

# INGA HEALTH FOUNDATION


VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015  
BALANCE SHEET AS AT 31ST MARCH 2020  
FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

AS AT 31ST MARCH 2019 (₹)	LIABILITIES	AS AT 31ST MARCH 2020 (₹)		AS AT 31ST MARCH 2019 (₹)	ASSETS	AS AT 31ST MARCH 2020 (₹)	
1,37,92,486	<u>Funds:</u> Opening Balance	1,45,44,713	1,61,72,843	2,23,96,810	<u>Fixed Assets:</u> As per Schedule - 3	1,95,11,248	
7,52,228	Add: Excess of Income over Expenditure	16,28,129					
	<u>Current Liabilities &amp; Provisions:</u>				<u>Current Assets:</u>		
	<u>Duties &amp; Taxes</u>				<u>Loans &amp; Advances:</u>		
3,17,066	TDS on Professional Charges	5,75,481		1,24,830	Professional Fees/ Charges (Advance)		
52,727	TDS on Contracts	32,635					
3,57,913	TDS on Rent	1,45,529			<u>Cash &amp; Bank Balances:</u>		
-	Interest on TDS Payable	27	7,53,672		<u>Balance with Banks</u>		
	<u>Outstanding Expenses</u>			2,517	HDFC Bank A/c No. 50XXXXX3327	12,640	
88,43,469	As per Schedule - 1		70,34,098	16,66,623	HDFC Bank A/c No. 50XXXXX 9330	64,71,120	
	<u>Grants Received in advance</u>			422	Cash (FCRA)	2,064	64,85,824
75,315	As per Schedule - 2		20,36,459				
2,41,91,203	TOTAL		2,59,97,072	2,41,91,203	TOTAL		2,59,97,072


For Maheshwari & Co.  
Chartered Accountants  
Firm Registration Number - 105834W

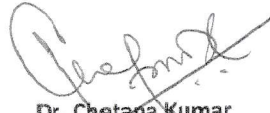
  
(K. K. Maloo)  
Partner

Membership Number - 075872  
Place : Mumbai  
Date : December 3, 2020



For and on behalf of the Trustees of  
Inga Health Foundation

  
Dr. Krishna Rao  
Trustee

  
Dr. Chetana Kumar  
Trustee

# INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARIAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

For the year ended 31st March 2019 (₹)	Expenditure	For the year ended 31st March 2020 (₹)	For the year ended 31st March 2019 (₹)	Income	For the year ended 31st March 2020 (₹)
	<b><u>To Project Expenses:</u></b>			<b><u>By Income:</u></b>	
3,63,395	Advertisement Exps - Medical Missions	14,18,353	5,68,69,894	Foreign Grants (Schedule - 4)	9,22,90,066
-	Patient Bedding & Others - Rent Charges	12,40,497	4,58,847	Interest received from bank	5,59,028
30,91,787	Food Expenses	40,10,633	-	Round off	1
8,89,762	Hiring Charges	-			
3,91,600	Medical License for Physicians (Mission)	3,34,400			
7,35,371	Other Mission Expenses	5,19,034			
12,580	Other Project Expenses	42,000			
5,53,664	Patient Recruitment Expenses	4,13,306			
6,50,198	Printing & Stationery (Mission)	5,14,346			
47,200	Printing & Stationery (Medical/ Surgical Charts)	2,41,043			
1,78,400	Rent (Mission)	1,74,000			
2,59,140	Rent on Furniture	77,496			
41,300	Surgical Instruments-Maintenance & Service Charges	65,735			
6,96,401	Transportation Charges	7,19,095			
1,48,34,753	Travelling & Accomodation Expenses	1,80,98,319			
9,90,862	Patient Travelling expenses	19,94,470			
2,45,988	Workshop Expenses	-			
	<b><u>Treatment Charges:</u></b>				
13,10,500	Cleft & Maxillofacial Treatment Charges	15,12,425			
11,62,735	Craniofacial Treatment Charges	10,68,885			
9,10,956	Hospital Charges/ Fees	1,53,51,235			
30,000	Orthodontic Treatment Charges	-			
89,36,035	Surgical Expenses	1,21,81,960			
	<b><u>Professional Charges:</u></b>				
10,99,932	Professional Charges/Fees (Medical Diagnosis)	2,08,083			
37,24,415	Professional Charges/Fees (Patient Recruitment)	70,57,717			
78,62,000	Professional Charges/Fees (Surgeons)	1,29,60,000			
-	Professional Charges/Fees (Anaesthesiologist)	25,20,000			
-	Professional Charges/Fees (Dentist)	2,37,000			
-	Professional Charges/Fees (Nurse)	2,32,500			



