

FCRA Audit Report

M/s. INGA HEALTH FOUNDATION

Assessment Year: 2024-2025

Financial Year: 2023-2024

Partner-in-charge:

CA K. K. MALOO



**Maheshwari & Co.
Chartered Accountants
Mumbai**

Email id: info@maheshwariandco.in

Website: www.maheshwariandco.in

We have audited the account of **INGA HEALTH FOUNDATION** having **PAN AABTM8113F** situated at Villa Del Mar, #10, Ambalipur, Bellandur Gate, Sarjapura Main Road, Bangalore, Karnataka - 560 102 registered in Mangalore, Karnataka (Original Trust Reg No. MGC-4-00028-2006-07 Dt. 30/05/2006; Amendment Trust Reg No. MGC-4-00220-2014-15 Dt. 19/01/2015) for the financial year ending the 31st March, 2024 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year was Rs.45,84,833/-
- (ii) Foreign contribution of / worth Rs. 13,81,49,168/- was received by the person/association during the financial year 2023-24;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs. 5,13,545/- was received by the person/association during the financial year 2023-24;
- (iv) The balance of unutilized foreign contribution with the person/association at the end of the financial year 2023-24 was Rs. 6,32,457/-;
- (v) Certified that the person/association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.
- (vii) The person/association has utilized the foreign contribution received for the purpose(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

For Maheshwari & Co.

Chartered Accountants

Firm Registration Number: 105834W



K K Maloo

Partner

M No. 075872



Place: Mumbai

Date: 05.09.2024

UDIN: 24075872BKBQJ8934

INGA HEALTH FOUNDATION

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

BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount in Rupees)

Particulars		Note No.	As at 31st March, 2024	As at 31st March, 2023
A	<u>SOURCES OF FUNDS</u>			
1	Surplus Funds	1	1,79,16,163	1,66,30,769
2	Unutilised Grants / Donations	2	-1,65,122	36,84,258
	TOTAL		1,77,51,041	2,03,15,027
B	<u>APPLICATION OF FUNDS</u>			
1	Fixed Assets	3	1,70,60,182	1,56,18,397
2	Investments		-	-
3	Current Assets, Loans and Advances			
	(a) Current Assets			
	(i) Inventories		-	-
	(ii) Cash and Bank Balances	4	6,32,457	45,84,833
	(iii) Other current assets	5	-	-
	(b) Loans and advances	6	85,402	1,38,797
	Total Current Assets		7,17,859	47,23,630
4	Less: Current Liabilities and Provisions	7	27,000	27,000
	Net Current Assets		6,90,859	46,96,630
	TOTAL		1,77,51,041	2,03,15,027
	Summary of Significant Accounting Policies	12		
	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 : 05.09.2024



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount in Rupees)

Particulars		Note No.	Year ended 31st March, 2024	Year ended 31st March, 2023
I.	<u>INCOME</u>			
	Grants & Donations	8	14,19,98,548	11,82,50,184
	Other Income	9	5,13,545	6,62,588
	Total Income		14,25,12,093	11,89,12,772
II.	<u>EXPENDITURE</u>			
	Towards Administration	10	55,24,520	47,41,351
	Towards Project	11	13,25,56,998	11,18,24,730
	Depreciation	3	31,45,181	28,15,017
	Total expenses		14,12,26,699	11,93,81,097
III.	Surplus (Deficit) for the Year		12,85,394	(4,68,325)
	Summary of Significant Accounting Policies	12		
	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 : 05.09.2024

