



## **AUDIT REPORT**

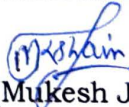
To,  
The Members,  
Action Research & Training for Health,  
UDAIPUR.

1. We have audited the Balance Sheet as at 31st March 2019 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 Sundry Creditors and Loans and advances to Others 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, 2019 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: 15/10/2019  
Place: Udaipur

For MUKESH JAIN  
Chartered Accountants




  
(Mukesh Jain)  
M. No. 401299

**ACTION RESEARCH AND TRAINING FOR HEALTH (ARTH) SOCIETY, UDAIPUR  
(FOREIGN CONTRIBUTION ACCOUNT)  
BALANCE SHEET AS ON 31.03.2019**

| LIABILITIES  |            | AMOUNT            | ASSETS                                |            | AMOUNT            |
|--|------------|-------------------|---------------------------------------|------------|-------------------|
| <u>CORPUS</u><br>(Annexure "B")                          |            | 8,716,795         | <u>FIXED ASSETS</u><br>(Annexure "A") |            | 22,225,972        |
| <u>EARMARKED &amp; ACTIVITIES FUND</u><br>(Annexure "C") |            | 3,267,469         | <u>DEPOSITS &amp; ADVANCES</u>        |            |                   |
|  |            |                   | TDS receivables                       | 634,975    |                   |
|  |            |                   | Advance to others                     | 469,259    |                   |
|  |            |                   | Security Deposit                      | 17,806     | 1,122,040         |
| <u>CURRENT LIABILITIES &amp; PROVISIONS</u>              |            |                   | <u>CURRENT ASSETS</u>                 |            |                   |
| TDS Payable  | 5,835      |                   | Prepaid Expenses                      |            | 24,652            |
| P.F. Payable   | 70,338     |                   | Advance against Expenses              |            | 136,302           |
| Provision for Expenses                                   | 777,463    |                   | Stock in Hand                         |            | 2,154             |
|  |            |                   | Advance to Staff                      |            | 21,021            |
|  |            |                   | <u>CASH &amp; BANK BALANCES</u>       |            |                   |
| Employee Social Security Fund                            | 657,163    |                   | Cash in hand                          | 16,035     |                   |
| Staff Security Deposits                                  | 371,154    |                   | Cash with Bank                        | 28,754,850 | 28,770,885        |
| O/S Reimbursement to Others                              | 50,416     | 1,932,369         | (Annexure "D")                        |            |                   |
| <u>UNUTILIZED GRANT</u>                                  |            |                   |                                       |            |                   |
| - For SAMPARK Project                                    | 573,906    |                   |                                       |            |                   |
| - For FAIRMED Project                                    | 26,392     |                   |                                       |            |                   |
| - For UDAI Project                                       | 37,680     |                   |                                       |            |                   |
| - For TARUNI-2 Project                                   | 13,991,990 |                   |                                       |            |                   |
| - For MACEI Award  | 788,749    | 15,418,717        |                                       |            |                   |
| ARTH (NFC A/c)   |            | 933,022           |                                       |            |                   |
| <u>INCOME &amp; EXPENDITURE A/C</u>                      |            | 22,034,654        |                                       |            |                   |
|  |            | <u>52,303,026</u> |                                       |            | <u>52,303,026</u> |

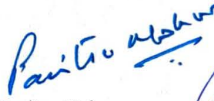
Accounting Policies & Notes on Account  
(Annexure "N")


As per our report of even date attached  
For MUKESH JAIN

  
CA Mukesh Jain  
Proprietor  
Udaipur, 15th. October, 2019



For Action Research and Training for Health Society, Udaipur

  
Dr. Pavitra Mohan  
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 31.03.2019**

