

**INGA HEALTH FOUNDATION**

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

FCRA REGISTRATION NO. 094421609  
BALANCE SHEET AS AT 31ST MARCH, 2022  
FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

Particulars		Note No.	As at 31st March, 2022	As at 31st March, 2021
A	<b><u>SOURCES OF FUNDS</u></b>			
	1 Surplus Funds	1	1,70,99,094	1,78,57,703
	2 Unutilised Grants / Donations	2	1,31,53,418	1,87,96,618
	<b>TOTAL</b>		<b>3,02,52,512</b>	<b>3,66,54,321</b>
B	<b><u>APPLICATION OF FUNDS</u></b>			
	1 Fixed Assets	3	1,57,20,380	1,67,06,519
	2 Investments		-	-
	3 Current Assets, Loans and Advances			
	(a) Current Assets			
	Cash and Bank Balances	4	2,00,42,378	2,45,34,309
	(b) Loans and advances	5	11,43,847	20,477
	Total Current Assets		2,11,86,225	2,45,54,786
	4 Less: Current Liabilities and Provisions	6	66,54,093	46,06,983
	Net Current Assets		<b>1,45,32,132</b>	<b>1,99,47,802</b>
	<b>TOTAL</b>		<b>3,02,52,512</b>	<b>3,66,54,321</b>
	Summary of Significant Accounting Policies	11		
	The accompanying notes form as integral part of the financial statements			

As per our report of even date  
For Maheshwari & Co.  
Chartered Accountant  
Firm Registration No. 105834W



*K. K. Maloo*  
K. K. Maloo (Partner)  
Membership No. 075872  
Place : Mumbai  
Date : November 23, 2022

For and on behalf of the Trustees of  
Inga Health Foundation

*Dr. Krishna Rao*  
Dr. Krishna Rao  
Trustee

*Dr. Chethana K*  
Dr. Chethana K  
Trustee

**INGA HEALTH FOUNDATION**

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

FCRA REGISTRATION NO. 094421609

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

**FOREIGN CONTRIBUTION ACCOUNT**

(Amount in Indian Rupees)

Particulars		Note No.	Year ended 31st March, 2022	Year ended 31st March, 2021
I.	<b>INCOME</b>			
	Grants & Donations	7	8,54,13,093	5,13,86,302
	Other Income	8	5,88,322	6,88,694
	<b>Total Income</b>		<b>8,60,01,415</b>	<b>5,20,74,995</b>
II.	<b>EXPENDITURE</b>			
	Towards Administration	9	31,25,290	37,90,952
	Towards Project	10	8,08,49,117	4,36,38,454
	Depreciation	3	27,85,618	29,60,730
<b>Total expenses</b>		<b>8,67,60,024</b>	<b>5,03,90,135</b>	
III.	<b>Surplus/ (Deficit) for the Year</b>		<b>(7,58,609)</b>	<b>16,84,860</b>
	Summary of Significant Accounting Policies	11		
	The accompanying notes form as integral part of the financial statements			

As per our report of even date  
For Maheshwari & Co.  
Chartered Accountant  
Firm Registration No. 105834W


For and on behalf of the Trustees of  
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Dr. Krishna Rao  
Trustee