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For the year ended 31st March 2019 (₹)	Expenditure	For the year ended 31st March 2020 (₹)		For the year ended 31st March 2019 (₹)	Income	For the year ended 31st March 2020 (₹)	
-	Professional Charges/Fees (Orthodontist)	3,96,000	8,37,71,532				
-	Professional Charges/Fees (Paediatrician)	1,68,000					
-	Professional Charges/Fees (Speech Therapist)	15,000					
	<b>To Administrative Expenses:</b>						
42,70,750	Professional Charges/Fees	34,90,113					
2,404	Conveyance Expenses	7,657					
19,470	Software License Fee	-					
8,403	Repairs & Maintenance - Computer	15,635					
11,502	Refreshment Expenses	7,129					
1,67,348	Rent	-					
77,328	Printing & Stationery	37,556					
58,772	Courier Charges	82,520					
24,780	Audit Fees	24,780					
5,650	Telephone & Mobile Charges	5,681					
2,657	Miscellaneous Expenses	4,104					
-	Office Expenses	1,47,500					
-	Travelling & Accomodation Expenses - Others	1,67,659	39,90,334				
189	Bank Charges		998				
-	Amount Written Off		-				
29,08,287	Depreciation on Fixed Assets		34,58,102				
7,52,228	To Excess of Income over Expenditure for the Year		16,28,129				
<b>5,73,28,741</b>	<b>TOTAL</b>		<b>9,28,49,095</b>	<b>5,73,28,741</b>	<b>TOTAL</b>		<b>9,28,49,095</b>

For Maheshwari & Co.  
Chartered Accountants  
Firm Registration Number - 105834W



(K. K. Maloo)  
Partner  
Membership Number - 075872  
Place : Mumbai  
Date : December 3, 2020



For and on behalf of the Trustees of  
Inga Health Foundation

  
Dr. Krishna Rao  
Trustee

  
Dr. Chetana Kumar  
Trustee



# INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

For the year ended 31st March 2019 (₹)	Receipts	For the year ended 31st March 2020 (₹)	For the year ended 31st March 2019 (₹)	Payments	For the year ended 31st March 2020 (₹)
-	<u>To Opening Balances:</u>	422		<u>By Payments:</u>	
	Cash in Hand			<u>Project Expenses:</u>	
	<u>Cash at Banks</u>		2,59,709	Advertisement Exps - Medical Missions	14,29,454
1,517	HDFC Bank A/c No. 50XXXX3327	2,517	29,04,485	Food Expenses	41,88,041
1,56,13,280	HDFC Bank A/c No. 50XXXX9330	16,66,623	6,25,104	Hiring Charges	1,77,750
			3,91,600	Medical License for Physicians (Mission)	3,34,400
	<u>To Receipts:</u>		6,86,222	Other Mission Expenses	4,94,766
	<u>Grants &amp; Donations:</u>		12,580	Other Project Expenses	41,579
4,36,02,091	Operation Smile Inc.	9,03,85,982	6,37,586	Patient Recruitment Expenses	3,39,689
19,23,648	Charities Aid Foundation India	31,73,648	5,82,838	Printing & Stationery (Mission)	5,36,252
-	Shah Family Foundation	6,91,580	-	Printing & Stationery (Medical/ Surgical Charts)	2,84,998
			34,560	Rent (Mission)	2,82,600
4,58,847	Interest received from Bank A/c		3,40,596	Rent on Furniture	84,146
			5,88,077	Transportation Charges	8,00,285
			1,26,39,122	Travelling & Accommodation Expenses	1,77,92,674
			9,74,968	Travelling Expenses - Patient	18,36,993
				Patient Bedding & Others - Rent Charges	11,16,447
			2,45,988	Workshop Expenses	-
			18,585	Surgical Instruments-Maintenance & Service Charges	83,004
				<u>Treatment Charges:</u>	
			-	Hospital Charges/ Fees	1,15,29,947
			13,89,510	Cleft & Maxillofacial Treatment Charges	13,61,182
			10,96,951	Craniofacial Treatment Charges	9,61,992
			8,34,055	Patient Surgery related expenses	-
			58,12,466	Surgical Expenses	1,50,76,656
			27,000	Orthodontic Treatment Charges	-
				<u>Professional Charges:</u>	
			8,40,315	Professional Charges/Fees (Medical Diagnosis)	3,13,780
			34,36,168	Professional Charges/Fees (Patient Recruitment)	63,23,244
			68,22,000	Professional Charges/Fees (Surgeons)	1,14,48,000
			-	Professional Charges/Fees (Anaesthesiologist)	20,38,500
			-	Professional Charges/Fees (Dentist)	1,99,800
			-	Professional Charges/Fees (Nurse)	1,81,350
			-	Professional Charges/Fees (Orthodontist)	3,56,400
			-	Professional Charges/Fees (Paediatrician)	1,51,200
			-	Professional Charges/Fees (Speech Therapist)	13,500
				<u>Duties &amp; Taxes:</u>	
			14,28,047	TDS on Professional Charges	37,12,922