| EXPENDITURE   |            | AMOUNT            | INCOME   |            | AMOUNT            |
|---|------------|-------------------|--|------------|-------------------|
| To Expenses on UDAI Project (Annexure "G")                        | 21,227     |                   | By Grant in Aid<br>- For Taruni 2 Project              | 13,358,998 |                   |
| To Expenses on SAMPARK Project (Annexure "H")                     | 4,314,952  |                   | Add :Allocation of interest earned                     | 1,149,881  | 14,508,879        |
| To Expenses on SAKHI Project (Annexure "F")                       | 36,982     |                   |  |            |                   |
| To Expenses on TARUNI 2 Project (Annexure "K")                    | 9,419,412  |                   | By Interest on Bank Deposits                           |            | 870,802           |
|   |            | 13,792,573        | By General Income                                      |            | 17,408            |
| To Loss on T/F of Four Wheeler                                    |            | 74,126            |  |            |                   |
| To Vehicles Running Expenses (Annexure "M")                       |            | 89,162            |  |            |                   |
| To Training Activity Expenses (Annexure "L")                      |            | 73,271            |  |            |                   |
| To General Expenses (Annexure "J")                                |            | 5,359             |  |            |                   |
| To Depreciation on Fixed Assets other than Vehicle (Annexure "A") |            | 138,075           |  |            |                   |
| To Excess of Income over Expenditure c/d                          |            | 1,224,523         |  |            |                   |
|   |            | <u>15,397,089</u> |  |            | <u>15,397,089</u> |
| To Unutilized Grant Carried Forward to next year                  |            |                   | By Opening Balance                                     |            | 24,284,128        |
| - For SAMPARK Project   | 573,906    |                   | By Excess of Income over Expenditure b/d               |            | 1,224,523         |
| - For FAIRMED Project   | 26,392     |                   |  |            |                   |
| - For UDAI Project  | 37,680     |                   | By Unutilized Grant Brought Forward from previous year |            |                   |
| - For TARUNI-2 Project  | 13,991,990 |                   | - For BFF Project                                      | 143,002    |                   |
| - For MACEI Award   | 788,749    | 15,418,717        | - For SAMPARK Project                                  | 4,728,562  |                   |
|   |            |                   | - For FAIRMED Project                                  | 26,392     |                   |
| To Grant Refund   |            | 3,100,000         | - For SAKHI Project                                    | 36,982     |                   |
|   |            |                   | - For TARUNI-2 Project                                 | 9,167,609  |                   |
|   |            |                   | - For UDAI Project                                     | 58,907     |                   |
|   |            |                   | - For MACEI Award                                      | 883,266    |                   |
|   |            |                   |  |            | 15,044,720        |
| To Balance of Surplus transferred to Balance Sheet                |            | 22,034,654        |  |            |                   |
|   |            | <u>40,553,371</u> |  |            | <u>40,553,371</u> |

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

As per our report of even date attached  
For MUKESH JAIN  
Chartered Accountants

CA Mukesh Jain  
Proprietor  
Udaipur, 15th. October, 2019



For Action Research and Training for Health Society, Udaipur

Dr. Pavitra Mohan  
Treasurer

Sharad D.lyengar  
Secretary

**ACTION RESEARCH and TRAINING for HEALTH (ARTH) SOCIETY, UDAIPUR**  
(FOREIGN CONTRIBUTION ACCOUNT)

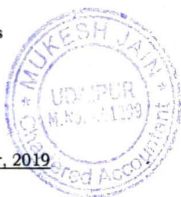
**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2019**

| RECEIPT                                   | AMOUNT            | PAYMENT  | AMOUNT            |
|---|-------------------|--|-------------------|
| To Opening Balance                        |                   | By Expenses on UDAI Project (Annexure "G")     | 21,227            |
| - Cash in Hand                            | 26,732            | By Expenses on SAMPARK Project (Annexure "H")  | 4,314,952         |
| - Cash with Bank                          | 31,908,618        | By Expenses on SAKHI Project (Annexure "F")    | 36,982            |
| To Grant in Aid                           |                   | By Expenses on TARUNI 2 Project (Annexure "K") | 9,469,962         |
| - For Taruni 2 Project                    | 13,358,998        | By Expenses on MACEI Award (Annexure "E")      | 148,757           |
| Add : Allocation of interest earned       | 1,149,881         | By Expenses on BFF Project (Annexure "I")      | 143,002           |
| To Interest on Bank Deposits              |                   | By Printing Material & Production Fund         | 6,518             |
|   | 870,802           | By General Expenses (Annexure "J")             | 5,359             |
| To General Income                         | 17,408            | By Training Activity Expenses (Annexure "L")   | 107,331           |
| To Decrease in Loans & Advances           | 196,493           | By Grant refund                                | 3,100,000         |
| To Four Wheeler                           | 236,000           | By Purchase Four Wheeler                       | 881,832           |
| To Vehicle Running Surplus (Annexure "M") | 43,113            | By Increase in Current Assets                  | 135,705           |
| To Building Maint Fund                    | 18,787            | By ARTH (NFC A/C)                              | 350,791           |
|   |                   | By Decrease in Current Liability               | 333,529           |
|   |                   | By Closing Balance                             |                   |
|   |                   | - Cash In Hand                                 | 16,035            |
|   |                   | - Cash with Bank (Ann. "E")                    | 28,754,850        |
|   | <b>47,826,832</b> |  | <b>28,770,885</b> |
|   |                   |  | <b>47,826,832</b> |

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

As per our report of even date attached  
For MUKESH JAIN  
Chartered Accountants