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**INGA HEALTH FOUNDATION**

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

FCRA REGISTRATION NO. 094421609

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

For the year ended 31st March, 2021	Receipts	For the year ended 31st March, 2022		For the year ended 31st March, 2021	Payments	For the year ended 31st March, 2022	
	<b>To Opening Balances:</b>				<b>By Administrative Expenses:</b>		
	Cash in Hand:			29,439	Courier Charges		60,270
2,064	Cash FCRA	-		7,113	Bank Charges		22,361
				3,300	Conveyance Expenses		31,207
	Cash at Banks:			6,018	Office Expenses		7,165
-	State Bank of India (FCRA) - XXXXXX6628	2,03,58,386		23,852	Printing & Stationary		1,24,880
64,71,120	HDFC Bank (FCRA) - XXXXXXXXXX9330	41,75,565		7,080	Repairs & Maintenance - Computer		34,126
12,640	HDFC Bank - XXXXXXXXXX3327	358	2,45,34,309	10,672	Repairs & Maintenance - Office		18,289
				4,859	Telephone & Mobile Charges		8,782
				41,873	Software License Fee		42,224
				650	Refreshment Expenses		3,693
				-	Stamp Paper & Franking Charges		106
	<b>To Receipts:</b>			27,625	Audit Fees & GST		27,625
	<u>By Grants &amp; Donations</u>			82,951	Travelling & Accommodation Expenses		32,578
6,81,46,461	Foreign Contributions	7,97,69,893		31,56,524	Professional Charges/Fees - Administrative		25,24,882
6,88,693	Interest received from Bank A/c	5,88,322	8,03,58,215	2,06,328	<u>Duties &amp; Taxes:</u>		
				206	TDS on Professional Charges		3,11,682
				27	TDS on Contracts		2,532
					Interest on TDS		-
					<b>By Project Expenses:</b>		
				-	Food Expenses		8,06,556
				4,80,710	Travelling Expenses - Patient		11,85,469
				72,817	Surgical Instruments-Maintenance & Service Charges		15,024
				12,51,909	Covid-19 Support Expenses		70,71,200
				2,25,682	Patient Recruitment Expenses		4,52,860
				-	Patient Bedding & Others - Rent Charges		68,994
				57,028	Advertisement Exps. (Medical missions)		-
				-	Repairs & Maintenance - Project		1,31,072
							32,52,403



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(Amount in Indian Rupees)

For the year ended 31st March, 2021	Receipts	For the year ended 31st March, 2022	For the year ended 31st March, 2021	Payments	For the year ended 31st March, 2022
			32,305	Other Project Expenses	85,899
			27,604	Printing & Stationery (Missions)	-
			70,886	Printing & Stationery (Medical/ Surgical Charts)	5,61,850
			61,804	Transportation Charges	1,75,611
			19,57,780	Travelling & Accomodation Expenses	15,91,347
				<u>Treatment Charges</u>	
			1,59,13,227	Hospital Charges/ Fees	1,72,65,036
			46,33,321	Cleft & Maxillofacial Treatment Charges	1,55,38,644
			13,32,920	Craniofacial Treatment Charges	14,87,136
			69,58,985	Surgical Expenses	89,05,052
				<u>Professional Charges/Fees</u>	
			-	Professional Charges/Fees (BLS/ PALS Program)	5,05,633
			41,680	Professional Charges/Fees (Medical Diagnosis)	2,45,253
			12,67,540	Professional Charges/Fees (Patient Recruitment)	34,11,792
			88,58,975	Professional Charges/Fees (Surgeons)	81,07,574
			5,99,500	Professional Charges/Fees (Anaesthesiologist)	14,73,496
			99,525	Professional Charges/Fees (Dentist)	3,33,000
			3,95,275	Professional Charges/Fees (Nurse)	6,48,000
			2,01,650	Professional Charges/Fees (Orthodontist)	4,10,400
			23,125	Professional Charges/Fees (Nutritionist)	2,70,000
			1,25,800	Professional Charges/Fees (Paediatrician)	2,59,200
			-	Professional Charges/Fees (Speech Therapist)	1,47,981
				<u>Bangalore Mission</u>	
			-	Professional Charges/Fees (Patient Recruitment)	81,045
			-	Travelling and Accomodation Expenses	5,83,935
				<u>Bangalore - Smiles Project</u>	
			-	Patient Traveling Expenses	1,19,751
			-	Professional Charges/Fees	1,53,539
				<u>Vijayawada Mission</u>	
			-	Patient Traveling Expenses	1,78,984
			-	Printing & Stationery	9,019
			-	Professional Charges/Fees (Patient Recruitment)	6,17,375
			-	Surgical Expenses	8,08,498
			-	Transportation Charges	1,12,700
			-	Travelling and Accomodation Expenses	2,48,993
				<u>Duties &amp; Taxes:</u>	
			21,47,376	TDS on Professional Charges	55,76,958
			37,724	TDS on Contracts	47,135

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(Amount in Indian Rupees)

