



MUKESH JAIN

CHARTERED ACCOUNTANTS

1st. Floor, 33- Bapu Bazar, 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 2023 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.

(C) Subject to above-

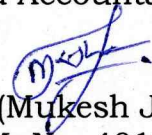
 - (e) We have obtained all the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of the audit.
 - (f) In our opinion proper books of account have been kept by the head office so far as appears from our examination of books.
 - (g) In our opinion 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:-
 - (iii) In the case of balance sheet of the state of the affairs of the assessee as at 31 March, 2023 and
 - (iv) In the case of the Income & Expenditure account of the surplus of the assessee for the year ended on that date.
 - (h) 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: 31/08/2023

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 31.03.2023

LIABILITIES		AMOUNT	ASSETS		AMOUNT
<u>CORPUS</u> (Annexure "B")		87,16,795	<u>FIXED ASSETS</u> (Annexure "A")		2,13,30,740
<u>EARMARKED & ACTIVITIES FUND</u> (Annexure "C")		15,819	<u>DEPOSITS & ADVANCES</u>		
			TDS receivables	6,19,029	
<u>CURRENT LIABILITIES</u> <u>& PROVISIONS</u>			Security Deposit	7,306	6,26,335
TDS Payable	82,555		<u>CURRENT ASSETS</u>		
P.F. Payable	1,38,701		Prepaid Expenses	31,149	
Provision for Expenses	11,77,647		Stock in Hand	35,786	66,935
Advance to Staff	5,996		<u>CASH & BANK BALANCES</u>		
Employee Social Security Fund	7,38,455		Cash in hand	4,614	
Staff Security Deposits	6,46,122		Cash with Bank	7,87,79,459	7,87,84,073
O/S Reimbursement to Others	2,17,519	30,06,995	(Annexure "D")		
<u>UNUTILIZED GRANT</u>					
- For CRR Project	5,18,08,938				
- For OEX Project	9,27,679				
- For TARUNI-3 Project	94,38,813	6,21,75,430			
ARTH (NFC A/c)		1,62,068			
<u>INCOME & EXPENDITURE A/C</u>		2,67,30,976			
		10,08,08,083			10,08,08,083

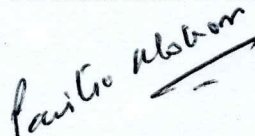
Accounting Policies & Notes on Account
(Annexure "L")


As per our report of even date attached
For MUKESH JAIN


CA Mukesh Jain
Proprietor
Udaipur: 31 August 2023



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 31.03.2023

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To Expenses on CRR Project (Annexure "E")	1,26,23,778		By Grant in Aid - CRR Project	3,68,42,725	
To Expenses on OEX Project (Annexure "F")	7,25,397		Add :Allocation of interest earned	20,80,180	3,89,22,905
To Expenses on TARUNI 2 Project (Annexure "H")	5,09,605				
To Expenses on TARUNI 3 Project (Annexure "I")	89,94,621	2,28,53,401	By Interest on Bank Deposits		8,38,208
			By Profit on sale of Computer & Peripherals		1,494
To Loss on dispose Communication Equipment		1,683	By Training Activity Surplus (Annexure "J")		10,777
			By Vehicles Running Expenses (Annexure "K")		1,55,504
To General Expenses (Annexure "G")		86,702			
To Depreciation on Fixed Assets (Annexure "A")	12,77,448				
Less: Depreciation charged on specific activity	4,69,723	8,07,725			
To Excess of Income over Expenditure c/d		1,61,79,377			
		3,99,28,888			3,99,28,888
			By Opening Balance		2,63,28,523
To Unutilized Grant Carried Forward to next year			To Excess of Income over Expenditure b/d		1,61,79,377
- For CRR Project	5,18,08,938				
- For OEX Project	9,27,679		By Unutilized Grant Brought		
- For TARUNI-3 Project	94,38,813	6,21,75,430	Forward from previous year		
			- For CRR Project	2,62,39,635	
To Balance of Surplus transferred to Balance Sheet		2,67,30,976	- For OEX Project	16,62,189	
			- For TARUNI-2 Project	5,16,008	
			- For TARUNI-3 Project	1,79,80,674	4,63,98,506
		8,89,06,406			8,89,06,406

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

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

CA Mukesh Jain
Proprietor
Udaipur: 31 August 2023



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)
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To Opening Balance			By Expenses on CRR Project (Annexure "E")	1,27,82,369	
- Cash in Hand	9,087		By Expenses on OEX Project (Annexure "F")	7,34,510	
- Cash with Bank	6,22,19,223	6,22,28,310			
To Grant in Aid			By Expenses on TARUNI 2 Project (Annexure "H")	5,16,007	
- CRR Project	3,68,42,725		By Expenses on TARUNI 3 Project (Annexure "I")	91,13,093	
Add :Allocation of interest earned	20,80,180	3,89,22,905			2,31,45,979
To Interest on Bank Deposits		8,38,208	By Four Wheeler		10,38,590
To Increase in Current Liability		6,78,045	By Increase in Deposit & Advances		2,08,272
To Vehicles Running Surplus (Annexure "K")		3,22,383	By Increase in Current Assets		37,546
To Communication Equipment		5,050			
To Training Activity Surplus (Annexure "J")		71,088	By Building Maint. Fund		13,952
To Computer & Peripherals		1,500			
To ARTH NFC		5,092	By Closing Balance		
To General Income (Annexure "G")		1,55,831	- Cash In Hand	4,614	
			- Cash with Bank (Ann. "E")	7,87,79,459	7,87,84,073
		10,32,28,412			10,32,28,412