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							
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024							
(Amount in Indian Rupees)							
For the year ended 31st March, 2023	Receipts	For the year ended 31st March, 2024		For the year ended 31st March, 2023	Payments	For the year ended 31st March, 2024	
	<u>To Opening Balances:</u>				<u>By Administrative Expenses</u>		
	Cash in Hand:			101,172	Courier Charges	52,898	
-	Cash FCRA	-		27,308	Bank Charges	36,113	
-	Cash Non - FCRA	-		61,358	Conveyance Expenses	34,686	
	Cash at Banks:			35,100	Domain & Website Charges	35,550	
11,165,603	State Bank of India (FCRA) - XXXXXX6628	1,125,507		51,437	Office Expenses	219,771	
8,876,450	HDFC Bank (FCRA) - XXXXXXXXXX9330	3,458,994		204,340	Printing & Stationary	233,696	
324	HDFC Bank - XXXXXXXXXX3327	332	4,584,833	20,648	Repairs & Maintenance - Computer	-	
				59,422	Repairs & Maintenance - Office	18,631	
				7,254	Telephone & Mobile Charges	5,650	
				167,638	Software License Fee	97,616	
				1,390	Refreshment Expenses	28,957	
				90,450	Internet charges	115,132	
				198,000	Rent	-	
				17,400	Rent on Printer/ Scanner	6,960	
				2,146	Misc. Expenses	9,000	
	<u>To Receipts:</u>			27,000	Audit Fees	27,000	
	<u>By Grants & Donations</u>			191,204	Travelling & Accommodation Expenses	626,254	
	~Foreign Contributions			3,380,156	Professional Charges/Fees - Administrative	3,397,080	
108,034,310	Operation Smile Inc	136,683,752					
55,397	Kartik G Ganesh	55,011					
691317	Love without boundaries foundation	1,311,905			<u>Duties & Taxes (Administrative Expenses)</u>		
-	Dr. Sharad sohani	98,500	138,149,168	7,003	TDS on Contracts	7,262	
				401,030	TDS on Professional Charges	394,227	
662,588	Interest received from Bank A/c		513,545	22,000	TDS on Rent		
				23,412	TDS on Benefits/Perquisites	36,021	5,382,504
							(Continued)

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

(Amount in Indian Rupees)

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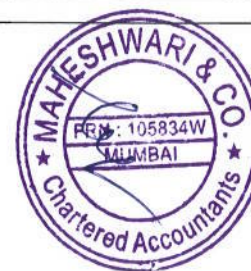
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INGA HEALTH FOUNDATION							
VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102							
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024							
(Amount in Indian Rupees)							
For the year ended 31st March, 2023	Receipts	For the year ended 31st March, 2024		For the year ended 31st March, 2023	Payments	For the year ended 31st March, 2024	
					Project Expenses		
				2,318,008	Food Expenses	1,728,666	
				1,141,397	Travelling Expenses - Patient	1,507,729	
				385,704	Surgical Instruments-Maintenance & Service Charges	-	
				1,384,118	Patient Recruitment Expenses	1,333,194	
				261,730	Patient Bedding & Others - Rent Charges	351,831	
				814,760	Patient Accommodation - Rent	821,407	
				6,238	Repairs & Maintenance - Project	981,332	
				-	Other Project Expenses	54,422	
				758,326	Printing & Stationery (Medical/ Surgical Charts)	519,124	
				129,637	Transportation Charges	101,552	
				5,772,775	Travelling & Accommodation Expenses	4,220,196	
				-	Medical Conference	216,000	
					Bangalore Mission		
				214,713	Professional Charges/Fees (Patient Recruitment)	40,500	
				744,006	Food Expenses	408,243	
				829,463	Hospital Charges	570,675	
				59,875	Other Expenses	209,333	
				550,787	Patient Recruitment Expenses	-	
				55,797	Patient Traveling Expenses	9,604	
				64,212	Printing & Stationery	51,489	
				257,715	Patient Bedding & Others - Rent Charges	364,176	
				1,104,448	Surgical Expenses	404,076	
				221,421	Transportation Charges	223,440	
				3,393,433	Travelling and Accommodation Expenses	2,372,332	
					Bangalore - Smiles Project		
				291,391	Patient Traveling Expenses	53,564	
				220,414	Professional Charges/Fees	91,799	
				6,720	Surgical Expenses	-	