For the year ended 31st March, 2021	Receipts	For the year ended 31st March, 2022		For the year ended 31st March, 2021	Payments	For the year ended 31st March, 2022	
				1,47,007	TDS on Rent	94,423	7,97,98,264
				-	TDS on Goods	11,831	
					<b>By Purchase of Fixed Assets</b>		
				1,56,000	As per Schedule - 3	17,99,007	17,99,479
				-	TDS on Goods	472	
					<b>By Closing Balances:</b>		
					Cash in Hand:		
					Cash FCRA	-	
					Cash at Banks:		
				2,03,58,386	State Bank of India (FCRA) - XXXXXXXX6628	1,11,65,603	
				358	HDFC Bank - XXXXXXXXXX3327	324	
				41,75,565	HDFC Bank (FCRA) - XXXXXXXXXX9330	88,76,450	2,00,42,378
7,53,20,978	TOTAL		10,48,92,524	7,53,20,978	TOTAL		10,48,92,524

As per our report of even date  
For Maheshwari & Co.  
Chartered Accountant  
Firm Registration No. 105834W

K. K. Maloo (Partner)  
Membership No. 075872  
Place : Mumbai  
Date : November 23, 2022



For and on behalf of the Trustees of  
Inga Health Foundation

Dr. Krishna Rao  
Trustee

Dr. Chethana K  
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## INGA HEALTH FOUNDATION

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

FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

### NOTE 1 : SURPLUS FUND

	Particulars	As at 31st March 2022	As at 31st March 2021
	Opening Balance	1,78,57,703	1,61,72,843
Add:	Excess of Income over Expenditure for the year		16,84,860
Less:	Excess of Expenditure over Income for the year	(7,58,609)	-
	<b>Closing Balance</b>	<b>1,70,99,094</b>	<b>1,78,57,703</b>



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FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

### NOTE 2 : UNUTILISED GRANTS / DONATIONS

Sr. No.	Particulars	Opening Balance as on 1st April, 2021	Received during the year	Applied during the year	Closing Balance as on 31st March, 2022
	<b>Foreign Contributions:</b>				
1	Operation Smile Inc.	1,87,96,618	7,97,69,893	8,54,13,093	1,31,53,418
	<b>Total</b>	<b>1,87,96,618</b>	<b>7,97,69,893</b>	<b>8,54,13,093</b>	<b>1,31,53,418</b>



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**INGA HEALTH FOUNDATION**

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

FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

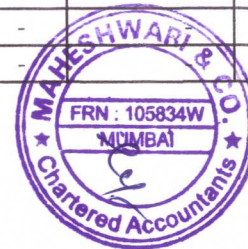
**FOREIGN CONTRIBUTION ACCOUNT**

(Amount in Indian Rupees)

**NOTE 3 : FIXED ASSETS**

Sr. No.	Assets	Rate of Depreciation	Opening W.D.V. as at 1st April 2021	Additions during the year		Sold during the year	Total	Depreciation for the year	Closing W.D.V. as at 31st March 2022
				More Than 180 Days	Less Than 180 Days				
1	Surgical Instruments	15%	4,67,389	-	-	-	4,67,389	70,108	3,97,281
2	Ambu Bag	15%	53,315	-	-	-	53,315	7,997	45,318
3	AN Box	15%	22,271	-	-	-	22,271	3,341	18,931
4	Anestheisa Machine	15%	16,89,356	-	-	-	16,89,356	2,53,403	14,35,952
5	Autoclave	15%	8,61,551	-	-	-	8,61,551	1,29,233	7,32,318
6	Bed Side Monitors Mindray	15%	4,25,088	-	-	-	4,25,088	63,763	3,61,325
7	Blood Pressure Kit	15%	27,075	-	-	-	27,075	4,061.27	23,014
8	Cautery Machine	15%	19,30,407	-	-	-	19,30,407	2,89,561	16,40,846
9	Cleft Lip & Palate Set	15%	27,908	-	-	-	27,908	4,186	23,722
10	Curing Light Dental	15%	24,843	-	-	-	24,843	3,726	21,116
11	Dental Chair & Instruments	15%	8,833	2,44,963	3,00,000	-	5,53,796	60,569	4,93,227
12	Electrocautery Machine	15%	14,07,758	-	-	-	14,07,758	2,11,164	11,96,594
13	Flexi Blade Adult	15%	2,740	-	-	-	2,740	411	2,329
14	Laryngoscope Adult	15%	24,621	-	-	-	24,621	3,693	20,928
15	Laryngoscope Pedi	15%	24,354	-	-	-	24,354	3,653	20,701
16	Motor Dental	15%	8,281	-	-	-	8,281	1,242	7,039
17	Nebulizer	15%	3,864	-	-	-	3,864	580	3,285
18	Oxygen Monitor	15%	19,322	-	-	-	19,322	2,898	16,424
19	Oxygen Regulators	15%	21,667	-	-	-	21,667	3,250	18,417
20	PACU Box	15%	10,025	-	-	-	10,025	1,504	8,521
21	Patient Monitor	15%	24,33,483	-	-	-	24,33,483	3,65,022	20,68,460
22	Pedriatic Ventilator	15%	4,55,451	-	-	-	4,55,451	68,318	3,87,133

