

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 :

UTILISATION CERTIFICATE


Certified that Raigarh Ambikapur Health Association, Pathalgaon in respect of Grant in Aid Rs. 83,94,443.00 (USD 119000) received during the period from 01.08.2018 to 31.10.2021 (Including Accumulated Gain from Foreign Exchange fluctuation rate Rs.12,54,443) from World Diabetes Foundation (WDF), Denmark & Interest received during the period of Rs. 1,35,068.00 (1917.66 USD @ INR 70.43 per dollar) and a sum of Rs. 85,29,511.00 (120917.89 USD @ INR 70.54 per dollar) has been utilized during the period from 01.08.2018 to 31.10.2021 for the purpose of Project :ID-WDF17-1528 Title: Community Based Awareness, Prevention and Control of Diabetes for which it has been sanctioned and that the balance of NIL cash in hand Rs. Nil in FC Utilization Bank (HDFC Bank Account No. 24251450000204) is carried forward to the next year of Utilization.

Further Certify that we have satisfied ourself that the conditions on which the grants-in-aid was sanctioned, have been fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose it was sanctioned.

Kinds of checks exercised.


1. Cash Book
2. Ledger Book
3. Vouchers etc

For B. K. Banka & Associates
Chartered Accountants
ICAI Firm Reg. No. 005814C


B. K. Banka
(M. No. 071187)
Partner
UDIN No- 22071187AAAACC3632

Place: Ranchi
Date : 28.01.2022

For Raigarh Ambikarpur Health
Association, Pathalgaon


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

Chief functionary of the organization


Treasurer/Financial Representative

B. K. BANKA & ASSOCIATES

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cabinodbanka83@gmail.com
binod_bank@yahoo.in

Appendix 4A

Date :

Ref.

To
World Diabetes Foundation (WDF)
Krogshøjvej 30A Building 8Y2 DK-2880
Bagsværd Denmark

Audit of Community Based Awareness, Prevention and Control of Diabetes, [WDF17-1528] for the period of 1st August, 2018 to 31st October, 2021.

This letter is provided in connection with our audit of the project and for the purpose of expressing an opinion on whether the financial accounts give a true and fair view (present fairly, in all material respects) of the operations of the project for the period 4th February, 2020 to 31st October, 2021.


We acknowledge the receipt of the Audit Instructions, version 2.0, June 2020.

We confirm and acknowledge that:

1. We will be able to comply with the instructions.
2. The instructions are clear and that we understand them.
3. In connection with the work that we will perform on the financial information for the project, we confirm the following:
 - a. We have a sufficient understanding of International Standards on Auditing (IFAC) and will conduct our work on the financial information of the project in accordance therewith.
 - b. We have sufficient understanding of WDF's requirements.

We will inform you of any changes in the above representations during the course of our work on the financial information of the project.

For B.K. Banka & Associate
Chartered Accountants
(ICAI Firm Reg. No - 005814C)


B. K. Banka
M.No.-071187
Partner

Address : 1st Floor, Room No. 2, Heritage Parmeshwar 52, Circular Road, Opp. B.I.T. Extension Lalpur Ranchi - 834001

Date : 28.01.2022

Place : Ranchi

Checklist to the Auditors

Appendix 4B

To be appended to the Audit Report and forwarded to WDF through the responsible partner institution.

Project No : WDF17-1528

Period:1st August, 2018 to 31st October, 2021

Auditor: B. K. Banka & Associates

	Yes	No	N/A	Comments ('No' or 'N/A'-answers are to be commented)
1. International standards on auditing				
1.1. Has your audit been conducted in accordance with the International Standards on Auditing (IFAC)? Please specify.	Yes			We follow the ISA 200 for preparing the audit procedure for conducting the audit.
2. Confirmation on the accounts and financial considerations				
2.1. Can you confirm?				
a) that reporting requirements stated in the Project Partnership Agreement between WDF and the responsible partner institution are adhered to on a timely basis.	Yes			
b) that the accounts have been prepared as prescribed by WDF;	Yes			
c) that the accounts are correct and accurate and do not contain significant errors or omissions and that expenditures are properly classified in the same way as the original budget for the project.	Yes			We are giving reasonable assurance that accounts do not contain any significant errors or omissions, which could materially be misstated in the statements. The details of expenditures are provided & properly classified in the same way as the original budget for the project.
d) that the Cash Flow Reports are based on the book-keeping and that the trial balance agrees to the Cash Flow Reports.	Yes			The cash flow report has been prepared by the management and the same agrees to books of account as maintained by them.
e) that proper authorisation is maintained on expenditures, and that all	Yes			As per the supporting document provided to us proper authorization is maintained on expenditures



