



Rajesh Suhalka & Co.

CHARTERED ACCOUNTANTS

327-328, S.M. Lodha Complex, Udaipur

Ph. 0294-2528038(O) 9414161442(M)

AUDIT REPORT

To,
The Members,
Action Research & Training for Health,
UDAIPUR.

1. We have audited the Balance Sheet as at 31st March 2017 and the Income & Expenditure A/c for the year ended on that date, attached herewith, of **ACTION RESEARCH AND TRAINING FOR HEALTH SOCIETY (ARTH), FOREIGN CONTRIBUTION ACCOUNT, UDAIPUR.**

2. (A) We report the following observations / comments / discrepancies / inconsistencies, if any:

Balance of unsecured loans, Sundry Creditors, Sundry Debtors and Loans and advances Sunday Creditors etc. are subject to confirmation.

(B) Subject to above-

- (a) We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
- (b) In our opinion proper books of account have been kept by the head office so far as appears from our examination of books.
- (c) In our opinion and to best of our information and according to the explanation given to us, the said accounts, read with notes thereon, if any give true & fair view:-
 - (i) In the case of balance sheet of the state of the affairs of the assessee as at 31 March, 2017 and
 - (ii) In the case of the Income & Expenditure account of the surplus of the assessee for the year ended on that date.
- (d) In our opinion and to the best of our information and according to explanation given to us, the particulars given in the said form no. 10B are true and correct.

Date: 15/09/2017

Place: Udaipur



For Rajesh Suhalka & Co.
Chartered Accountants


(Mukesh Jain),
Partner

ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR
(FOREIGN CONTRIBUTION ACCOUNT)
BALANCE SHEET AS ON 31.03.2017

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<u>CORPUS</u> (Annexure "B")		8,716,795	<u>FIXED ASSETS</u> (Annexure "A")		19,308,704
<u>EARMARKED & ACTIVITIES FUND</u> (Annexure "C")		3,213,411	<u>DEPOSITS & ADVANCES</u>		
			TDS receivables	1,295,145	
			Security Deposit	15,306	1,310,451
			<u>CURRENT ASSETS</u>		
			Sundry Debtors		409,787
<u>CURRENT LIABILITIES</u> <u>& PROVISIONS</u>			<u>CASH & BANK BALANCES</u>		
TDS Payable	81,769		Cash in hand	21,071	
P.F. Payable	102,701		Cash with Bank	27,078,067	27,099,138
Provision for Expenses	1,132,575		(Annexure "D")		
Sundry Creditors	271,588				
Employee Social Security Fund	331,857		<u>EXCESS UTILIZED GRANT</u>		
Staff Security Deposits	272,097		- For TARUNI 1A Project	49,503	
O/S Reimbursement to Staff	26,227		- For SAFUL -II Project	155,349	204,852
O/S Reimbursement to Others	58,521	2,277,335			
<u>UNUTILIZED GRANT</u>					
- For BFF Project	499,665				
- For SAM Project	1,216,876				
- For SAMPARK Project	4,440,209				
- For Kilkari Project	207,225				
- For SAKHI Project	245,223				
- For TARUNI Project	1,479,175				
- For UDAI Project	824,914				
- For MACEI Award	2,540,625	11,453,912			
ARTH (NFC A/c)		1,706,019			
<u>INCOME & EXPENDITURE A/C</u>		20,965,460			
		48,332,932			48,332,932

Accounting Policies & Notes on Account
(Annexure "R")

As per our report of even date attached
For Rajesh Suhalka & Co.
Chartered Accountants


per Mukesh Jain
Partner

Udaipur, 15th. September, 2017



For Action Research and Training for Health Society, Udaipur


Dr. S. Ramakrishnan
Treasurer

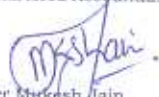

Dr. Sharad D. Iyengar
Secretary

ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR
(FOREIGN CONTRIBUTION ACCOUNT)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2017

