

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, 2023
FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

Particulars		Note No.	As at 31st March, 2023	As at 31st March, 2022
A	<u>SOURCES OF FUNDS</u>			
1	Surplus Funds	1	1,66,30,769	1,70,99,094
2	Unutilised Grants / Donations	2	36,84,258	1,31,53,418
	TOTAL		2,03,15,027	3,02,52,512
B	<u>APPLICATION OF FUNDS</u>			
1	Fixed Assets	3	1,56,18,397	1,57,20,380
2	Investments		-	-
3	Current Assets, Loans and Advances			
	(a) Current Assets			
	Cash and Bank Balances	4	45,84,833	2,00,42,378
	(b) Loans and advances	5	1,38,797	11,43,847
	Total Current Assets		47,23,630	2,11,86,225
4	Less: Current Liabilities and Provisions	6	27,000	66,54,093
	Net Current Assets		46,96,630	1,45,32,132
	TOTAL		2,03,15,027	3,02,52,512
	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 (Partner)
Membership No. 075872
Place : Mumbai
Date : December 11, 2023



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 REGISTRATION NO. 094421609

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

Particulars		Note No.	Year ended 31st March, 2023	Year ended 31st March, 2022
I.	INCOME			
	Grants & Donations	7	11,82,50,184	8,54,13,093
	Other Income	8	6,62,588	5,88,322
	Total Income		11,89,12,772	8,60,01,415
II.	EXPENDITURE			
	Towards Administration	9	47,41,351	31,25,290
	Towards Project	10	11,18,24,730	8,08,49,117
	Depreciation	3	28,15,017	27,85,618
	Total expenses		11,93,81,097	8,67,60,024
III.	Surplus/ (Deficit) for the Year		(4,68,325)	(7,58,609)
	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
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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, 2023

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

For the year ended 31st March, 2022	Receipts	For the year ended 31st March, 2023		For the year ended 31st March, 2022	Payments	For the year ended 31st March, 2023	
	<u>To Opening Balances:</u>				<u>By Administrative Expenses:</u>		
	<u>Cash in Hand:</u>			60,270	Courier Charges	1,01,172	
-	Cash FCRA			22,361	Bank Charges	27,308	
	<u>Cash at Banks:</u>			31,207	Conveyance Expenses	61,358	
2,03,58,386	State Bank of India (FCRA) - XXXXXXX6628	1,11,65,603		7,165	Office Expenses	51,437	
41,75,565	HDFC Bank (FCRA) - XXXXXXXX9330	88,76,450		1,24,880	Printing & Stationary	2,04,340	
358	HDFC Bank - XXXXXXXX3327	324	2,00,42,378	34,126	Repairs & Maintenance - Computer	20,648	
				18,289	Repairs & Maintenance - Office	59,422	
				8,782	Telephone & Mobile Charges	7,254	
				42,224	Software License Fee	1,67,638	
				3,693	Refreshment Expenses	1,390	
				-	Internet charges	90,450	
				-	Rent	1,98,000	
	<u>To Receipts:</u>			-	Rent on Printer/ Scanner	17,400	
	<u>Grants & Donations:</u>			-	Misc. Expenses	2,146	
7,97,69,893	Operation Smile Inc.	10,80,34,310		-	Domain & Website Charges	35,100	
-	Love Without Boundaries Foundation	6,91,317		106	Stamp Paper & Franking Charges	-	
-	Karthik Gurushankar Ganesh	55,397	10,87,81,024	27,625	Audit Fees & GST	27,000	
				32,578	Travelling & Accommodation Expenses	1,91,204	
5,88,322	Interest received from Bank A/c		6,62,588	25,24,882	Professional Charges/Fees - Administrative	33,80,156	
					<u>Duties & Taxes:</u>		
				3,11,682	TDS on Professional Charges	4,01,030	
				2,532	TDS on Contracts	7,003	
				-	TDS on Rent	22,000	
				-	TDS on Benefits/Perquisites	23,412	50,96,867
					<u>By Project Expenses:</u>		
				8,06,556	Food Expenses	23,18,008	
				11,85,469	Travelling Expenses - Patient	11,41,397	



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(Amount in Indian Rupees)