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<p style="text-align: center;">INGA HEALTH FOUNDATION VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARIJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102</p>							
<p style="text-align: center;">RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024</p>							
(Amount in Indian Rupees)							
For the year ended 31st March, 2023	Receipts	For the year ended 31st March, 2024		For the year ended 31st March, 2023	Payments	For the year ended 31st March, 2024	
					<u>Raipur Mission</u>		
				905,543	Food Expenses	25,568	
				424,134	Hospital Charges	-	
				66,428	Other Expenses	-	
				18,604	Patient Recruitment Expenses	-	
				214,876	Patient Traveling Expenses	33,393	
				101,352	Printing & Stationery	-	
				1,002,079	Professional Charges/Fees (Patient Recruitment)	-	
				329,130	Patient Bedding & Others - Rent Charges	30,600	
				1,293,638	Surgical Expenses	38,159	
				65,553	Transportation Charges	91,140	
				2,409,194	Travelling and Accomodation Expenses	251,949	
					<u>Vijayawada Mission</u>		
				88,200	Hospital Charges	-	
				54,499	Other Expenses	-	
				32,670	Rent	-	
				125,609	Patient Traveling Expenses	-	
				-	Printing & Stationery	-	
				527,128	Professional Charges/Fees (Patient Recruitment)	-	
				-	Surgical Expenses	-	
				131,646	Transportation Charges	-	
				393,756	Travelling and Accomodation Expenses	-	
					<u>Kochi Mission</u>		
				-	Advertisement Exps.	1,389,467	
				-	Courier Charges	3,799	
				-	Food Expenses	1,059,994	
				-	Hospital Charges	360,615	
				-	Other Expenses	56,628	
				-	Patient Recruitment Expenses	17,345	
				-	Patient Traveling Expenses	236,225	
				-	Printing & Stationery	104,937	
				-	Professional Charges/Fees	283,267	
				-	Professional Charges/Fees (Patient Recruitment)	1,350,601	
				-	Rent (Patient Bedding & Other Furnitures)	305,240	
				-	Surgical Expenses	1,203,312	
				-	Transportation Charges	308,700	
							(Continued)



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INGA HEALTH FOUNDATION VILLA DEL MAR, #10, AMBALIPUR, BELLANDUR GATE, SARIJAPURA MAIN ROAD, BANGALORE, KARNATAKA - 560 102							
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024							
(Amount in Indian Rupees)							
For the year ended 31st March, 2023	Receipts	For the year ended 31st March, 2024		For the year ended 31st March, 2023	Payments	For the year ended 31st March, 2024	
				-	Travelling and Accomodation Expenses	5,060,191	
					<i>Jhasi Mission</i>		
				-	Patient Traveling Expenses	924,820	
				-	Printing & Stationery	147,271	
				-	Professional Charges/Fees (Patient Recruitment)	1,346,294	
				-	Patient Recruitment Expenses	66,765	
				-	Other Expenses	83,991	
				-	Rent	393,345	
				-	Surgical Expenses	1,627,933	
				-	Transportation Charges	204,385	
				-	Travelling and Accomodation Expenses	5,569,981	
				-	Advertisement Exps.	244,366	
				-	Courier Charges	8,344	
				-	Food Expenses	1,452,660	
					Duties & Taxes		
				216,854	TDS on Contracts	323,583	
				7,902,119	TDS on Professional Charges	7,528,480	
				855,365	TDS on Rent	1,036,839	
				25,789	TDS on Goods	19,657	
				11,074	TDS on Benefits/Perquisites	37,371	132,645,830
					By Purchase of Fixed Assets		
				2,710,341	Fixed Assets	4,580,659	
				2,693	TDS on Goods (Fixed Assets)	6,095	4,586,754
							(Continued)

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

(Amount in Indian Rupees)

(Amount in Indian Rupees)							
For the year ended 31st March, 2023	Receipts	For the year ended 31st March, 2024		For the year ended 31st March, 2023	Payments	For the year ended 31st March, 2024	
					<u>By Closing Balances:</u>		
					Cash in Hand:		
					Cash FCRA	-	
					Cash Non - FCRA	-	
					<u>Cash at Banks:</u>		
				1,125,507	State Bank of India (FCRA) - XXXXXXX6628	31,568	
				332	HDFC Bank - XXXXXXXXXX3327	343	
				3,458,994	HDFC Bank (FCRA) - XXXXXXXXXX9330	600,546	632,457
129,485,990	TOTAL		143,247,546	129,485,990	TOTAL		143,247,546

K. K. Maloo (Partner)
Membership No. 075872
Place : Mumbai
Date : 05.09.2024



Dr. Krishna Rao Dr. Chetana Kumar
Trustee Trustee

INGA HEALTH FOUNDATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Indian Rupees)

NOTE 1 : SURPLUS FUND

	Particulars	As at 31st March 2024	As at 31st March 2023
	Opening Balance	1,66,30,769	1,70,99,094
Add:	Excess of Income over Expenditure for the year	12,85,394	(4,68,325)
Less:	Excess of Expenditure over Income for the year		
	Closing Balance	1,79,16,163	1,66,30,769