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Sr. No.	Assets	Rate of Depreciation	Opening W.D.V. as at 1st April 2021	Additions during the year		Sold during the year	Total	Depreciation for the year	Closing W.D.V. as at 31st March 2022
				More Than 180 Days	Less Than 180 Days				
23	Piano Box Crash Box	15%	1,45,482	-	-	-	1,45,482	50,332	95,151
24	Suction Machine	15%	13,85,090	-	-	-	13,85,090	2,07,764	11,77,327
25	Vaporizer	15%	9,56,102	-	-	-	9,56,102	1,43,415	8,12,687
26	Video Laryngoscope	15%	4,42,369	-	-	-	4,42,369	66,355	3,76,014
27	ZOLL Defibrillator	15%	7,45,284	-	-	-	7,45,284	1,11,793	6,33,491
28	Neuro Drill & Saw System	15%	9,76,152	-	-	-	9,76,152	1,46,422.75	8,29,729
29	Defibrillator	15%	8,46,021	-	4,71,117	-	13,17,138	1,62,237	11,54,901
30	Headlight	15%	1,43,687	-	-	-	1,43,687	21,553	1,22,134
31	Transport Ventilator	15%	5,97,694	-	-	-	5,97,694	89,654	5,08,040
32	Air Conditioner	15%	19,322	-	-	-	19,322	2,898	16,424
33	Ultrasonic Machine	15%	31,359	-	-	-	31,359	4,704	26,655
34	Fogger Machine	15%	14,800	-	-	-	14,800	2,220	12,580
35	Hard Disk Drive	40%	353	4,500	-	-	4,853	4,641	212
36	Printer	40%	5,650	42,180	-	-	47,830	19,132	28,698
37	Computer	40%	1,56,434	1,56,500	-	-	3,12,934	1,25,174	1,87,760
38	Furniture	10%	2,91,116	10,620	-	-	3,01,736	30,174	2,71,563
39	Endoscopy Machine	15%	-	-	5,50,000	-	5,50,000	41,250	5,08,750
40	Mobile	15%	-	14,499	-	-	14,499	2,175	12,324
41	Scanner	40%	-	5,100	-	-	5,100	2,040	3,060
	<b>Total</b>		<b>1,67,06,519</b>	<b>4,78,362</b>	<b>13,21,117</b>	<b>-</b>	<b>1,85,05,998</b>	<b>27,85,618</b>	<b>1,57,20,380</b>

<b>Previous Year 2020-21</b>		<b>1,95,11,248</b>	<b>-</b>	<b>1,56,000</b>	<b>-</b>	<b>1,96,67,248</b>	<b>29,60,730</b>	<b>1,67,06,519</b>
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**INGA HEALTH FOUNDATION**

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

FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

**FOREIGN CONTRIBUTION ACCOUNT**

(Amount in Indian Rupees)

**NOTE 4 : CASH & BANK BALANCES**

Sr. No.	Particulars	As at 31st March 2022	As at 31st March 2021
<b>A</b>	<b>Cash in Hand</b>	-	-
<b>B</b>	<b>Balances with Scheduled Banks</b>		
1	HDFC Bank (FCRA) - XXXXXXXXXXX9330	88,76,450	41,75,565
2	State Bank of India (FCRA) - XXXXXXX6628	1,11,65,603	2,03,58,386
3	HDFC Bank - XXXXXXXXXXX3327	324	358
	<b>Total</b>	<b>2,00,42,378</b>	<b>2,45,34,309</b>

