The Physically and Mentally Challenged	1126144.00	17929607.00
	<b>Total Rs.</b>	<b>17991308.00</b>
<b>Expenditure</b>		
<b>To Income Applied:</b>		
<b>For Welfare of the Physically &amp; Mentally Challenged</b>		
321-155-1011 ZG, 321-155-1013 & 321-155-1011 : Comprehensive Health & Rural Development for Tribal and Rural Poor in Northeastern Chhattisgarh (As per Schedule - 2)	8460749.35	
Inclusive Development Programme for Children & Youngster's with Disability (As per Schedule - 3)	480000.00	
Expense of Monica Fund Project (As per Schedule - 4)	718124.65	9658874.00
To RAHA Current Expenditure		31231.34
To Live Stock W/Off		32800.00
To Depreciation <b>(As Per Schedule 'A')</b>		1427700.00
To Balance being Excess of Income Over Expenditure		6840702.66
Transfer to Capital A/c		
	<b>Total Rs.</b>	<b>17991308.00</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: 15th May,2023

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, 2023**

Particulars	Amount (Rs)	Amount (Rs)
<b><u>Receipts:</u></b>		
<b><u>To Opening Balances</u></b>		
Cash In Hand	1443.00	
SBI NDMB CA- FC Main A/c- 40168610053	0.00	
C.B.I. S/B A/c- 2008509094 (FC Holding cum Utilization A/c)	564407.12	
C.B.I. S/B A/c-3801195157 (FC Utilization for MISEREOR Proj)	116440.50	
HDFC S/B A/c-24525140000204 (FC Utilization A/c)	12506.54	694797.16
<b><u>To Foreign Contribution Received</u></b>		
<b><u>(As per Schedule-1)</u></b>		
For Holding Free Medical /Health/Family Welfare	16803463.00	
For Welfare of The Physically and Mentally Challenged	1126144.00	17929607.00
<b><u>To Interest Received</u></b>		
On Designated Bank		61701.00
<b><u>To Advance for Project Refunded</u></b>		
Mr Atul		8152.00
<b><u>Payments:</u></b>		
<b><u>By Income Applied :</u></b>		
<b><u>For Welfare of the Physically &amp; Mentally Challenged</u></b>		
321-155-1011 ZG, 321-155-1013 & 321-155-1011 : Comprehensive Health & Rural Development for Tribal and Rural Poor in Northeastern Chhattisgarh		
<b><u>(As per Schedule - 2)</u></b>	15204749.35	
Inclusive Development Programme for Children & Youngster's with Disability <b><u>(As per Schedule - 3)</u></b>	480000.00	
Expense of Monica Fund Project <b><u>(As per Schedule - 4)</u></b>	718124.65	16402874.00
By RAHA Current Expenditure		31231.34
<b><u>By Advance for Project Given</u></b>		
Neelam Tigga		3000.00
<b><u>By Closing Balances</u></b>		
Cash In Hand	4102.00	
SBI NDMB CA- FC Main A/c- 40168610053	0.00	
C.B.I. S/B A/c- 2008509094 (FC Holding cum Utilization A/c)	517491.67	
C.B.I. S/B A/c-3801195157 (FC Utilization for MISEREOR Proj)	1735519.15	
HDFC S/B A/c-24525140000204 (FC Utilization A/c)	39.00	2257151.82
<b>Total Rs.</b>		<b>18694257.16</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: 15th May, 2023

B.K.Banka

M.No-071187

Partner

*(Signature)*  
**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 Receipt & Payment Account For The Year Ended 31<sup>st</sup> March, 2023**

**Schedule : 1 : Foreign Contribution**

<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
<b><u>Holding Free Medical/Health/Family Welfare</u></b>		
<b><u>Miserior Projects</u></b>		
Project- 321-155-1011 ZG	9826836.75	
Project- 321-155-1013	6904496.00	
Project- 321-155-1014	72130.25	16803463.00
<b><u>Welfare of The Physically and Mentally Challenged</u></b>		
Stichting Liliane Foundation Netherland	480000.00	
Monica Thaddey	646144.00	1126144.00
	<b>TOTAL Rs.</b>	<b>17929607.00</b>

**Schedule : 2 : 321-155-1011 ZG, 321-155-1013 & 321-155-1014 : Comprehensive Health & Rural Development for Tribal and Rural Poor in Northeastern Chhattisgarh**