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To Expenses on UDAI Project (Annexure "G")	6,572,318		By Grant in Aid/ Consultancy - For UDAI Project	3,000,000	
To Expenses on TARUNI Project (Annexure "H")	4,399,616			3,000,000	
To Expenses on SAMPARK Project (Annexure "I")	5,042,370		Add :Allocation of interest earned	1,350,217	4,350,217
To Expenses on SAM Project (Annexure "K")	377,387				
To Expenses on SAC Project (Annexure "L")	90,193		By Training Activity Surplus (Annexure "N")		280,250
To Expenses on SAKHI Project (Annexure "F")	354,069		By Vehicles Running Surplus		51,571
To Expenses on CH Project (Annexure "M")	499,280		By Interest on Bank Deposits		1,091,460
To Expenses on TARUNI 1A Project (Annexure "Q")	49,425		By Research & Training Fees		414,376
		17,384,658	By General Income		4,200
To Arth Expenses (Annexure "P")		3,518			
To Depreciation on Fixed Assets (Annexure "A")		271,150			
To Excess of Income over Expenditure c/d		(11,467,252)			
		6,192,074			6,192,074
To Unutilized Grant Carried Forward to next year			By Opening Balance		15,998,391
- For BFF Project	499,665		By Excess of Income over Expenditure b/d		(11,467,252)
- For SAM Project	1,216,876				
- For SAMPARK Project	4,440,209		By Unutilized Grant Brought Forward from previous year		
- For Kilkari Project	207,225		- For BFF Project	2,012,008	
- For SAKHI Project	245,223		- For SAM Project	1,503,775	
- For TARUNI Project	1,479,175		- For SAC Project	84,163	
- For UDAI Project	824,914		- For SAMPARK Project	8,992,239	
- For MACEI Award	2,540,625	11,453,912	- For Kilkari Project	207,225	
To Excess Utilized Grant Brought Forward from previous Year			- For SAKHI Project	599,292	
- For SAFUL -II Project	155,349	155,349	- For TARUNI Project	5,689,469	
			- For UDAI Project	4,354,068	
			- For CH Project	499,726	
			- For MACEI Award	3,896,765	27,838,730
To Balance of Surplus transferred to Balance Sheet		20,965,460	By Excess Utilized Grant Brought Forward to next year		
		32,574,721	- For TARUNI 1A Project	49,503	
			- For SAFUL -II Project	155,349	204,852
					32,574,721

Accounting Policies & Notes on Account (Annexure "R")

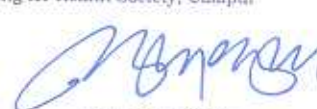
As per our report of even date attached
For Rajesh Suhalka & Co.
Chartered Accountants


per Mukesh Jain
Partner
Udaipur, 15th. September, 2017



For Action Research and Training for Health Society, Udaipur


Dr. S. Ramakrishnan
Treasurer


Sharad D. Jyengar
Secretary

ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR
(FOREIGN CONTRIBUTION ACCOUNT)

Annexure forming part of Accounts for the year ended on 31.03.2017

ANNEXURE - A : FIXED ASSETS

Sr.No	Particular of Assets	Rate of Dep.*	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			As on 01.04.16	Addition	Deletion	As on 31.03.17	Up 31.03.16	For the Year		Adjustment	Up to 31.03.17
Assets under Projects											
1	Vehicle (Two Wheeler)	15%	232,620	-	-	232,620	104,945	19,151	-	124,096	108,524
2	CWIP Health Center and Staff quarters - Iswal	0%	5,287,164	3,086,523	-	8,373,687	-	-	-	-	8,373,687
3	CWIP Health Center and Staff quarters - Banokara	0%	1,683,973	133,733	-	1,817,706	-	-	-	-	1,817,706
4	Office Premises	0%	4,450,829	-	-	4,450,829	459,720	64,386	-	524,106	4,450,829
5	Vehicle (Four Wheeler)	15%	888,960	-	-	888,960	93,810	8,202	-	102,012	364,854
6	Medical Equipment	10%	175,831	-	-	175,831	92,272	23,771	-	116,043	73,819
7	Communication Equipment	10%	244,483	155,800	-	400,283	142,555	17,655	-	160,210	284,240
8	Furniture	10%	316,848	4,523	-	321,371	655,056	45,749	-	700,805	161,161
9	Computer & Peripherals	60%	731,305	-	-	731,305	87,031	23,777	-	110,808	30,500
10	Appliances	10%	305,496	19,299	-	324,795	1,635,389	202,691	-	1,838,080	213,987
Assets Under ARTH Society			14,317,509	3,399,878	-	17,717,387	1,635,389	202,691	-	1,838,080	15,879,307
1	CWIP Staff Quarters Center- LKO	0%	103,164	-	-	103,164	-	-	-	-	103,164
2	CWIP Health & Training Center- Iswal	0%	1,391,852	-	-	1,391,852	-	-	-	-	1,391,852
3	Land at Banokara	0%	200,406	-	-	200,406	-	-	-	-	200,406
4	Office Premises	0%	1,612,491	-	-	1,612,491	-	-	-	-	1,612,491
5	Appliances	10%	43,910	-	-	43,910	13,503	3,041	-	16,544	27,366
6	Communication Equipment	10%	8,550	-	-	8,550	1,971	658	-	2,629	5,921
7	Medical Equipment	10%	50,000	-	-	50,000	11,525	3,848	-	15,373	34,627
8	Furniture	10%	23,106	-	-	23,106	7,550	1,556	-	9,106	14,000
9	Computer & Peripherals	60%	372,376	86,088	-	458,464	359,538	59,356	-	418,894	39,570
Total *			18,123,364	3,485,966	-	21,609,330	2,029,476	271,150	-	2,300,626	19,308,704