INGA HEALTH FOUNDATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**(Amount in Indian Rupees)****NOTE 2 : UNUTILISED GRANTS / DONATIONS**

Sr. No.	Particulars	Opening Balance as on 1st April, 2023	Received during the year	Applied during the year	Closing Balance as on 31st March, 2024
	<u>Foreign Contibutions:</u>				
1	Operation Smile Inc.	36,84,258	13,66,83,752	14,05,33,132	(1,65,122)
	Total	36,84,258	13,66,83,752	14,05,33,132	(1,65,122)



INGA HEALTH FOUNDATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Indian Rupees)

NOTE 3 : FIXED ASSETS

Sr. No.	Assets	Rate of Depreciation	Opening W.D.V. as at 1st April 2023	Additions during the year		Sold during the year	Total	Depreciation for the year	Closing W.D.V. as at 31st March 2024
				More Than 180 Days	Less Than 180 Days				
1	Furniture	10%	3,68,873	23,010	1,31,410	-	5,23,293	45,759	4,77,534
2	Air Conditioner	15%	91,310	1,50,300	43,000	-	2,84,610	39,467	2,45,144
3	Endoscopy Machine	15%	4,32,438	-	-	-	4,32,438	64,866	3,67,572
4	Mobile	15%	10,476	-	25,300	-	35,776	3,469	32,307
5	Surgical Instruments	15%	3,37,689	-	-	-	3,37,689	50,653	2,87,035
6	Ambu Bag	15%	38,520	-	-	-	38,520	5,778	32,742
7	AN Box	15%	16,091	-	-	-	16,091	2,414	13,677
8	Anestheisa Machine	15%	18,86,959	-	7,44,800	-	26,31,759	3,38,904	22,92,856
9	Autoclave	15%	8,88,265	-	-	-	8,88,265	1,33,240	7,55,025
10	Bed Side Monitors Mindray	15%	3,07,126	-	-	-	3,07,126	46,069	2,61,057
11	Blood Pressure Kit	15%	19,562	-	-	-	19,562	2,934	16,627
12	Cautery Machine	15%	13,94,719	-	-	-	13,94,719	2,09,208	11,85,511
13	Cleft Lip & Palate Set	15%	20,163	-	-	-	20,163	3,024	17,139
14	Curing Light Dental	15%	17,949	-	-	-	17,949	2,692	15,257
15	Dental Chair & Instruments	15%	4,19,243	-	-	-	4,19,243	62,886	3,56,356
16	Electrocautery Machine	15%	10,17,105	-	-	-	10,17,105	1,52,566	8,64,539
17	Flexi Blade Adult	15%	1,980	-	-	-	1,980	297	1,683
18	Laryngoscope Adult	15%	17,789	-	-	-	17,789	2,668	15,121
19	Laryngoscope Pedi	15%	17,596	-	-	-	17,596	2,639	14,956
20	Motor Dental	15%	5,983	-	-	-	5,983	897	5,086
21	Nebulizer	15%	2,792	-	-	-	2,792	419	2,373
22	Oxygen Monitor	15%	13,960	-	-	-	13,960	2,094	11,866