For the year ended 31st March, 2022	Receipts	For the year ended 31st March, 2023	For the year ended 31st March, 2022	Payments	For the year ended 31st March, 2023
			15,024	Surgical Instruments-Maintenance & Service Charges	3,85,704
			70,71,200	Covid-19 Support Expenses	-
			4,52,860	Patient Recruitment Expenses	13,84,118
			68,994	Patient Bedding & Others - Rent Charges	2,61,730
			-	Patient Accommodation - Rent	8,14,760
			1,31,072	Repairs & Maintenance - Project	6,238
			85,899	Other Project Expenses	-
			5,61,850	Printing & Stationery (Medical/ Surgical Charts)	7,58,326
			1,75,611	Transportation Charges	1,29,637
			15,91,347	Travelling & Accommodation Expenses	57,72,775
				<u>Bangalore - Smiles Project</u>	
			1,19,751	Patient Traveling Expenses	2,91,391
			1,53,539	Professional Charges/Fees	2,20,414
			-	Surgical Expenses	6,720
				<u>Bangalore Mission</u>	
			81,045	Professional Charges/Fees (Patient Recruitment)	2,14,713
			5,83,935	Food Expenses	7,44,006
			-	Hospital Charges	8,29,463
			-	Other Expenses	59,875
			-	Patient Recruitment Expenses	5,50,787
			-	Patient Traveling Expenses	55,797
			-	Printing & Stationery	64,212
			-	Patient Bedding & Others - Rent Charges	2,57,715
			-	Surgical Expenses	11,04,448
			-	Transportation Charges	2,21,421
			-	Travelling and Accommodation Expenses	33,93,433
				<u>Vijayawada Mission</u>	
			1,78,984	Patient Traveling Expenses	1,25,609
			9,019	Printing & Stationery	-
			6,17,375	Professional Charges/Fees (Patient Recruitment)	5,27,128
			8,08,498	Surgical Expenses	-
			1,12,700	Transportation Charges	1,31,646
			2,48,993	Travelling and Accommodation Expenses	3,93,756
			-	Hospital Charges	88,200
			-	Other Expenses	54,499
			-	Rent	32,670



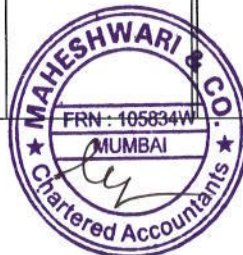
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(Amount in Indian Rupees)

For the year ended 31st March, 2022	Receipts	For the year ended 31st March, 2023	For the year ended 31st March, 2022	Payments	For the year ended 31st March, 2023
				<u>Raipur Mission</u>	
			-	Food Expenses	9,05,543
			-	Hospital Charges	4,24,134
			-	Other Expenses	66,428
			-	Patient Recruitment Expenses	18,604
			-	Patient Traveling Expenses	2,14,876
			-	Printing & Stationery	1,01,352
			-	Professional Charges/Fees (Patient Recruitment)	10,02,079
			-	Patient Bedding & Others - Rent Charges	3,29,130
			-	Surgical Expenses	12,93,638
			-	Transportation Charges	65,553
			-	Travelling and Accomodation Expenses	24,09,194
				<u>Treatment Charges</u>	
			1,72,65,036	Hospital Charges/ Fees	1,89,27,884
			1,55,38,644	Cleft & Maxillofacial Treatment Charges	2,04,85,841
			14,87,136	Craniofacial Treatment Charges	-
			89,05,052	Surgical Expenses	1,31,53,558
			-	Dental Materials Expenses	83,476
			-	Nutrition Program Expenses	40,56,557
				<u>Professional Charges/Fees</u>	
			5,05,633	Professional Charges/Fees (BLS/ PALS Program)	6,26,805
			2,45,253	Professional Charges/Fees (Medical Diagnosis)	3,99,347
			34,11,792	Professional Charges/Fees (Patient Recruitment)	59,03,293
			81,07,574	Professional Charges/Fees (Surgeons)	93,93,200
			14,73,496	Professional Charges/Fees (Anaesthesiologist)	16,20,000
			3,33,000	Professional Charges/Fees (Dentist)	8,23,500
			6,48,000	Professional Charges/Fees (Nurse)	14,87,696
			4,10,400	Professional Charges/Fees (Orthodontist)	6,38,100
			2,70,000	Professional Charges/Fees (Nutritionist)	2,94,300
			2,59,200	Professional Charges/Fees (Paediatrician)	2,70,000
			1,47,981	Professional Charges/Fees (Speech Therapist)	4,28,571
			-	Professional Charges/Fees (Psychosocial Care)	3,16,800
				<u>Duties & Taxes:</u>	
			55,76,958	TDS on Professional Charges	79,02,119
			47,135	TDS on Contracts	2,16,854
			94,423	TDS on Rent	8,55,365
			11,831	TDS on Goods	25,789
				TDS on Benefits/Perquisites	11,074
					11,70,91,256