* Assets put to use after 30-09-2016 rate of depreciation will be considered 50% of annual rate of depreciation

**ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR
(FOREIGN CONTRIBUTION ACCOUNT)**

Annexure forming part of Accounts for the year ended on 31.03.2017

AMOUNT (Rs.)

ANNEXURE - B : CORPUS FUND

Opening Balance

8,716,795

8,716,795

ANNEXURE - C : EARMARKED & ACTIVITIES FUNDS

Sr.No.	Particular	Opening	During the year		Closing
		As on 01.04.16	Addition	Utilized	As on 31.03.17
1	Field Campus Fund	3,040,000	-	-	3,040,000
2	Arth Clinic Fund	433,903	170,404	604,307	-
3	Printing & Material Production Fund	8,287	-	-	8,287
4	Building Maintenance Fund	5,200.00	225,850	65,926	165,124
		3,482,190	396,254	670,233	3,213,411

ANNEXURE - D : BALANCE WITH BANK ACCOUNTS

Balance in Saving Accounts

ARTH Society (FCRA) ICICI SB A/C No. 004501010462

490,419

ARTH Society (FCE) OBC A/C No. 07722191017720

-249,686

Balance in Fixed Deposit Accounts

Including Accrued Interest thereon

IDBI Bank Ltd.

4,087,000

Oriental Bank of Commerce A/c 7720

22,750,334

27,078,067

ANNEXURE - E : DETAILS OF EXPENSES/ASSETS ON MACEI AWARD (CEI)

Construction of Health Center Iswal

1,440,121

Construction of Staff Qtrs at Banokra

133,733

1,573,854

ANNEXURE - F : DETAILS OF EXPENSES/ASSETS ON SAKHI PROJECT (SAKHI)

Documentation & Dissemination

354,069

354,069

ANNEXURE - G : IMPROVING THE SURVIVAL OF NEW BORN PROJECT (UDI)

Personnel Expenses :

- Salaries & Emoluments to Project Staff

3,708,726

- Outsourced Personnel Expenses for Project

356,827

4,065,553

Communication Equipment

74,200

Call Center Expenses

39,426

Communication Expenses

237,069

Training Expenses

865,057

Travel

666,857

Administrative Expenses :

- Other Overheads

8,204

- Office Overheads

308,870

- Salaries & Emoluments to Administrative Staff

389,486

706,560

6,654,722



**ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR
(FOREIGN CONTRIBUTION ACCOUNT)**

Annexure forming part of Accounts for the year ended on 31.03.2017

AMOUNT (Rs.)

ANNEXURE - H : DETAILS OF EXPENSES/ASSETS ON TARUNI (TRU)

Personnel Expenses :		
- Salaries & Emoluments to Project Staff	2,244,644	
- Outsourced Personnel Expenses for Project	156,900	2,401,544
Communication Equipment		80,400
Rent & Amenities		168,669
Communication Material		291,291
Endline Survey		45,430
Supplies		23,839
Travel		449,307
Training Expenses		464,892
Administrative Expenses		
- Other Overheads	6,619	
- Office Overheads	240,436	
- Salaries & Emoluments to Administrative Staff	314,208	561,263
		4,486,635

ANNEXURE - I : DETAILS OF EXPENSES/ASSETS ON SAMPARK PROJECT

Personnel Expenses :		
- Salaries & Emoluments to Project Staff	3,428,490	
- Outsourced Personnel Expenses for Project	316,701	3,745,191
Travel		548,460
District Level Interventions		237,480
Administrative Expenses		
- Other Overheads	6,048	
- Office Overheads	224,111	
- Salaries & Emoluments to Administrative Staff	287,128	517,287
		5,048,418

ANNEXURE - J : DETAILS OF EXPENSES/ASSETS ON -SAMPOORNA PROJECT (SAM)

Personnel Expenses :		
- Outsourced Personnel Expenses for Project		60,000
Travel		14,951
Administrative Expenses		
- Other Overheads	3,627	
- Office Overheads	130,247	
- Salaries & Emoluments to Administrative Staff	172,189	306,063
		381,014