supporting documentation exists.				per their prevailing system of working.
f) that expenditures are related to project activities agreed upon in the Agreement with WDF and for the purpose intended in the Agreement.	Yes			
g) that the financial provisions contained in the project agreement with WDF have been complied with.	Yes			
h) that the transactions comprised by the accounts are in conformity with the conditions and general objectives for the Grant as agreed with WDF and spent wisely (cost consciousness).	Yes			As per available information and documents provided to us, it seems that the grant is used for the respective objectives of the project as mentioned in the project documents, however, Physical verification of the project is not possible due to Covid-19 pandemic.

	Yes	No	N/A	Comments ('No' or 'N/A'-answers are to be commented)
i) that the Grant is deposited in a designated, separate bank account and that the transactions in the account are reconciled with the payment orders from WDF, and that there is no merging of funds from WDF and the partner institution's own funds.	Yes			The society opened a separate bank account (HDFC- 24251450000204) as per the provision of Foreign contribution Regulation Act, 2010 as utilization account for this project, however, as per norm the grant first received in the society FC bank account and then transferred to the above-said bank account for the project purposes. Partner's institution's funds have not been merged with WDF fund.
j) that the exchange rate gains, or losses are reasonable in the financial reporting	Yes			As per agreement, WDF issued the grant at the rate of 60 per \$. But to prepare the financial statements exchange rate of that day when the grant was received is taken to convert the expenditures in respect of the grant (the rate has been taken in three months slots as mentioned in the audit report) as per rate prevailing and difference of both rates is shown as fluctuation



				benefit in the balance sheet under liabilities. However as per the document provided and informed by the management now WDF allow the society to use the amount of fluctuation benefit for the objective of project.
2.2. Is it your assessment that due economic considerations have guided the transactions covered by the accounts and that the partner has practiced reasonable economies in the administration of the grant, and that the project is managed with an attitude based on thrift?	Yes			
2.3. Can you confirm that your endorsement on the accounts is an unqualified opinion?	Yes			
2.4. Can you confirm that any identified errors or misstatement have been corrected in the Cash Flow Statement accompanying the audit report?	Yes			We are giving assurance that any material errors or misstatements have been corrected in the cash flow statement accompanying the audit report.
3. Fraud and non-compliance with guidelines				
3.1. Do you assess that the risk of fraud in the project is normal?	Yes			We assess that there is no risk of frauds that have material effects w.r.t.this project.
3.2. Can you confirm that you are not aware of any illegal activity or significant non-compliance with the stipulations of the Project Partnership Agreement and the Supporting Guidance?	Yes			As per the document and information provided to us based on that we do not find any illegal activity or significant non-compliances with the stipulation of the project partnership agreement and the supporting guidance.
3.3. Can the head of the responsible partner institution / Project Management confirm that they do not have any knowledge of the existence of fraud and has he/she identified and considered the risk of fraud.	yes			The Management has confirmed that they do not have any information of existence of any fraud so far .
4. Audit of budget information in accounts				
4.1. Can you confirm that the budget used as a basis for the preparation of the accounts is the originally approved budget for the project or a revised budget approved by WDF? And, that the accounts have been prepared in the same grant currency?	Yes			All expenditures are made according to budget or revised budget approved by WDF. And yes accounts have been prepared in the same grant currency in which budget or revised budget is



				prepared.
5. WDF funds with partners				
5.1. Are WDF funds easily distinguished from other grants and is interest paid to WDF?	Yes			Since separate bank account is maintained for the project so it easy to distinguish grant and respective interest from other grants.
	Yes	No	N/A	Comments ('No' or 'N/A'-answers are to be commented)
6. Comments from Project Management / Governing Body				
6.1 Have comments to findings / qualifications in the report been obtained from Project Management / Governing Body of the partner institution - and included in the report?				Management has been given the questionnaire for their responses first and then to that extent management confirmation has been incorporated above.
7. In case of final audits				
7.1. Is the closing balance in the approved grant currency evident from the final audit report, incl. settlement of realized exchange gains and interest earned as well as accrual of the final auditor's fee?	Yes			