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For the year ended 31st March 2019 (₹)	Receipts	For the year ended 31st March 2020 (₹)	For the year ended 31st March 2019 (₹)	Payments	For the year ended 31st March 2020 (₹)
			1,41,871	TDS on Contracts	2,63,628
			8,59,778	TDS on Rent	14,88,880
				<u>By Administrative Expenses:</u>	
			38,06,910	Professional Charges/Fees	31,91,105
			2,404	Conveyance Expenses	7,657
			8,403	Repairs & Maintenance - Computer	15,635
			11,502	Refreshment Expenses	7,129
			83,682	Rent	66,931
			33,584	Printing & Stationery	80,184
			5,649	Telephone & Mobile Charges	5,681
			49,606	Courier Charges	99,643
			-	Office Expenses	1,44,922
			19,470	Software License Fee	-
			17,700	Audit Fees	24,780
			2,657	Miscellaneous Expenses	4,104
			-	Travelling & Accommodation Expenses - Others	1,67,659
				<u>Duties &amp; Taxes:</u>	
			4,20,590	TDS on Professional Charges	3,49,168
			593	TDS on Contracts	4,346
			9,298	TDS on Rent	7,437
				<u>By Other Expenses:</u>	
			189	Bank Charges	998
				<u>By Purchase of Fixed Assets:</u>	
			1,18,27,402	As per Schedule - 3	5,72,540
				<u>By Closing Balances:</u>	
			422	Cash in Hand	2,064
				<u>Cash at Banks:</u>	
			2,517	HDFC Bank A/c No. 50XXXXX3327	12,640
			16,66,623	HDFC Bank A/c No. 50XXXXX 9330	64,71,120
6,15,99,383	TOTAL	9,64,79,801	6,15,99,383	TOTAL	64,85,824
					9,64,79,801

For Maheshwari & Co.  
Chartered Accountants  
Firm Registration Number - 105834W

(K. K. Maloo)  
Partner  
Membership Number - 075872  
Place : Mumbai  
Date : December 3, 2020



For and on behalf of the Trustees of  
Inga Health Foundation

Dr. Krishna Rao  
Trustee

Dr. Chetana Kumar  
Trustee

**INGA HEALTH FOUNDATION**  
**VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE,**  
**KARNATAKA - 560 102**

FCRA NO. 094421609 DATED 08/10/2015

**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2020**

**FOREIGN CONTRIBUTION ACCOUNT**

(Amount in Indian Rupees)

**SCHEDULE 1 : OUTSTANDING EXPENSES**

Sr. No.	Particulars	For the Year Ended	
		31st March 2020	31st March 2019
		(₹)	(₹)
	Professional Charges Payable	17,23,821	14,95,765
	Surgical Expenses Payable	3,16,653	32,11,349
	Patient Recruitment Expenses Payable	1,01,817	28,200
	Rent Payable		2,07,331
	Kaizen Hotels & Resorts Ltd	9,47,534	-
	Hospital Charges/ Fees Payable	33,28,728	8,33,756
	Advertisement Exps - Medical Missions Payable	57,028	96,526
	Audit Fees Payable	24,780	24,780
	Travelling Expenses Payable	3,95,112	22,30,415
	Patient Travelling Expenses Payable	1,10,551	-
	Food Expenses Payable	-	2,57,631
	Courier Charges Payable	-	17,970
	Hiring Charges Payable	-	1,77,750
	Printing & Stationery Exps. Payable	27,604	1,47,365
	Surgical Instruments - Maintenance & Service Charges Payable	-	18,585
	Transportation Charges Payable	-	95,575
	Telephone & Mobile Charges Payable	471	471
	<b>TOTAL</b>	<b>70,34,098</b>	<b>88,43,469</b>