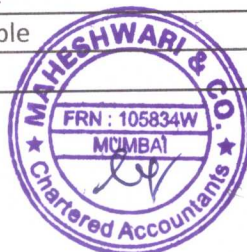
**NOTE 5 : LOANS & ADVANCES**

Sr. No.	Particulars	As at 31st March 2022	As at 31st March 2021
1	Other Expenses (Advance)	1,71,278	-
2	Professional Fees/ Charges (Advance)	3,17,252	20,477
3	Food Expenses (Advance)	19,552	
4	Travel Advance	6,35,765	-
	<b>Total</b>	<b>11,43,847</b>	<b>20,477</b>

**NOTE 6 : CURRENT LIABILITIES & PROVISIONS**

Sr. No.	Particulars	As at 31st March 2022	As at 31st March 2021
<b>A</b>	<b>Sundry Creditors &amp; Payables</b>		
1	Cleft & Maxillofacial Treatment Charges Payable	21,30,095	11,59,621
2	Craniofacial Treatment Charges Payable	-	7,98,267
3	Professional Charges Payable	9,52,186	11,95,455
4	Surgical Expenses Payable	11,46,597	65,682
5	Travelling Expenses Payable	6,96,338	1,45,506
6	Travelling Expenses Payable (Patient)	56,654	1,49,515
7	Patient Recruitment Expenses Payable	50,499	60,968
8	Audit Fees Payable	27,000	27,625
9	Printing & Stationery Exps. Payable	69,865	44,563
10	Telephone & Mobile Charges Payable	732	732
11	Repairs & Maintenance Payable	1,700	30,626

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

### FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

Sr. No.	Particulars	As at 31st March 2022	As at 31st March 2021
12	Food Expenses Payable	1,82,992	17,686
13	Courier Charges Payable	520	9,758
14	Conveyance Expenses Payable	492	-
15	Other Expenses Payable	-	1,000
16	Refreshment Expenses Payable	-	1,068
17	Rent Payable	75,604	-
18	Transportation Charges Payable	22,050	-
<b>B</b>	<b>Statutory Liabilities Payable</b>		
1	TDS on Professional Charges	10,85,762	8,27,739
2	TDS on Contracts	14,487	5,933
3	TDS on Rent	1,07,937	5,702
4	TDS on Professional Charges (Administrative Expenses)	27,871	58,817
5	TDS on Contracts (Administrative Expenses)	1,636	721
6	TDS on Goods	3,076	-
	<b>Total</b>	<b>66,54,093</b>	<b>46,06,983</b>



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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

**NOTE 7 : GRANTS & DONATIONS**

Sr. No.	Particulars	For the Year Ended	
		31st March 2022	31st March 2021
<b>A</b>	<b>Foreign Contributions</b>		
1	Operation Smile Inc.	8,54,13,093	4,72,27,687
2	Charities Aid Foundation India	-	40,50,000
3	TIH Investment Management Pte. Ltd.	-	1,08,615
	<b>Total</b>	<b>8,54,13,093</b>	<b>5,13,86,302</b>

**NOTE 8 : OTHER INCOME**

Sr. No.	Particulars	For the Year Ended	
		31st March 2022	31st March 2021
1	Interest Received from Bank	5,88,322	6,88,693
2	Round Off	-	1
	<b>Total</b>	<b>5,88,322</b>	<b>6,88,694</b>

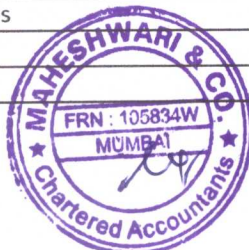
**NOTE 9 : ADMINISTRATION EXPENDITURE**

Sr. No.	Particulars	For the Year Ended	
		31st March 2022	31st March 2021
1	Audit Fees	29,500	34,220
2	Courier Charges	51,488	39,477
3	Stamp Paper & Franking Charges	106	-
4	Office Expenses	6,165	7,018
5	Printing & Stationery	1,59,428	30,728
6	Software License Fee	7,155	44,427
7	Refreshment Expenses	2,625	1,735
8	Repairs & Maintenance - Office	20,175	10,835
9	Repairs & Maintenance - Computer	3,500	38,173
10	Bank Charges	22,361	7,113
11	Conveyance Expenses	31,699	3,300
12	Telephone & Mobile Charges	8,782	5,120
13	Travelling & Accommodation Expenses	-	1,20,226
14	Professional Charges/Fees - Administrative	27,82,305	34,48,580
	<b>Total</b>	<b>31,25,290</b>	<b>37,90,952</b>