RAIGARH AMBIKAPUR HEALTH ASSOCIATION
B.T.I. Chowk, Ambikapur Road, Pathalgaon, Jashpur, Chhattisgarh - 496118


Project ID-WDF17-1528
 Project Title: Community Based Awareness, Prevention and Control of Diabetes
 Project Funded by World Diabetes Foundation (WDF), Denmark

Balance Sheet As on 31st October 2021

Particulars	1 Aug 18- 03 Feb 19		4 Feb 19- 31 Jul 19		1 Aug 19 - 03 Feb 2020		4 Feb 2020 - 31st July 2020		1 Aug 2020 - 31st Jan 2021		1 Feb 2021 - 31st July 2021		1 Aug 2021 - 31st Oct 2021		Total	
	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD
Liabilities & Liabilities :																
Capital Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Liability																
Provision for Expenses													2,53,161.71	3,533.31	2,53,161.71	3,533
DF, Denmark																
Advance Grant																
Opening Balance	-	-	(63,191.76)	(902)	5,37,396.88	7,855	8,06,350	11,645	5,89,584	8,477	9,23,505	13,011	-	-	-	-
Add: During the Period	(63,191.76)	(902)	6,00,588.64	8,757	2,68,952.64	3,790	(12,07,128)	(17,355)	3,33,921	4,534	(13,22,654)	(18,460)	(2,53,162)	(3,533)	(16,42,672.71)	(23,170)
Add:- Balance of Int on Grant	-	-	-	-	-	-	77,100	1,101	-	-	57,968	817	-	-	1,35,068.00	1,918
Add:- Exchange Benefit	-	-	-	-	-	-	9,13,262	13,086	-	-	3,41,181	4,633	-	-	12,54,443.00	17,719
	(63,192)	(902)	5,37,397	7,855	8,06,350	11,645	5,89,584	8,477	9,23,505	13,011	0	-	(2,53,162)	(3,533)	(2,53,162)	(3,533)
Interest on Grant																
Opening Balance	-	-	20,530.00	294	40,938.00	592	77,100	1,101	27,892	401	39,049	553	-	-	-	-
Add: During the Period	20,530.00	294	20,408.00	298	36,162.00	509	27,892	401	11,157	151	18,919	264	-	-	1,35,068.00	1,918
Less:- Transfer to Grant Fund balance							77,100	1,101	-	-	57,968	817	-	-	1,35,068.00	1,918
	20,530	294	40,938	592	77,100	1,101	27,892	401	39,049	553	-	-	-	-	-	-
Surplus From Exchange Rate																
Opening Balance	-	-	3,92,207.00	5,618	6,49,836.00	9,374	9,13,262	13,086	-	-	3,41,181	4,633	-	-	-	-
Add: During the Period	3,92,207.00	5,618	2,57,629.00	3,756	2,63,426.00	3,712	-	-	3,41,181	4,633	-	-	-	-	12,54,443.00	17,719
Less:- Transfer to Grant Fund balance							9,13,262	13,086	-	-	3,41,181	4,633	-	-	12,54,443.00	17,719
	3,92,207	5,618	6,49,836	9,374	9,13,262	13,086	-	-	3,41,181	4,633	-	-	-	-	-	-
Total	3,49,545	5,010	12,28,171	17,821	17,96,712	25,832	6,17,476	8,878	13,03,735	18,196	0	-	-	0	0	0
Properties & Assets :																
Current Assets																
Cash & Bank Balances																
Cash in Hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HDFC Bank S/B A/c -24251450000204																
Utilization A/c)	3,49,545	5,010	12,28,171	17,821	17,96,712	25,832	6,17,476	8,878	13,03,735	18,196	-	-	-	-	-	-
Total	3,49,545	5,010	12,28,171	17,821	17,96,712	25,832	6,17,476	8,878	13,03,735	18,196	-	-	-	-	-	-

AS PER OUR REPORT OF EVEN DATE ANNEXED HERewith. REFER NOTES ON ACCOUNT ANNEXED TO THIS REPORT

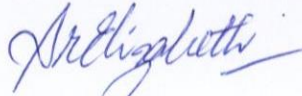
For B.K.Banka & Associates
 Chartered Accountants
 ICAI Firm Reg. No. 005814C