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(Amount in Indian Rupees)

For the year ended 31st March, 2022	Receipts	For the year ended 31st March, 2023		For the year ended 31st March, 2022	Payments	For the year ended 31st March, 2023	
				17,99,007	By Purchase of Fixed Assets		
				472	As per Schedule - 3	27,10,341	
					TDS on Goods	2,693	27,13,034
					By Closing Balances:		
					<u>Cash in Hand:</u>		
					Cash FCRA		
					<u>Cash at Banks:</u>		
				1,11,65,603	State Bank of India (FCRA) - XXXXXXX6628	11,25,507	
				324	HDFC Bank - XXXXXXXXXX3327	332	
				88,76,450	HDFC Bank (FCRA) - XXXXXXXXXX9330	34,58,994	45,84,833
10,48,92,524	TOTAL		12,94,85,990	10,48,92,524	TOTAL		12,94,85,990

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 : December 11, 2023



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 REGISTRATION NO. 094421609
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023
FOREIGN CONTRIBUTION ACCOUNT
(Amount in Indian Rupees)

NOTE 1 : SURPLUS FUND

	Particulars	As at 31st March 2023	As at 31st March 2022
	Opening Balance	1,70,99,094	1,78,57,703
Less:	Excess of Expenditure over Income for the year	(4,68,325)	(7,58,609)
	Closing Balance	1,66,30,769	1,70,99,094



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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 2023

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

NOTE 2 : UNUTILISED GRANTS / DONATIONS

Sr. No.	Particulars	Opening Balance as on 1st April, 2022	Received during the year	Applied during the year	Closing Balance as on 31st March, 2023
	Foreign Contributions:				
1	Operation Smile Inc.	1,31,53,418	10,80,34,310	11,75,03,470	36,84,258
	Total	1,31,53,418	10,80,34,310	11,75,03,470	36,84,258



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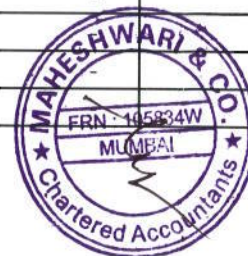
NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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 2022	Additions during the year		Sold during the year	Total	Depreciation for the year	Closing W.D.V. as at 31st March 2023
				More Than 180 Days	Less Than 180 Days				
1	Furniture	10%	2,71,563	1,38,296	-	-	4,09,859	40,986	3,68,873
2	Surgical Instruments	15%	3,97,281	-	-	-	3,97,281	59,592	3,37,689
3	Ambu Bag	15%	45,318	-	-	-	45,318	6,798	38,520
4	AN Box	15%	18,931	-	-	-	18,931	2,840	16,091
5	Anestheisa Machine	15%	14,35,952	7,84,000	-	-	22,19,952	3,32,993	18,86,959
6	Autoclave	15%	7,32,318	3,12,700	-	-	10,45,018	1,56,753	8,88,265
7	Bed Side Monitors Mindray	15%	3,61,325	-	-	-	3,61,325	54,199	3,07,126
8	Blood Pressure Kit	15%	23,014	-	-	-	23,014	3,452	19,562
9	Cautery Machine	15%	16,40,846	-	-	-	16,40,846	2,46,127	13,94,719
10	Cleft Lip & Palate Set	15%	23,722	-	-	-	23,722	3,558	20,163
11	Curing Light Dental	15%	21,116	-	-	-	21,116	3,167	17,949
12	Dental Chair & Instruments	15%	4,93,227	-	-	-	4,93,227	73,984	4,19,243
13	Electrocautery Machine	15%	11,96,594	-	-	-	11,96,594	1,79,489	10,17,105
14	Flexi Blade Adult	15%	2,329	-	-	-	2,329	349	1,980
15	Laryngoscope Adult	15%	20,928	-	-	-	20,928	3,139	17,789
16	Laryngoscope Pedi	15%	20,701	-	-	-	20,701	3,105	17,596
17	Motor Dental	15%	7,039	-	-	-	7,039	1,056	5,983
18	Nebulizer	15%	3,285	-	-	-	3,285	493	2,792
19	Oxygen Monitor	15%	16,424	-	-	-	16,424	2,464	13,960
20	Oxygen Regulators	15%	18,417	-	-	-	18,417	2,763	15,655
21	PACU Box	15%	8,521	-	-	-	8,521	1,278	7,243
22	Patient Monitor	15%	20,68,460	2,52,000	-	-	23,20,460	3,48,069	19,72,391