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# INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

## SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2020

### FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

#### SCHEDULE 2 : GRANTS RECEIVED IN ADVANCE

Sr. No.	Particulars	Opening Balance as on 1st April 2019	Received during the year	Applied during the year	Closing Balance as on 31st March 2020
		(₹)	(₹)	(₹)	(₹)
	<u>Foreign Contributions:</u>				
1	Operation Smile Inc.	75,315	9,03,85,982	8,96,74,838	7,86,459
2	Charities Aid Foundation India	-	31,73,648	19,23,648	12,50,000
	<b>TOTAL</b>	<b>75,315</b>	<b>9,35,59,630</b>	<b>9,15,98,486</b>	<b>20,36,459</b>



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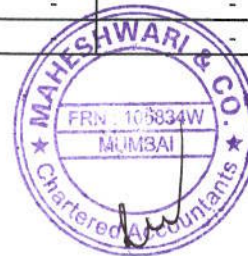
**INGA HEALTH FOUNDATION**  
VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015  
**SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2020**  
**FOREIGN CONTRIBUTION ACCOUNT**  
(Amount in Indian Rupees)

**SCHEDULE 3 : FIXED ASSETS**

Sr. No.	Assets	Rate of Depreciation	W.D.V. as at 1st April, 2019	Additions during the year		Sold during the year	Total	Depreciation for the year	W.D.V. as at 31st March, 2020
				More Than 180 Days	Less Than 180 Days				
			(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
1	Surgical Instruments	15%	4,28,440	2,18,466	-	-	6,46,906	97,036	5,49,870
2	Ambu Bag	15%	73,793	-	-	-	73,793	11,069	62,724
3	AN Box	15%	30,825	-	-	-	30,825	4,623.78	26,201
4	Anestheisa Machine	15%	23,38,209	-	-	-	23,38,209	3,50,731	19,87,477
5	Autoclave	15%	11,92,458	-	-	-	11,92,458	1,78,869	10,13,589
6	Bed Side Monitors Mindray	15%	5,88,357	-	-	-	5,88,357	88,253	5,00,103
7	Blood Pressure Kit	15%	37,474	-	-	-	37,474	5,621	31,853
8	Cautery Machine	15%	26,71,844	-	-	-	26,71,844	4,00,777	22,71,067
9	Cleft Lip & Palate Set	15%	38,627	-	-	-	38,627	5,794	32,833
10	Curing Light Dental	15%	34,384	-	-	-	34,384	5,158	29,227
11	Dental Instrument	15%	12,226	-	-	-	12,226	1,834	10,392
12	Electrocautery Machine	15%	19,48,454	-	-	-	19,48,454	2,92,268	16,56,186
13	Flexi Blade Adult	15%	3,793	-	-	-	3,793	569	3,224
14	Laryngoscope Adult	15%	34,078	-	-	-	34,078	5,112	28,966
15	Laryngoscope Pedi	15%	33,708	-	-	-	33,708	5,056	28,652
16	Motor Dental	15%	11,461	-	-	-	11,461	1,719	9,742
17	Nebulizer	15%	5,349	-	-	-	5,349	802	4,546
18	Oxygen Monitor	15%	26,743	-	-	-	26,743	4,012	22,732
18	Oxygen Regulators	15%	29,989	-	-	-	29,989	4,498	25,491
19	PACU Box	15%	13,875	-	-	-	13,875	2,081	11,794
20	Patient Monitor	15%	33,68,142	-	-	-	33,68,142	5,05,221	28,62,921
21	Pediatric Ventilator	15%	6,30,382	-	-	-	6,30,382	94,557	5,35,825