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

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

CA Mukesh Jain
Proprietor



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)**

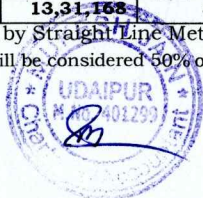
Annexure forming part of Accounts for the year ended on 31.03.2023

ANNEXURE - A : FIXED ASSETS

Sr.No	Particular of Assets	Rate of Dep.*	GROSS BLOCK				DEPRECIATION				NET BLOCK
			As on 01.04.22	Addition	Deletion	As on 31.03.23	Up 31.03.22	For the Year	Adjustment	Up to 31.03.23	As on 31.03.23
Assets under Projects											
1	Health Center LKG	4%	1,22,954			1,22,954	14,754	4,918		19,672	1,03,282
2	Staff Quarter LKG	4%	19,07,679	-	-	19,07,679	2,28,921	76,307	-	3,05,228	16,02,451
3	Health Center Iswal	4%	85,23,881			85,23,881	10,22,865	3,40,955		13,63,820	71,60,061
4	Staff Quarter Iswal	4%	28,47,540			28,47,540	3,41,706	1,13,902		4,55,608	23,91,932
5	Training Center Iswal	4%	1,15,927			1,15,927	13,911	4,637		18,548	97,379
6	Office Premises	4%	44,50,829	-	-	44,50,829	5,34,099	1,78,033		7,12,132	37,38,697
7	Vehicle (Two Wheeler)	15%	1,56,484	-	-	1,56,484	1,17,291	5,879	-	1,23,170	33,314
8	Furniture	10%	3,58,887	-	-	3,58,887	2,34,173	12,471	-	2,46,644	1,12,243
9	Medical Equipment	10%	7,18,731	-	-	7,18,731	1,87,108	53,162	-	2,40,270	4,78,461
10	Communication Equipment	10%	7,83,669	-	8,750	7,74,919	3,59,221	41,772	2,017	3,98,976	3,75,943
11	Appliances	10%	4,38,695	-	-	4,38,695	2,39,922	19,877	-	2,59,799	1,78,896
12	Computer & Peripherals	40%	11,38,785	-	22,700	11,16,085	9,77,981	64,319	22,694	10,19,606	96,479
			2,15,64,061	-	31,450	2,15,32,611	42,71,952	9,16,232	24,711	51,63,473	1,63,69,138
Assets under Society											
1	Land at Banokara	0%	2,00,406	-	-	2,00,406	-	-	-	-	2,00,406
2	Health Center Iswal	4%	4,00,005	-	-	4,00,005	48,000	16,000		64,000	3,36,005
3	Training Center Iswal	4%	13,91,852			13,91,852	1,67,022	55,674		2,22,696	11,69,156
4	Office Premises	4%	16,12,491			16,12,491	1,93,500	64,500		2,58,000	13,54,491
5	Vehicle (Four Wheeler)	15%	8,81,832	10,38,590	-	19,20,422	4,21,510	1,46,942		5,68,452	13,51,970
6	Furniture	10%	1,05,354	1,91,078	-	2,96,432	25,244	20,089	-	45,333	2,51,099
7	Vehicle (Two Wheeler)	15%	1,19,198	-	-	1,19,198	25,479	14,058		39,537	79,661
8	Medical Equipment	10%	50,000	-	-	50,000	29,553	2,045	-	31,598	18,402
9	Communication Equipment	10%	8,550	-	-	8,550	5,054	350	-	5,404	3,146
10	Appliances	10%	1,15,467	1,01,500	-	2,16,967	37,060	17,991		55,051	1,61,916
11	Computer & Peripherals	40%	5,28,264	-	-	5,28,264	4,69,347	23,567		4,92,914	35,350
			54,13,419	13,31,168	-	67,44,587	14,21,769	3,61,216	-	17,82,985	49,61,602
	Total		2,69,77,480	13,31,168	31,450	2,82,77,198	56,93,721	12,77,448	24,711	69,46,458	2,13,30,740

* All the buildings will be charged depreciation @ 4% by Straight Line Method.

* Assets put to use after 30-09-2022 rate of depreciation will be considered 50% of annual rate of depreciation



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

Annexure forming part of Accounts for the year ended on 31.03.2023

AMOUNT (Rs.)