B.K.Banka
 M. No. 071187
 Partner

Place : Ranchi
 Date: 28.01.2022

Raigarh Ambikapur Health Association



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

RAIGARH AMBIKAPUR HEALTH ASSOCIATION
B.T.I. Chowk, Ambikapur Road, Pathalgaon, Jashpur, Chhattisgarh - 496118

Project ID-WDF17-1528
Project Title: Community Based Awareness, Prevention and Control of Diabetes
Project funded by World Diabetes Foundation (WDF), Denmark

Income & Expenditure Account For the Period 1st August 2018 to 31st October 2021

Particulars	1 Aug 18- 03 Feb 19		4 Feb 19- 31 Jul 19		1 Aug 19 - 03 Feb 2020		4 Feb 2020 - 31st July 2020		1 Aug 2020 - 31st Jan 2021		1 Feb 2021 - 31st July 2021		1 Aug 2021 - 31st Oct 2021		Total	
	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD
Income :																
Rate of INR per USD	69.81	-	68.59	-	70.98	-	69.55	-	73.65	-	71.65	-	71.65	-	70.54	-
Fund received	27,92,207.00	40,000.00	20,57,629.00	30,000.00	17,03,426.00	24,000.00	-	-	18,41,181.00	25,000.00	-	-	-	-	83,94,443.00	1,19,000.00
Total	27,92,207.00	40,000.00	20,57,629.00	30,000.00	17,03,426.00	24,000.00	-	-	18,41,181.00	25,000.00	-	-	-	-	83,94,443.00	1,19,000.00
Expenses :																
To Expenditure Incurred:																
Cross-cutting activities / processes / project management																
0.1 Project Management																
0.1.1 Project Manager	1,20,000	-	1,20,000	-	1,26,000	-	1,26,000	-	1,32,300	-	1,32,300	-	66,150	-	8,22,750.00	-
0.1.2 District Coordinator	93,018	-	93,018	-	97,669	-	97,669	-	1,02,552	-	1,02,552	-	51,276	-	6,37,754.70	-
0.1.4 Accountant	93,015	-	93,015	-	97,666	-	97,666	-	1,02,549	-	1,02,549	-	51,275	-	6,37,734.21	-
Total 0.1	3,06,033.00	4,384	3,06,033.00	4,462	3,21,334.68	4,527	3,21,334.68	4,620	3,37,401.42	4,581	3,37,401.42	4,709	1,68,700.71	2,355	20,98,238.91	29,637
0.2 For the efficient running and to bring expected result																
0.2.1 Supportive visit for Executive Director - Travel	26,020	-	30,405	-	28,450	-	25,680	-	24,500	-	30,800	-	14,200	-	1,80,055.00	-
0.2.2 Supportive visit for Project team - PM, PC - Travel	51,744	-	75,120	-	56,920	-	48,000	-	52,900	-	78,030	-	35,500	-	3,98,214.00	-
0.2.4 Stationary Expenses	60,005	-	18,032	-	29,822	-	13,908	-	25,259	-	35,147	-	-	-	1,82,172.88	-
0.2.5 Quarterly Review and Reporting Meeting	30,480	-	30,480	-	30,480	-	3,750	-	19,000	-	30,500	-	-	-	1,44,690.00	-
Total 0.2	1,68,248.76	2,410	1,54,037.36	2,246	1,45,671.68	2,052	91,338.32	1,313	1,21,658.60	1,652	1,74,477.16	2,435	49,700.00	694	9,05,131.88	12,802
Objective1:																
1.1 100% RHCs have equipment for diagnosis. 100% of the 46 sister nurses and 80% of village animators are able to use the Gluco meter correctly																
1.1.1 Transportation to & fro from project area and hotel To training hall	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000.00	-
1.1.2 Stay at hotel or training place	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000.00	-
1.1.3 Food with incidental during travel	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000.00	-
1.1.4 Tuition fee	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,000.00	-
Total 1.1	1,44,000.00	2,063	-	-	-	-	-	-	-	-	-	-	-	-	1,44,000.00	2,063
1.2 Provide Equipment																
1.2.1 Glucometer-2 at one RHC	1,65,600	-	-	-	-	-	-	-	-	-	-	-	-	-	1,65,600.00	-
1.2.2 Lance set & Strip & cleaning material	9,66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9,66,000.00	-
Total 1.2	11,31,600.00	16,210	-	-	-	-	-	-	-	-	-	-	-	-	11,31,600.00	16,210