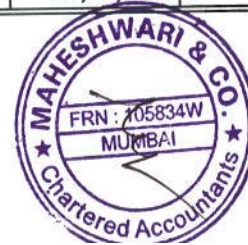





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Sr. No.	Assets	Rate of Depreciation	Opening W.D.V. as at 1st April 2022	Additions during the year		Sold during the year	Total	Depreciation for the year	Closing W.D.V. as at 31st March 2023
				More Than 180 Days	Less Than 180 Days				
23	Pedriatic Ventilator	15%	3,87,133	-	-	-	3,87,133	58,070	3,29,063
24	Piano Box Crash Box	15%	95,151	-	-	-	95,151	14,273	80,878
25	Suction Machine	15%	11,77,327	-	-	-	11,77,327	1,76,599	10,00,728
26	Vaporizer	15%	8,12,687	-	-	-	8,12,687	1,21,903	6,90,784
27	Video Laryngoscope	15%	3,76,014	-	-	-	3,76,014	56,402	3,19,612
28	ZOLL Defibrilator	15%	6,33,491	-	-	-	6,33,491	95,024	5,38,467
29	Neuro Drill & Saw System	15%	8,29,729	-	1,41,904	-	9,71,633	1,35,102	8,36,531
30	Defibrillator	15%	11,54,901	-	-	-	11,54,901	1,73,235	9,81,666
31	Headlight	15%	1,22,134	4,30,000	-	-	5,52,134	82,820	4,69,314
32	Transport Ventilator	15%	5,08,040	-	-	-	5,08,040	76,206	4,31,834
33	Air Conditioner	15%	16,424	91,000	-	-	1,07,424	16,114	91,310
34	Ultrasonic Machine	15%	26,655	-	-	-	26,655	3,998	22,657
35	Fogger Machine	15%	12,580	-	-	-	12,580	1,887	10,693
36	Endoscopy Machine	15%	5,08,750	-	-	-	5,08,750	76,313	4,32,438
37	Mobile	15%	12,324	-	-	-	12,324	1,849	10,476
38	Camera	15%	-	43,000	-	-	43,000	6,450	36,550
39	CCTV Camera & Biometric	15%	-	82,329	-	-	82,329	12,349	69,979
40	Office Equipments	15%	-	33,000	19,900	-	52,900	6,443	46,458
41	Inverter	15%	-	-	23,000	-	23,000	1,725	21,275
42	Water Purifier	15%	-	-	31,200	-	31,200	2,340	28,860
43	Battery	15%	-	-	12,366	-	12,366	927	11,439
44	Blood and Infusion Warmer	15%	-	-	28,672	-	28,672	2,150	26,522
45	BPL Pulse Oximeter	15%	-	-	43,120	-	43,120	3,234	39,886
46	Electric Suction	15%	-	-	25,200	-	25,200	1,890	23,310
47	Hard Disk Drive	40%	212	-	4,500	-	4,712	4,585	127
48	Printer	40%	28,698	15,900	20,447	-	65,045	21,929	43,116
49	Computer	40%	1,87,760	1,10,600	69,900	-	3,68,260	1,33,324	2,34,936
50	Scanner	40%	3,060	-	-	-	3,060	1,224	1,836
	Total		1,57,20,380	22,92,825	4,20,209	-	1,84,33,414	28,15,017	1,56,18,397

Previous Year 2021-22		1,67,06,519	4,78,362	13,21,117	-	1,85,05,998	27,85,618	1,57,20,380
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560 102

FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

NOTE 4 : CASH & BANK BALANCES

Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
A	Cash in Hand		-
B	Balances with Scheduled Banks		
1	HDFC Bank (FCRA) - XXXXXXXXXXX9330	34,58,994	88,76,450
2	State Bank of India (FCRA) - XXXXXXXX6628	11,25,507	1,11,65,603
3	HDFC Bank - XXXXXXXXXXX3327	332	324
	Total	45,84,833	2,00,42,378