ANNEXURE - B : CORPUS FUND

Opening Balance

87,16,795

87,16,795

ANNEXURE - C : EARMARKED & ACTIVITIES FUNDS

Sr.No.	Particular	Opening	During the year		Closing
		As on 01.04.22	Addition	Utilized	As on 31.03.23
1	Building Maintenance Fund	29,771	200	14,152	15,819
		29,771	200	14,152	15,819

ANNEXURE - D : BALANCE WITH BANK ACCOUNTS

Balance in Saving Accounts

ARTH Society (FCRA) SBI SB A/C No. 38983423709

9,167

ARTH Society (FCRA) SBI SB A/C No. 40094632318

8,76,779

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

14,71,785

Balance in Fixed Deposit Accounts

Including Accrued Interest thereon

HDFC Bank

5,54,12,057

SBI

2,10,09,671

7,87,79,459

ANNEXURE - E : DETAILS OF EXPENSES/ASSETS ON CRR Project

Personnel Expenses : 70,66,021

- Salaries & Emoluments to Project Staff

63,97,761

- Outsourced Personnel Expenses for Project

6,68,260

Communication Material

92,324

Medicines and Nutritional Supplements

11,56,033

Equipment & Supplies

1,55,248

Laboratory Investigation

7,500

Data Management

1,11,497

Support to Services

2,96,139

Horticulture Extension & Nutrition

1,88,953

Sexual & Reproductive Health Intervention

13,395

Travel

17,26,096

Training & Meeting Expenses

3,01,897

Administrative Expenses

- Office Overheads

6,27,134

- Other Overheads

1,58,591

- Salaries & Emoluments to Administrative Staff

8,81,541

16,67,266

1,27,82,369

ANNEXURE - F : DETAILS OF EXPENSES/ASSETS ON OEX Project

Personnel Expenses :

- Outsourced Personnel Expenses for Project

5,40,146

Traveling Expenses

98,559

Administrative Expenses

- Office Overheads

36,036

- Other Overheads

9,113

- Salaries & Emoluments to Administrative Staff

50,656

95,805

7,34,510



ANNEXURE - G : DETAILS OF GENERAL EXPENSES

Misc. Expenses		38,035	
Office Maintenance		19,200	
Legal & Membership Exp.		2,520	
Travel		15,821	
Bank Charges		15,003	
			<u>90,579</u>
Less: Charged to Project	2,20,885		2,46,410
General Income	25,525		
			<u>-1,55,831</u>
Add: Depreciation on Office Premises			2,42,533
			<u>86,702</u>

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

Personnel Expenses :			
- Salaries & Emoluments to Project Staff		-	
- Outsourced Personnel Expenses for Project	1,28,771		1,28,771
			<u>1,28,771</u>
Community Education & Communication			1,91,091
Publication & Survey Expenses			1,28,840
Administrative Expenses			
- Office Overheads	25,316		
- Other Overheads	6,402		
- Salaries & Emoluments to Administrative Staff	35,587		67,305
			<u>5,16,007</u>

ANNEXURE - I : DETAILS OF EXPENSES/ASSETS ON TARUNI 3 PROJECT

Personnel Expenses :			
- Salaries & Emoluments to Project Staff	51,09,335		
- Outsourced Personnel Expenses for Project	10,36,186		61,45,521
			<u>71,81,717</u>
Call & Data Center			1,66,848
Consumables & Supplies			90,393
Training & Review of Performance Expenses			6,28,610
Community Education & Communication			4,56,831
Taruni Clinic Expenses			1,84,548
Travel			6,30,542
Administrative Expenses			
- Office Overheads	32,792		
- Other Overheads	1,18,472		
- Salaries & Emoluments to Administrative Staff	6,58,536		8,09,800
			<u>91,13,093</u>

ANNEXURE - J : DETAILS OF TRAINING ACTIVITY SURPLUS

Charged From Projects			8,65,451
Less: Training Expenses	8,23,185		
Less: Addition in Stock	28,822		7,94,363
			<u>71,088</u>
Less: Depreciation			60,311
			<u>10,777</u>

ANNEXURE - K : DETAILS OF VEHICLE RUNNING SURPLUS

Charged From Projects			14,94,651
Less: Insurance	31,367		
Petrol/ Diesel/Oil expenses	5,38,395		
Repair & Maintenance	1,23,445		
Miscellaneous Expenses	19,912		
Salaries & Emoluments - Staff	4,59,149		11,72,268
			<u>3,22,383</u>
Less: Depreciation			1,66,879
			<u>1,55,504</u>

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

ANNEXURE- L

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. Further, due ease, during the year society has rearranged the heads of immovable fixed assets. Thus, opening balance has also been changed accordingly.

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. Except Building & Office premises. Which is provided @ 4% by SLM.

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 are 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- L

NOTES ON ACCOUNTS

H : FOREIGN CURRENCY TRANSACTIONS

- 1 Foreign currency is 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. 200/- has been transferred to Building Maintenance Fund.
- 5 During the year Rs. 14,152/- has been utilized from Building Maintenance Fund.
- 6 Annexure "A" to " L" form an integral part of Balance Sheet and Income & Expenditure A/C.

Signature to all Annexure A to L.

For Mukesh Jain
Chartered Accountants



Mukesh Jain
Proprietor

PLACE : UDAIPUR
DATED: 31-08-2023

For Action Research & Training for Health Society

Dr. Pavitra Mohan
Treasurer

Dr. Sharad D. Iyengar
Secretary