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Sr. No.	Assets	Rate of Depreciation	Opening W.D.V. as at 1st April 2023	Additions during the year		Sold during the year	Total	Depreciation for the year	Closing W.D.V. as at 31st March 2024
				More Than 180 Days	Less Than 180 Days				
(Continued)									
23	Oxygen Regulators	15%	15,655	-	-	-	15,655	2,348	13,306
24	PACU Box	15%	7,243	-	-	-	7,243	1,086	6,156
25	Patient Monitor	15%	19,72,391	-	2,35,200	-	22,07,591	3,13,499	18,94,093
26	Pedriatic Ventilator	15%	3,29,063	-	-	-	3,29,063	49,360	2,79,704
27	Piano Box Crash Box	15%	80,878	-	-	-	80,878	12,132	68,747
28	Suction Machine	15%	10,00,728	53,760	-	-	10,54,488	1,58,173	8,96,315
29	Vaporizer	15%	6,90,784	-	-	-	6,90,784	1,03,618	5,87,166
30	Video Laryngoscope	15%	3,19,612	2,11,098	-	-	5,30,710	79,606	4,51,103
31	ZOLL Defirbilator	15%	5,38,467	-	-	-	5,38,467	80,770	4,57,697
32	Neuro Drill & Saw System	15%	8,36,531	5,36,158	-	-	13,72,689	2,05,903	11,66,785
33	Defibrillator	15%	9,81,666	-	-	-	9,81,666	1,47,250	8,34,416
34	Headlight	15%	4,69,314	-	-	-	4,69,314	70,397	3,98,917
35	Transport Ventilator	15%	4,31,834	-	-	-	4,31,834	64,775	3,67,059
36	Ultrasonic Machine	15%	22,657	-	-	-	22,657	3,399	19,258
37	Fogger Machine	15%	10,693	-	-	-	10,693	1,604	9,089
38	Camera	15%	36,550	-	-	-	36,550	5,483	31,068
39	CCTV Camera & Biometric	15%	69,979	23,600	-	-	93,579	14,037	79,542
40	Office Equipments	15%	46,458	-	8,600	-	55,058	7,614	47,444
41	Inverter	15%	21,275	-	-	-	21,275	3,191	18,084
42	Water Purifier	15%	28,860	-	-	-	28,860	4,329	24,531
43	Battery	15%	11,439	-	-	-	11,439	1,716	9,723
44	Blood and Infusion Warmer	15%	26,522	-	-	-	26,522	3,978	22,543
45	BPL Pulse Oximeter	15%	39,886	-	-	-	39,886	5,983	33,903
46	Electric Suction	15%	23,310	-	-	-	23,310	3,497	19,814
47	Dental Equipments	15%	-	2,26,240	-	-	2,26,240	33,936	1,92,304
48	Diathermy Machine	15%	-	-	2,80,000	-	2,80,000	21,000	2,59,000
49	Laboratory Centrifuge	15%	-	42,500	-	-	42,500	6,375	36,125
50	O.T. Table & Accessories	15%	-	1,00,890	-	-	1,00,890	15,134	85,757
51	Ventilator	15%	-	9,40,800	-	-	9,40,800	1,41,120	7,99,680
52	Hard Disk Drive	40%	127	12,400	-	-	12,527	5,011	7,516



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Sr. No.	Assets	Rate of Depreciation	Opening W.D.V. as at 1st April 2023	Additions during the year		Sold during the year	Total	Depreciation for the year	Closing W.D.V. as at 31st March 2024
				More Than 180 Days	Less Than 180 Days				
53	Printer	40%	43,116	22,000	-	-	65,116	26,047	39,070
54	Scanner	40%	1,836	-	-	-	1,836	734	1,102
55	Computer	40%	2,34,936	6,49,900	1,26,000	-	10,10,836	3,79,135	6,31,702
	Total		1,56,18,397	29,92,656	15,94,310	-	2,02,05,363	31,45,181	1,70,60,182
	Previous year 2022-23		1,57,20,380	22,92,825	4,20,209	-	1,84,33,414	28,15,017	1,56,18,397



INGA HEALTH FOUNDATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Indian Rupees)

NOTE 4 : CASH & BANK BALANCES

Sr. No.	Particulars	As at 31st March 2024	As at 31st March 2023
A	Cash in Hand		
1	Cash (FCRA)	-	-
2	Cash (Non - FCRA)	-	-
B	Balances with Scheduled Banks		
1	HDFC Bank (FCRA) - XXXXXXXXXX9330	6,00,546	34,58,994
3	State Bank of India (FCRA) - XXXXXXXX6628	31,568	11,25,507
5	HDFC Bank - XXXXXXXXXX3327	343	332
	Total	6,32,457	45,84,833

NOTE 6 : LOANS & ADVANCES

Sr. No.	Particulars	As at 31st March 2024	As at 31st March 2023
1	Other Expenses (Advance)	46,252	1,38,797
2	Professional Fees/ Charges (Advance)	18,150	-
3	Food Expenses (Advance)	21,000	-
	Total	85,402	1,38,797

NOTE 7 : CURRENT LIABILITIES & PROVISIONS

Sr. No.	Particulars	As at 31st March 2024	As at 31st March 2023
A	Sundry Creditors & Payables		
1	Audit Fees Payable	27,000	27,000
	Total	27,000	27,000



INGA HEALTH FOUNDATION

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Indian Rupees)