**NOTE 10 : PROJECT EXPENDITURE**

Sr. No.	Particulars	For the Year Ended	
		31st March 2022	31st March 2021
<b>A</b>	<b>Treatment Charges</b>		
1	Cleft & Maxillofacial Treatment Charges	1,87,65,805	62,62,655
2	Craniofacial Treatment Charges	8,25,410	23,01,813
3	Hospital Charges/ Fees	1,88,63,652	1,34,38,651
4	Surgical Expenses	98,57,967	67,08,014

(Continued)



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## INGA HEALTH FOUNDATION

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

FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

Sr. No.	Particulars	For the Year Ended	
		31st March 2022	31st March 2021
<b>B</b>	<b>Professional Charges/Fees</b>		
1	Professional Charges/Fees (Medical Diagnosis)	2,96,590	88,813
2	Professional Charges/Fees (Patient Recruitment)	35,39,805	13,06,417
3	Professional Charges/Fees (Surgeons)	88,44,110	91,77,000
4	Professional Charges/Fees (Anaesthesiologist)	15,34,440	5,00,000
5	Professional Charges/Fees (Dentist)	4,14,000	93,000
6	Professional Charges/Fees (Nurse)	7,36,500	3,91,925
7	Professional Charges/Fees (Nutritionist)	3,00,000	25,000
8	Professional Charges/Fees (Orthodontist)	4,96,000	2,18,000
9	Professional Charges/Fees (Paediatrician)	2,88,000	1,36,000
10	Professional Charges/Fees (Speech Therapist)	1,90,424	-
11	Professional Charges/Fees (BLS/ PALS Program)	4,80,200	-
<b>C</b>	<b>Project Expenses</b>		
1	Food Expenses	9,66,611	17,820
2	Patient Recruitment Expenses	4,42,391	1,84,833
3	Transportation Charges	2,01,530	62,139
4	Travelling and Accomodation Expenses	22,10,294	7,35,733
5	Covid-19 Support Expenses	70,71,200	12,51,909
6	Other Project Expenses	86,767	32,550
7	Printing & Stationery (Medical/ Surgical Charts)	5,60,417	1,09,393
8	Patient Accommodation - Rent Charges	82,605	-
9	Surgical Instruments-Maintenance & Service Charges	15,331	73,927
10	Repairs & Maintenance - Project	1,32,396	-
11	Travelling Expenses - Patient	10,64,188	5,22,863
12	Patient Bedding & Others - Rent Charges	76,660	-
13	<u>Bangalore Mission</u>		
	Travelling and Accomodation Expenses	85,136	-
14	<u>Bangalore - Smiles Project</u>		
	Patient Traveling Expenses	1,59,005	-
	Professional Charges/Fees	1,82,150	-
	Surgical Expenses	6,720	-
15	<u>Vijayawada Mission</u>		
	Patient Traveling Expenses	1,81,300	-
	Printing & Stationery	9,204	-
	Professional Charges/Fees (Patient Recruitment)	6,85,975	-
	Surgical Expenses	8,09,182	-
	Transportation Charges	1,15,000	-
	Travelling and Accomodation Expenses	2,72,152	-
	<b>Total</b>	<b>8,08,49,117</b>	<b>4,36,38,454</b>



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## INGA HEALTH FOUNDATION

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

FCRA REGISTRATION NO. 094421609

### NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022 FOREIGN CONTRIBUTION ACCOUNT

#### NOTE 11 : SUMMARY OF ACCOUNTING POLICIES & OTHER INFORMATION

##### I. 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) to the extent applicable.

b. Revenue Recognition:

Grants / Donations received for specific purposes pursuant to agreements entered into with donors are considered as liability (Unutilised grants) in the financial statements until these funds have been utilised. Funds are treated as utilised on the disbursement of funds as per agreed terms. Income in respect of the grants is recognised to the extent the amount has been utilised. The unspent balance of the grant is carried forward as unutilised grants / donations in the balance sheet under sources of fund. 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 on Fixed Assets:

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.

##### II. 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 7,97,69,893. 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.