ANNEXURE - K : DETAILS OF EXPENSES/ASSETS ON -BFF PROJECT

Construction of Health Center at iswal		1,646,402
		1,646,402

ANNEXURE - L : DETAILS OF EXPENSES/ASSETS ON - SAC PROJECT

Printing & Video Documentation		90,193
		90,193

ANNEXURE - M : DETAILS OF EXPENSES/ASSETS ON -CH PROJECT

Personnel Expenses :		
- Outsourced Personnel Expenses for Project		69,700
Meeting & Workshop Expenses		211,895
Publication & Learning Resources		181,000
Administrative Expenses		
- Other Overheads	446	
- Office Overheads	15,517	
- Salaries & Emoluments to Administrative Staff	21,168	37,131
		499,726



**ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR
(FOREIGN CONTRIBUTION ACCOUNT)**

Annexure forming part of Accounts for the year ended on 31.03.2017

AMOUNT (Rs.)

ANNEXURE - N : DETAILS OF TRAINING ACTIVITY SURPLUS

Training Income	285,170	
Training Expenses	4,920	<u>280,250</u>

ANNEXURE - O : DETAILS OF EXPENSES FOR CLINIC SERVICES

Personnel Expenses :		
- Salaries & Emoluments to Project Staff		604,017
Travel/Petrol Expenses		<u>290</u>
		<u>604,307</u>

ANNEXURE - P : DETAILS OF ARTH EXPENSES

Misc. Expenses		1,556
Bank Charges		<u>1,962</u>
		<u>3,518</u>

ANNEXURE - Q : DETAILS OF EXPENSES/ASSETS ON TARUNI 1A

Personnel Expenses :		
- Salaries & Emoluments to Project Staff		43,046
- Other Overheads	78	
- Office Overheads	2,698	
- Salaries & Emoluments to Administrative Staff	3,681	<u>6,457</u>
		<u>49,503</u>



**ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR
FOREIGN CONTRIBUTION ACCOUNT**

ANNEXURE- R

NOTES ON ACCOUNTS

1. **SIGNIFICANT ACCOUNTING POLICIES VIS A VIS ACCOUNTING STANDARD**

A: **BASIS OF ACCOUNTING**

The Accounts have been prepared on historical cost basis and confirm to the Generally accepted accounting practices in India, the Accounting standards issued by the Institute of Chartered Accountants of India.

B: **METHOD OF ACCOUNTING**

- 1 The Accounts have been drawn upon mercantile method of accounting in view of the amendment enacted under the provision of section 145 of the Income Tax.
- 2 Accounts have been drawn with a view to present the Financial Picture of the Society in substance.
- 3 All the Material items have been fully covered while preparing the Accounts.

C: **FIXED ASSETS**

All fixed assets are valued at cost less depreciation.

D: **DEPRECIATION**

Depreciation on the fixed assets has been calculated on written down value method at rates and manner specified under the Income Tax Act, 1961.

E: **INVESTMENT**

Investment are carried at cost including interest thereon.

F: **LIABILITIES**

- To the best of knowledge and available information, all known liabilities and losses have been provided.
- To the best of acknowledge and ascertainment, there is no contingencies at the year -end.

G: **RETIREMENT BENEFITS**

- The Society contributes to the employees' provident fund maintained under the employees' provident fund scheme of the Central Government.
- Gratuity has been provided on actuarial basis.



**ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR
FOREIGN CONTRIBUTION ACCOUNT**

ANNEXURE- R

NOTES ON ACCOUNTS

H : FOREIGN CURRENCY TRANSACTIONS

- 1 Foreign currency are accounted by applying the exchange rate applicable on the date of receiving of the amount.
2. The Balance of unsecured loans, sundry creditors, other liabilities, advance against other, sundry debtors and advances are subject to confirmation and reconciliation if any.
3. As stated by the management, current assets and advances are approximately of the value stated, if realized in ordinary course of the business.
4. During the year Rs. 2,25,850/- has been transferred to Building Maintenance Fund and Rs. 1,70,404/- has been transferred to ARTH Clinic Fund.
- 5 During the year Rs.6,04,307/- has been utilized from ARTH Clinic Fund, Rs. 65,926/- has been utilized from Building Maintenance fund.
- 6 Annexure "A" to " R" form an integral part of Balance Sheet and Income & Expenditure A/C.

Signature to all Annexure A to R.



For Rajesh Suhalka & Co.
Chartered Accountants

PLACE : UDAIPUR
DATED: 15-09-2017


Mukesh Jain
Partner

For Action Research & Training for Health Society


Dr. S. Ramakrishnan
Treasurer


Dr. Sharad D. Iyengar
Secretary