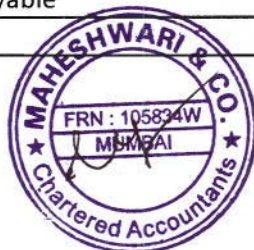
NOTE 5 : LOANS & ADVANCES

Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
1	Other Expenses (Advance)	1,38,797	1,71,278
2	Professional Fees/ Charges (Advance)	-	3,17,252
3	Food Expenses (Advance)	-	19,552
4	Travel Advance	-	6,35,765
	Total	1,38,797	11,43,847

NOTE 6 : CURRENT LIABILITIES & PROVISIONS

Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
A	Sundry Creditors & Payables		
1	Cleft & Maxillofacial Treatment Charges Payable	-	21,30,095
2	Craniofacial Treatment Charges Payable	-	-
3	Professional Charges Payable	-	9,52,186
4	Surgical Expenses Payable	-	11,46,597
5	Travelling Expenses Payable	-	6,96,338
6	Travelling Expenses Payable (Patient)	-	56,654
7	Patient Recruitment Expenses Payable	-	50,499
8	Audit Fees Payable	27,000	27,000
9	Printing & Stationery Exps. Payable	-	69,865
10	Telephone & Mobile Charges Payable	-	732
11	Repairs & Maintenance Payable	-	1,700

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

Sr. No.	Particulars	As at 31st March 2023	As at 31st March 2022
12	Food Expenses Payable	-	1,82,992
13	Courier Charges Payable	-	520
14	Conveyance Expenses Payable	-	492
15	Other Expenses Payable	-	-
16	Refreshment Expenses Payable	-	-
17	Rent Payable	-	75,604
18	Transportation Charges Payable	-	22,050
B	Statutory Liabilities Payable		
1	TDS on Professional Charges	-	10,85,762
2	TDS on Contracts	-	14,487
3	TDS on Rent	-	1,07,937
4	TDS on Professional Charges (Administrative Expenses)	-	27,871
5	TDS on Contracts (Administrative Expenses)	-	1,636
6	TDS on Goods	-	3,076
	Total	27,000	66,54,093



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 2023

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

NOTE 7 : GRANTS & DONATIONS

Sr. No.	Particulars	For the Year Ended	
		31st March 2023	31st March 2022
A	Foreign Contributions		
1	Operation Smile Inc.	11,75,03,470	8,54,13,093
2	Love Without Boundaries Foundation	6,91,317	-
3	Karthik Gurushankar Ganesh	55,397	-
	Total	11,82,50,184	8,54,13,093

NOTE 8 : OTHER INCOME

Sr. No.	Particulars	For the Year Ended	
		31st March 2023	31st March 2022
1	Interest Received from Bank	6,62,588	5,88,322
2	Round Off	-	-
	Total	6,62,588	5,88,322

NOTE 9 : ADMINISTRATION EXPENDITURE

Sr. No.	Particulars	For the Year Ended	
		31st March 2023	31st March 2022
1	Audit Fees	29,500	29,500
2	Courier Charges	1,01,905	51,488
3	Stamp Paper & Franking Charges	-	106
4	Office Expenses	52,182	6,165
5	Printing & Stationery	1,66,930	1,59,428
6	Software License Fee	1,82,655	7,155
7	Refreshment Expenses	1,390	2,625
8	Repairs & Maintenance - Office	58,308	20,175
9	Repairs & Maintenance - Computer	21,263	3,500
10	Bank Charges	27,308	22,361
11	Conveyance Expenses	66,401	31,699
12	Telephone & Mobile Charges	6,522	8,782
13	Travelling & Accommodation Expenses	2,08,740	-
14	Professional Charges/Fees - Administrative	35,46,038	27,82,305
15	Internet Charges	98,825	-
16	Rent on Printer & Scanner	17,700	-
17	Rent	1,20,000	-
18	Misc. Expenses	2,183	-
19	Domain & Website Charges	33,500	-
	Total	47,41,351	31,25,290



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FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