<b>Particulars</b>	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
<b><u>Project No 321-155-1011 ZG</u></b>		
<b><u>Staff Cost</u></b>		
Management Staff	993248.36	
Implementation Staff	3867978.06	
Auxilliary Staff	1691443.53	
EPF	29347.00	6582016.95
<b><u>Project Activities</u></b>		
RHC Prog , Chips Support, Health , Education, etc	1459192.38	
Health Services & Support for Children & Young	14130.00	1473322.38
<b><u>Project Administration</u></b>		
Audit Fee	65171.00	
Office Rent, Electricity, Water Etc	167672.00	
Office Needs	35986.00	
Bank Charges, Printing & Stationery	107684.49	376513.49

*K. Chigalitha*  
Raigarh Ambikapur Health Association  
B.T.I. Chowk, Ambikapur Road  
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Dist- Jashpur , Chhattisgarh



Project No 321-155-1013

Project Activities

Capital Expenditure

One Oxygen Generator Plant	5342080.00	
One Ventilator	1232000.00	
Ten O2 Cylinders Jumbo	169920.00	6744000.00

Project No 321-155-1014

Project Activities

Prog: Travel for Verification/ Meeting with Vend	14680.00	
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Administrative Exp

Admin Exp: Bank Chargs, Stationery & Other	14216.53	28896.53
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**TOTAL Rs. 15204749.35**

Schedule : 3 : Inclusive Development Programme for Children & Youngster's with Disability

Purpose:-Welfare of the Physically & Mentally Challenged

<u>Particulars</u>	<u>Amount (Rs)</u>	<u>Amount (Rs)</u>
<b>(A) Administrative Charges</b>		
Audit Fee	9912.00	
Stationary and Photocopies	4800.00	
Honorarium to Accountant	50000.00	
Any Other	560.35	65272.35
<b>(B) Capacity Strengthening</b>		
Monitoring, Evaluation, Learning	5000.00	
Learning	5000.00	10000.00
<b>(C) Child Development</b>		
<b>Health</b>		
Nutrition	6000.00	
Physiotherapy	108000.00	114000.00
<b>Education</b>		
Vocational Education	7500.00	
Pre School/Early Education	4000.00	
Hostel Fee	5000.00	
Day Care	2000.00	
Secondary Education	5000.00	
TLM/Stationery	8500.00	
Travel and Transport	2500.00	
Uniform	1550.00	36050.00

*Pratibha*  
Raigarh Ambikapur Health Association  
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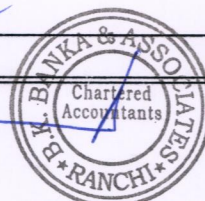


Particulars	Amount (Rs)	Amount (Rs)
<b>Social</b>		
Home Visit & Parent Counselling	22000.00	
<b>Livelihood</b>		
Self Employment for Youngster	5500.00	177550.00
<b>(D) Enabling Environment</b>		
<b>Education</b>		
Education-Rising Awareness Trg -Parents	10027.65	
<b>Health</b>		
Advocacy/Lobby - Youngsters	4500.00	
Training Awareness Rising Parents	7900.00	
Training Awareness Rising Youngsters	7750.00	20150.00
<b>Livelihood</b>		
Advocacy Lobby for Youngsters	4000.00	
Training Awareness Youngsters	5000.00	9000.00
<b>Social</b>		
Skill Training for Children	20000.00	
Training Awareness Parents	8000.00	
WSD & WDD	10000.00	38000.00
77177.65		
<b>(E) Personnel Cost</b>		
Personnel (Programme Implementation)		150000.00
<b>Total (Rs)</b>		<b>480000.00</b>

**Schedule:-4 Expenses of Monica Fund**

Particulars	Amount (Rs)	Amount (Rs)
<b>Project Activities</b>		
Education for Hearing Impaired	3000.00	
Project Coordinator Honorarium	206520.00	
Facilitator Honorarium	451424.00	
Honorarium for Accountant	10000.00	
Monthly Meeting	8850.00	
Special Chair for CP Children	32000.00	
Travelling	6318.85	718112.85
<b>Administrative Exp</b>		
Bank Charges		11.80
<b>Total (Rs)</b>		<b>718124.65</b>

*Mr. Eligadethi*  
Raigarh Ambikapur Health Association  
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Dist- Jashpur, Chhattisgarh





**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. During the year Medical Equipment Purchase of Rs 67,44,000/-from Misereor Project. These Assets are located at JMJ Morning Star Hospital Raigarh and is being used as per the project agreement.

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

*Ar. D. Singh*  
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