M. Elingabettu

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



Particulars	1 Aug 18- 03 Feb 19		4 Feb 19- 31 Jul 19		1 Aug 19 - 03 Feb 2020		4 Feb 2020 - 31st July 2020		1 Aug 2020 - 31st Jan 2021		1 Feb 2021 - 31st July 2021		1 Aug 2021 - 31st Oct 2021		Total	
	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD
Objective 2:																
2.1 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																
2 Conduct screening and testing of diabetes	2,76,000	-	2,70,000	-	2,67,000	-	2,70,000	-	2,70,000	-	3,03,000	-	-	-	16,56,000.00	-
2 Provide Lance set, Strip and cleaning material	1,52,950	-	1,52,941	-	1,52,941	-	1,52,941	-	1,52,941	-	1,52,950	-	-	-	9,17,664.00	-
2 Training & follow up on - Foot care, Yoga practice and diabetic diet etc.	2,30,000	-	2,30,000	-	2,30,000	-	2,17,500	-	2,30,000	-	2,42,500	-	-	-	13,80,000.00	-
Total 2.1	6,58,950.00	9,439	6,52,941.00	9,519	6,49,941.00	9,157	6,40,441.00	9,208	6,52,941.00	8,866	6,98,450.00	9,748	-	-	39,53,664.00	55,937
Objective 3:																
3.1 2,30,000 People have information about diabetes, benefits of exercise/yoga, diet, and avoid use of alcohol and tobacco																
3.1.1 Short video show in every village	30,660	-	30,400	-	30,400	-	30,400	-	30,400	-	31,700	-	-	-	1,83,960.00	-
3.2.2 Wall writing	-	-	38,300	-	-	-	38,300	-	-	-	38,400	-	-	-	1,15,000.00	-
3.3.1 Special event - World Diabetes Day (WDD)	23,700	-	-	-	23,700	-	-	-	23,678	-	-	-	-	-	71,078.00	-
Total 3.1	54,360.00	779	68,700.00	1,002	54,100.00	762	68,700.00	988	54,078.00	734	70,100.00	978	-	-	3,70,038.00	5,243
To External Financial Audit Cost			17,700.00	258			85,314.00	1,227			42,224.92	589	34,761	485	1,79,999.92	2,559
Total Expenses	24,63,191.76	35,284	11,99,411.36	17,487	11,71,047.36	16,498	12,07,128.00	17,355	11,66,079.02	15,833	13,22,653.50	18,460	2,53,161.71	3,533	87,82,672.71	1,24,451
To Excess of Income Over Expenditure Transfer to WDF, Denmark																
Fluctuation Gain due to Exchange in USD trf to B/s Surplus	3,92,207 (63,192)	5,618 (902)	2,57,629 6,00,589	3,756 8,757	2,63,426 2,68,953	3,712 3,790		(12,07,128) (17,355)		3,41,181 3,33,921	4,633 4,534	- (13,22,654)	- (18,460)	- (2,53,162)	12,54,443 (16,42,673)	17,783 (23,234)
	27,92,207.00	40,000.00	20,57,629.00	30,000.00	17,03,426.00	24,000.00	-	-	18,41,181.00	25,000.00	-	-	-	-	83,94,443.00	1,19,000.00
Bank Interest	20,530	294	20,408	298	36,162	509	27,892	401	11,157	151	18,919	264				

AS PER OUR REPORT OF EVEN DATE ANNEXED HEREWITH. REFER NOTES ON ACCOUNT ANNEXED TO THIS REPORT



Raigarh Ambikapur Health Association

M. K. Singh
Authorized Signatory

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

Place : Ranchi
Date: 28.01.2022

RAIGARH AMBIKAPUR HEALTH ASSOCIATION
B.T.I. Chowk, Ambikapur Road, Pathalgaon, Jashpur, Chhattisgarh - 496118

Project ID-WDF17-1528
Project Title: Community Based Awareness, Prevention and Control of Diabetes
Project funded by World Diabetes Foundation (WDF), Denmark