NOTE 10 : PROJECT EXPENDITURE

Sr. No.	Particulars	For the Year Ended	
		31st March 2023	31st March 2022
A	Treatment Charges		
1	Cleft & Maxillofacial Treatment Charges	2,04,77,815	1,87,65,805
2	Craniofacial Treatment Charges	-	8,25,410
3	Hospital Charges/ Fees	2,06,80,469	1,88,63,652
4	Surgical Expenses	1,21,61,522	98,57,967
5	Dental Materials Expenses	83,635	-
6	Nutrition Program Expenses	40,60,621	-
B	Professional Charges/Fees		
1	Professional Charges/Fees (Medical Diagnosis)	3,66,951	2,96,590
2	Professional Charges/Fees (Patient Recruitment)	67,40,440	35,39,805
3	Professional Charges/Fees (Surgeons)	99,58,000	88,44,110
4	Professional Charges/Fees (Anaesthesiologist)	18,00,000	15,34,440
5	Professional Charges/Fees (Dentist)	8,71,000	4,14,000
6	Professional Charges/Fees (Nurse)	16,36,496	7,36,500
7	Professional Charges/Fees (Nutritionist)	3,27,000	3,00,000
8	Professional Charges/Fees (Orthodontist)	6,69,000	4,96,000
9	Professional Charges/Fees (Paediatrician)	3,00,000	2,88,000
10	Professional Charges/Fees (Speech Therapist)	4,50,190	1,90,424
11	Professional Charges/Fees (BLS/ PALS Program)	6,56,605	4,80,200
12	Professional Charges/Fees (Psychosocial Care)	3,52,000	-
C	Project Expenses		
1	Food Expenses	21,82,489	9,66,611
2	Patient Recruitment Expenses	13,61,178	4,42,391
3	Transportation Charges	1,09,574	2,01,530
4	Travelling and Accomodation Expenses	54,88,941	22,10,294
5	Covid-19 Support Expenses	-	70,71,200
6	Other Project Expenses		86,767
7	Printing & Stationery (Medical/ Surgical Charts)	7,35,045	5,60,417
8	Patient Accommodation - Rent Charges	8,13,275	82,605
9	Surgical Instruments-Maintenance & Service Charges	3,92,474	15,331
10	Repairs & Maintenance - Project	6,313	1,32,396
11	Travelling Expenses - Patient	11,38,666	10,64,188
12	Patient Bedding & Others - Rent Charges	2,90,812	76,660
13	<u>Bangalore Mission</u>		
	Travelling and Accomodation Expenses	41,02,374	85,136
	Hospital Charges	10,36,829	
	Surgical Expenses	11,09,376	
	Food Expenses	7,66,990	
	Patient Recruitment Expenses	5,58,967	
	Professional Charges/Fees (Patient Recruitment)	3,28,620	

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560 102

FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

Sr. No.	Particulars	For the Year Ended	
		31st March 2023	31st March 2022
	Patient Bedding & Others - Rent Charges	2,86,350	
	Transportation Charges	2,25,940	
	Printing & Stationery	65,037	
	Patient Traveling Expenses	56,440	
	Other Expenses	60,480	
14	<u>Bangalore - Smiles Project</u>		
	Patient Traveling Expenses	2,52,137	1,59,005
	Professional Charges/Fees	2,33,355	1,82,150
	Surgical Expenses		6,720
15	<u>Vijayawada Mission</u>		
	Patient Traveling Expenses	1,27,800	1,81,300
	Printing & Stationery	-	9,204
	Professional Charges/Fees (Patient Recruitment)	5,85,700	6,85,975
	Hospital Charges	98,000	-
	Other Expenses	55,050	-
	Rent	36,300	-
	Surgical Expenses	-	8,09,182
	Transportation Charges	1,34,333	1,15,000
	Travelling and Accomodation Expenses	4,02,150	2,72,152
16	<u>Raipur Mission</u>		
	Travelling and Accomodation Expenses	25,48,092	-
	Surgical Expenses	12,94,935	-
	Professional Charges/Fees (Patient Recruitment)	11,13,426	-
	Food Expenses	9,24,025	-
	Hospital Charges	4,71,260	-
	Patient Bedding & Others - Rent Charges	3,65,700	-
	Patient Traveling Expenses	2,18,720	-
	Printing & Stationery	1,02,858	-
	Patient Recruitment Expenses	18,984	-
	Transportation Charges	66,891	-
	Other Expenses	67,100	-
	Total	11,18,24,730	8,08,49,117



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INGA HEALTH FOUNDATION

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FCRA REGISTRATION NO. 094421609

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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 voluntary foreign contribution equivalent to INR 10,87,81,024. 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.