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Sr. No.	Assets	Rate of Depreciation	W.D.V. as at 1st April, 2019	Additions during the year		Sold during the year	Total	Depreciation for the year	W.D.V. as at 31st March, 2020
				More Than 180 Days	Less Than 180 Days				
			(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
22	Piano Box Crash Box	15%	2,01,360	-	-	-	2,01,360	30,204	1,71,156
23	Suction Machine	15%	19,17,080	-	-	-	19,17,080	2,87,562	16,29,518
24	Vaporizer	15%	13,23,324	-	-	-	13,23,324	1,98,499	11,24,826
25	Video Laryngoscope	15%	6,12,276	-	-	-	6,12,276	91,841	5,20,435
26	ZOLL Defibrillator	15%	10,31,534	-	-	-	10,31,534	1,54,730	8,76,804
27	Neuro Drill & Saw System	15%	13,51,075	-	-	-	13,51,075	2,02,661	11,48,414
28	Defibrillator	15%	11,70,964	-	-	-	11,70,964	1,75,645	9,95,319
29	Headlight	15%	1,98,875	-	-	-	1,98,875	29,831	1,69,044
30	Transport Ventilator	15%	8,27,258	-	-	-	8,27,258	1,24,089	7,03,169
31	Air Conditioner	15%	26,743	-	-	-	26,743	4,012	22,732
32	Ultrasonic Machine	15%	-	-	39,884	-	39,884	2,991	36,893
33	Hard Disk Drive	40%	981	-	-	-	981	393	589
34	Printer	40%	-	15,694	-	-	15,694	6,278	9,416
35	Computer	40%	-	1,23,428	-	-	1,23,428	49,371	74,057
36	Furniture	10%	1,82,729	1,46,158	28,910	-	3,57,797	34,334	3,23,463
	<b>TOTAL</b>		<b>2,23,96,810</b>	<b>5,03,746</b>	<b>68,794</b>	<b>-</b>	<b>2,29,69,350</b>	<b>34,58,102</b>	<b>1,95,11,248</b>



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# INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA -  
560 102

FCRA NO. 094421609 DATED 08/10/2015

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2020

## FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

### SCHEDULE 4 : FOREIGN CONTRIBUTION

Sr. No.	Particulars	For the Year Ended	
		31st March 2020	31st March 2019
		(₹)	(₹)
1	Operation Smile Inc.	8,96,74,838	5,42,74,540
2	Charities Aid Foundation India	19,23,648	19,23,648
3	Shah Family Foundation	6,91,580	-
4	Stiefel India Private Limited	-	1,17,706
5	Biddle Sawyer Ltd	-	5,54,000
	<b>TOTAL</b>	<b>9,22,90,066</b>	<b>5,68,69,894</b>

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## INGA HEALTH FOUNDATION

VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2020

FOREIGN CONTRIBUTION ACCOUNT

### **A SIGNIFICANT ACCOUNTING POLICIES**

a. Basis of Preparation:

The Financial statements have been prepared and presented under the historical cost convention on accrual basis of accounting and in accordance with Generally Accepted Accounting Principles in India (GAAP) and comply with the accounting standards prescribed by the Institute of Chartered Accountants of India (ICAI)

b. Revenue Recognition:

Receipts by way of grants/contributions, having terms and conditions attached thereto, are considered in the financial statements with respect to such terms and conditions. Thus, grants relating to future periods are recognised in the period for which such grants are made and accounted for accordingly with the balance of such grants attributable to future periods are considered as advance under the head either non-current or current liabilities depending upon the period to be covered. All donations, voluntary and towards corpus are accounted for on receipt basis. All expenses are accounted for on accrual basis.

c. Fixed Assets:

Fixed assets are stated at written down value of assets.

d. Depreciation:

Depreciation on fixed assets is provided at the rate prescribed in Income Tax Act, 1961 on written down value method. Assets costing less than Rs. 5,000 are depreciated in full in the year of purchase.

e. Foreign Currency Translation:

Except for receipts of donation/grants in foreign currency, the trust has no other receipts/income in foreign currency. Donations in foreign currency are accounted for at the rates prevailing on the date of credit in the bank account.

### **B OTHER INFORMATION**

a. Previous year's figures have been re-grouped and re-arranged wherever necessary.

b. During the year under consideration trust received foreign contribution equivalent to INR 9,42,51,210.48. There are no outgo in foreign currency.

c. The trust is registered under section 12AA of the Income Tax Act, 1961, hence no provision for Income tax has been made.



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