CA Mukesh Jain  
Proprietor  
Udaipur, 15th. October, 2019



For Action Research and Training for Health Society, Udaipur

Dr. Pavitra Mohan  
Treasurer

Sharad D. Iyengar  
Secretary



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

**Annexure forming part of Accounts for the year ended on 31.03.2019**

**ANNEXURE - A : FIXED ASSETS**

| Sr.No | Particular of Assets                             | Rate of Dep.* | GROSS BLOCK       |                  |                |                   | DEPRECIATION     |                |                |                  | NET BLOCK         |
|-------|--|---------------|-------------------|------------------|----------------|-------------------|------------------|----------------|----------------|------------------|-------------------|
|       |  |               | As on 01.04.18    | Addition         | Deletion       | As on 31.03.19    | Up to 31.03.18   | For the Year   | Adjustment     | Up to 31.03.19   | As on 31.03.19    |
|       | <b><u>Assets under Projects</u></b>              |               |                   |                  |                |                   |                  |                |                |                  |                   |
| 1     | Vehicle (Two Wheeler)                            | 15%           | 232,620           | -                | -              | 232,620           | 140,375          | 13,837         | -              | 154,212          | 78,408            |
| 2     | CWIP Health Center and Staff quarters - Iswal    | 0%            | 10,443,624        | 291,759          | -              | 10,735,383        | -                | -              | -              | -                | 10,735,383        |
| 3     | CWIP Health Center and Staff quarters - Banokara | 0%            | 1,879,309         | -                | -              | 1,879,309         | -                | -              | -              | -                | 1,879,309         |
| 4     | Office Premises                                  | 0%            | 4,450,829         | -                | -              | 4,450,829         | -                | -              | -              | -                | 4,450,829         |
| 5     | Vehicle (Four Wheeler)                           | 15%           | 888,960           | -                | 888,960        | -                 | 578,834          | -              | 578,834        | -                | -                 |
| 6     | Medical Equipment                                | 10%           | 175,831           | -                | -              | 175,831           | 109,394          | 6,644          | -              | 116,038          | 59,793            |
| 7     | Communication Equipment                          | 10%           | 639,319           | -                | -              | 639,319           | 167,961          | 47,136         | -              | 215,097          | 424,222           |
| 8     | Furniture  | 10%           | 330,921           | -                | -              | 330,921           | 177,281          | 15,364         | -              | 192,645          | 138,276           |
| 9     | Computer & Peripherals                           | 40%           | 731,305           | -                | -              | 731,305           | 713,005          | 7,320          | -              | 720,325          | 10,980            |
| 10    | Appliances                                       | 10%           | 388,145           | 50,550           | -              | 438,695           | 138,542          | 27,487         | -              | 166,029          | 272,666           |
|       |  |               | <b>20,160,863</b> | <b>342,309</b>   | <b>888,960</b> | <b>19,614,212</b> | <b>2,025,392</b> | <b>117,788</b> | <b>578,834</b> | <b>1,564,346</b> | <b>18,049,866</b> |
|       | <b><u>Assets Under ARTH Society</u></b>          |               |                   |                  |                |                   |                  |                |                |                  |                   |
| 1     | CWIP Staff Quarters Center- LKG                  | 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     | Vehicle (Four Wheeler)                           | 15%           | -                 | 881,832          | -              | 881,832           | -                | 132,275        | -              | 132,275          | 749,557           |
| 6     | Appliances                                       | 10%           | 43,910            | 19,500           | -              | 63,410            | 19,281           | 4,413          | -              | 23,694           | 39,716            |
| 7     | Communication Equipment                          | 10%           | 8,550             | -                | -              | 8,550             | 3,221            | 533            | -              | 3,754            | 4,796             |
| 8     | Medical Equipment                                | 10%           | 50,000            | -                | -              | 50,000            | 18,836           | 3,116          | -              | 21,952           | 28,048            |
| 9     | Furniture  | 10%           | 30,894            | 14,560           | -              | 45,454            | 10,895           | 2,728          | -              | 13,623           | 31,831            |
| 10    | Computer & Peripherals                           | 40%           | 458,464           | -                | -              | 458,464           | 434,722          | 9,497          | -              | 444,219          | 14,245            |
|       |  |               | <b>3,899,731</b>  | <b>915,892</b>   | -              | <b>4,815,623</b>  | <b>486,955</b>   | <b>152,562</b> | -              | <b>639,517</b>   | <b>4,176,106</b>  |
|       | <b>Total</b>                                     |               | <b>24,060,594</b> | <b>1,258,201</b> | <b>888,960</b> | <b>24,429,835</b> | <b>2,512,347</b> | <b>270,350</b> | <b>578,834</b> | <b>2,203,863</b> | <b>22,225,972</b> |

\* Assets put to use after 30-09-2018 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 31.03.2019**

**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 01.04.18   | Addition        | Utilized      | As on 31.03.19   |
| 1      | Field Campus Fund                   | 3,040,000        | -               | -             | 3,040,000        |
| 2      | Printing & Material Production Fund | 8,287            | -               | 6,518         | 1,769            |
| 3      | Building Maintenance Fund           | 206,913          | 25,000          | 6,213         | 225,700          |
|        |                                     | <b>3,255,200</b> | <b>25,000</b>   | <b>12,731</b> | <b>3,267,469</b> |