Receipt and Payment Account For the Period 1st August 2018 to 31st October 2021

Particulars	1 Aug 18- 03 Feb 19		4 Feb 19- 31 Jul 19		1 Aug 19 - 03 Feb 2020		4 Feb 2020 - 31st July 2020		1 Aug 2020 - 31st Jan 2021		1 Feb 2021 - 31st July 2021		1 Feb 2021 - 31st July 2021		Total	
	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD
Receipts :																
Rate of INR per USD	69.81		68.59		70.98		69.55		73.65		71.65				70.54	
OB	-	-	3,49,545	5,010	12,28,171	17,821	17,96,712	25,832	6,17,476	8,878	13,03,735	18,196	-	-	-	-
Fund Received	27,92,207	40,000	20,57,629	30,000	17,03,426	24,000	-	-	18,41,181	25,000	-	-	-	-	83,94,443	1,19,000
Bank Interest	20,530	294	20,408	298	36,162	509	27,892	401	11,157	151	18,919	264	-	-	1,35,068	1,918
Total Receipts	28,12,737.00	40,294.08	24,27,582.24	35,307.39	29,67,758.88	42,330.19	18,24,603.52	26,232.95	24,69,813.52	34,029.16	13,22,653.50	18,459.91	-	-	85,29,511.00	1,20,917.66
Payments :																
To Expenditure Incurred :																
Cross-cutting activities / processes / project management																
0.1 Project Management																
0.1.1 Project Manager	1,20,000	-	1,20,000	-	1,26,000	-	1,26,000	-	1,32,300	-	1,32,300	-	-	-	7,56,600	-
0.1.2 District Coordinator	93,018	-	93,018	-	97,669	-	97,669	-	1,02,552	-	1,02,552	-	-	-	5,86,479	-
0.1.4 Accountant	93,015	-	93,015	-	97,666	-	97,666	-	1,02,549	-	1,02,549	-	-	-	5,86,460	-
Total 0.1	3,06,033	4,384	3,06,033	4,462	3,21,335	4,527	3,21,335	4,620	3,37,401	4,581	3,37,401	4,709	-	-	19,29,538	27,283
0.2 For the efficient running and to bring expected result																
0.2.1 Supportive visit for Executive Director - Travel	26,020	-	30,405	-	28,450	-	25,680	-	24,500	-	30,800	-	-	-	1,65,855	-
0.2.2 Supportive visit for Project team - PM, PC - Travel	51,744	-	75,120	-	56,920	-	48,000	-	52,900	-	78,030	-	-	-	3,62,714	-
0.2.4 Stationary Expenses	60,005	-	18,032	-	29,822	-	13,908	-	25,259	-	35,147	-	-	-	1,82,173	-
0.2.5 Quarterly Review and Reporting Meeting	30,480	-	30,480	-	30,480	-	3,750	-	19,000	-	30,500	-	-	-	1,44,690	-
Total 0.2	1,68,249	2,410	1,54,037	2,246	1,45,672	2,052	91,338	1,313	1,21,659	1,652	1,74,477	2,435	-	-	8,55,432	12,109
Objective1:																
1.1 100% RHCs have equipment for diagnosis. 100% of the 46 sister nurses and 80% of village animators are able to use the Gluco meter correctly																
1.1.1 Transportation to & fro from project area and hotel To training hall	60,000	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	-
1.1.2 Stay at hotel or training place	48,000	-	-	-	-	-	-	-	-	-	-	-	-	-	48,000	-
1.1.3 Food with incidental during travel	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	-
1.1.4 Tuition Fee	24,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,000	-
Total 1.1	1,44,000	2,063	-	-	-	-	-	-	-	-	-	-	-	-	1,44,000	2,063
1 Provide Equipment																
1.2.1 Glucometer-2 at one RHC	1,65,600	-	-	-	-	-	-	-	-	-	-	-	-	-	1,65,600	-
1.2.2 Lance set & Strip & cleaning material	9,66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	9,66,000	-
Total 1.2	11,31,600	16,210	-	-	-	-	-	-	-	-	-	-	-	-	11,31,600	16,210