**ANNEXURE - D : BALANCE WITH BANK ACCOUNTS**

**Balance in Saving Accounts**

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

86,996

ARTH Society (FCE) HDFC A/C No. 50100219755063

1,307,894

**Balance in Fixed Deposit Accounts**

**Including Accrued Interest thereon**

HDFC Bank

27,359,960

**28,754,850**

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

Construction of Health Centre Iswal

148,757

**148,757**

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

Training

36,982

**36,982**

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

Personnel Expenses :

- Salaries & Emoluments to Project Staff

3,198

Call Centre Expenses

2,525

Travel

12,735

Administrative Expenses :

- Office Overheads

1,035

- Salaries & Emoluments to Administrative Staff

1,734

2,769

**21,227**

**ANNEXURE - H : DETAILS OF EXPENSES/ASSETS ON SAMPARK PROJECT**

Personnel Expenses :

- Salaries & Emoluments to Project Staff

3,116,874

- Outsourced Personnel Expenses for Project

317,220

3,434,094

Workshop expenses

153,549

Travel

260,927

District Level Interventions

79,775

Administrative Expenses

- Office Overheads

91,398

- Salaries & Emoluments to Administrative Staff

295,209

386,607

**4,314,952**



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

Annexure forming part of Accounts for the year ended on 31.03.2019

**AMOUNT (Rs.)**

**ANNEXURE - I : DETAILS OF EXPENSES/ASSETS ON -BFF PROJECT**

Construction of Health Centre at Iswal

143,002

143,002

**ANNEXURE - J : DETAILS OF GENERAL EXPENSES**

|                          |                |  |
|--------------------------|----------------|--|
| Misc. Expenses           | 9,706          |  |
| Traveling                | 7,254          |  |
| Salary                   | 114,469        |  |
| Office Maintenance       | 18,700         |  |
| Postage Expenses         | 1,270          |  |
| Bank Charges             | 3,960          |  |
|                          | <u>155,359</u> |  |
| Less: Charged to Project | 150,000        |  |
|                          | <u>5,359</u>   |  |

**ANNEXURE - K : DETAILS OF EXPENSES/ASSETS ON TARUNI 2 PROJECT**

Personnel Expenses :

|   |                |                  |
|---|----------------|------------------|
| - Salaries & Emoluments to Project Staff        | 4,706,315      |                  |
| - Outsourced Personnel Expenses for Project     | <u>484,000</u> | 5,190,315        |
| Appliances                                      |                | 50,550           |
| Communication & Advocacy                        |                | 96,893           |
| Recruitment & Building Taruni Team Capacity     |                | 94,953           |
| Scaling up the Pilot in Rural-Tribal Blocks     |                | 2,433,097        |
| Travel  |                | 376,767          |
| Administrative Expenses                         |                |                  |
| - Office Overheads                              | 453,320        |                  |
| - Salaries & Emoluments to Administrative Staff | <u>774,067</u> | 1,227,387        |
|   |                | <u>9,469,962</u> |

**ANNEXURE - L : DETAILS OF TRAINING ACTIVITY EXPENSES**

|                           |                |                |
|---------------------------|----------------|----------------|
| Training Expenses Revenue | 655,089        |                |
| Training Expenses Capital | 34,060         |                |
| Less: Charged to Projects | <u>581,818</u> | <u>107,331</u> |

**ANNEXURE - M : DETAILS OF VEHICLE RUNNING EXPENSES**

|                               |               |              |
|-------------------------------|---------------|--------------|
| Insurance                     | 56435         |              |
| Petrol/ Diesel/Oil expenses   | 316646        |              |
| Repair & Maintenance          | 81469         |              |
| Miscellaneous Expenses        | 1420          |              |
| Salaries & Emoluments - Staff | 302473        |              |
| Depreciation                  | <u>132275</u> |              |
|                               | 890718        |              |
| Less: Charged to Projects     | <u>801556</u> | <u>89162</u> |



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

**ANNEXURE- N**

**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- N**  
**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 sundry creditors, other liabilities, advance to others 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. 25,000/- has been transferred to Building Maintenance Fund.
- 5 During the year Rs. 6,213/- has been utilized from Building Maintenance Fund and Rs. 6,518/- has been utilized from Printing & Material Production Fund.
- 6 Annexure "A" to " N" form an integral part of Balance Sheet and Income & Expenditure A/C.

Signature to all Annexure A to N.



For Mukesh Jain  
Chartered Accountants

Mukesh Jain  
Proprietor

PLACE : UDAIPUR  
DATED: 15-10-2019

For Action Research & Training for Health Society

Dr. Pavitra Mohan  
Treasurer

Dr. Sharad D. Iyengar  
Secretary