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



articulars	1 Aug 18- 03 Feb 19		4 Feb 19- 31 Jul 19		1 Aug 19 - 03 Feb 2020		4 Feb 2020 - 31st July 2020		1 Aug 2020 - 31st Jan 2021		1 Feb 2021 - 31st July 2021		1 Feb 2021 - 31st July 2021		Total	
	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD	INR	USD
Objective 2:																
2.1 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																
2 Conduct screening and testing of diabetes	2,76,000	-	2,70,000	-	2,67,000	-	2,70,000	-	2,70,000	-	3,03,000	-	-	-	16,56,000	-
2 Provide Lance set, Strip and cleaning material	1,52,950	-	1,52,941	-	1,52,941	-	1,52,941	-	1,52,941	-	1,52,950	-	-	-	9,17,664	-
2 Training & follow up on - Foot care, Yoga practice and diabetic diet etc.	2,30,000	-	2,30,000	-	2,30,000	-	2,17,500	-	2,30,000	-	2,42,500	-	-	-	13,80,000	-
Total 2.1	6,58,950	9,439	6,52,941	9,519	6,49,941	9,157	6,40,441	9,208	6,52,941	8,866	6,98,450	9,748	-	-	39,53,664	55,938
Objective 3:																
3 2,30,000 People have information about diabetes, benefits of exercise/yoga, diet, and avoid use of alcohol and tobacco																
3.1.1 Short video show in every village	30,660	-	30,400	-	30,400	-	30,400	-	30,400	-	31,700	-	-	-	1,83,960	-
3.2.2 Wall writing	-	-	38,300	-	-	-	38,300	-	-	-	38,400	-	-	-	1,15,000	-
3.3.1 Special event - World Diabetes Day (WDD)	23,700	-	-	-	23,700	-	-	-	23,678	-	-	-	-	-	71,078	-
Total 3.1	54,360	779	68,700	1,002	54,100	762	68,700	988	54,078	734	70,100	978	-	-	3,70,038	5,243
To External Financial Audit Cost	-	-	17,700	258	-	-	85,314	1,227	-	-	42,225	589	-	-	1,45,239	2,074
Total Expenses	24,63,192	35,284	11,99,411	17,487	11,71,047	16,498	12,07,128	17,355	11,66,079	15,833	13,22,654	18,460	-	-	85,29,511	1,20,918
Project Balance	3,49,545	5,010	12,28,171	17,821	17,96,712	25,831.91	6,17,476	8,878	13,03,735	18,196	-	-	-	-	-	-

AS PER OUR REPORT OF EVEN DATE ANNEXED HEREWITH. REFER NOTES ON ACCOUNT ANNEXED TO THIS REPORT



Place : Ranchi
Date: 28.01.2022

Raigarh Ambikapur Health Association

(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
(Unit- RAHA Account)

Project ID-WDF17-1528 Title : Community Based Awareness, Prevention and Control of Diabetes

Project Funded by World Diabetes Foundation (WDF), Denmark

Notes to the Accounts

Significant Accounting Policies & Notes on Accounts

1. (a) **Basis Of Preparation Of Financial Statements:**

The Society follow cash system of accounting. Receipt and Payments are recorded when actually money received or spent in conformity with the main accounts of RAHA and as per WDF (World diabetes foundation, Denmark) condition of cash basis. However a provision for certain expenses of Rs.2,53,162 Has been made for the period from 01.08.2021 to 31.10.2021 as per discussion had with management, which has been shown as outstanding in the Balance sheet of respective period being receivable by the society. The Report has been prepared in INR as well as in USD (\$) as per their agreement dated 7th June, 2018.

(b) **Fixed Assets:**

No Fixed Assets are acquired during the year except Glucometers, which are distributed to health centers for use has been written off as expenditure being of small value. Further as per terms of agreement WDF will decide modus operandi of the same in consultation with project holder in future.

(d) **Foreign Currency Transactions:**

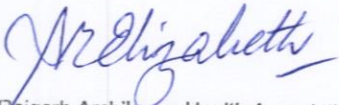
Foreign currency transactions are recorded in the reporting currency (INR), by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(e) **Revenue 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 amount equivalent to spend 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) has been shown as liability to be used after permission given by WDF. However the project funding agency WDF has given the permission during the above mentioned project period and accordingly the bank interest and exchange fluctuation gain has been utilized for the objective of project.

(f) **Other Information:**

- (a) Wherever proper third party bills were not available internal vouchers have been relied upon.
- (b) The notes on accounts form an integral part of the financial statements.



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