NOTE 8 : GRANTS & DONATIONS

Sr. No.	Particulars	For the Year Ended	For the Year Ended
		31st March 2024	31st March 2023
A	Foreign Contributions		
1	Operation Smile Inc.	14,05,33,132	11,75,03,470
2	Love Without Boundaries Foundation	13,11,905	6,91,317
3	Karthik Gurushankar Ganesh	55,011	55,397
4	Dr. Sharad sohani	98,500	-
		14,19,98,548	11,82,50,184

NOTE 9 : OTHER INCOME

Sr. No.	Particulars	For the Year Ended	For the Year Ended
		31st March 2024	31st March 2023
1	Interest Received from Bank	5,13,545	6,62,588
	Total	5,13,545	6,62,588

NOTE 10 : ADMINISTRATION EXPENDITURE

Sr. No.	Particulars	For the Year Ended	For the Year Ended
		31st March 2024	31st March 2023
1	Audit Fees	29,500	29,500
2	Courier Charges	54,081	1,01,905
3	Office Expenses	2,22,499	52,182
4	Printing & Stationery	2,36,562	1,66,930
5	Software License Fee	1,40,656	1,82,655
6	Refreshment Expenses	29,250	1,390
7	Repairs & Maintenance - Office	18,820	58,308
8	Repairs & Maintenance - Computer	-	21,263
9	Bank Charges	36,115	27,308
10	Conveyance Expenses	38,543	66,401
11	Domain & Website Charges	39,458	33,500
12	Telephone & Mobile Charges	5,650	6,522



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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Indian Rupees)

13	Travelling & Accommodation Expenses	6,58,871	2,08,740
14	Professional Charges/Fees - Administrative	37,74,535	35,46,038
15	Internet Charges	1,23,900	98,825
16	Rent on Printer & Scanner	7,080	17,700
17	Rent	1,00,000	1,20,000
18	Misc. Expenses	9,000	2,183
	Total	55,24,520	47,41,350



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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024**(Amount in Indian Rupees)****NOTE 11 : PROJECT EXPENDITURE**

Sr. No.	Particulars	For the Year Ended	For the Year Ended
		31st March 2024	31st March 2023
A	Treatment Charges		
1	Cleft & Maxillofacial Treatment Charges	2,53,46,889	2,04,77,815
3	Hospital Charges/ Fees	2,00,59,505	2,06,80,469
4	Surgical Expenses	1,08,10,537	1,21,61,522
5	Dental Materials Expenses	35,685	83,635
6	Nutrition Program Expenses	52,41,432	40,60,621
B	Professional Charges/Fees		
1	Professional Charges/Fees (Medical Diagnosis)	4,130	3,66,951
2	Professional Charges/Fees (Patient Recruitment)	66,88,515	67,40,440
3	Professional Charges/Fees (Surgeons)	1,09,71,500	99,58,000
4	Professional Charges/Fees (Anaesthesiologist)	20,90,000	18,00,000
5	Professional Charges/Fees (Dentist)	13,41,000	8,71,000
6	Professional Charges/Fees (Nurse)	16,89,000	16,36,496
7	Professional Charges/Fees (Nutritionist)	4,08,000	3,27,000
8	Professional Charges/Fees (Orthodontist)	2,95,000	6,69,000
9	Professional Charges/Fees (Paediatrician)	4,90,000	3,00,000
10	Professional Charges/Fees (Speech Therapist)	4,56,000	4,50,190
11	Professional Charges/Fees (BLS/ PALS Program)	22,24,700	6,56,605
12	Professional Charges/Fees (Psychosocial Care)	5,60,000	3,52,000
13	Professional Charges/Fees (Nutrition Coordinator)	1,20,000	-
14	Professional Charges/Fees (OT Technician)	2,71,000	-
15	Professional Charges/Fees (Patient Awareness)	4,73,623	-
16	Professional Charges/Fees (Patient Coordinator)	2,60,000	-
C	Project Expenses		
1	Food expenses	17,52,695	21,82,489
2	Patient Recruitment Expenses	13,53,924	13,61,178
3	Transportation Charges	1,03,635	1,09,574
4	Travelling and Accommodation Expenses	44,28,994	54,88,941
5	Medical Conference	2,36,000	-
6	Other Project Expenses	61,200	-
7	Printing & Stationery (Medical/ Surgical Charts)	4,83,252	7,35,045
8	Patient Accommodation - Rent Charges	9,09,287	8,13,275



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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Indian Rupees)

9	Surgical Instruments-Maintenance & Service Charges	-	3,92,474
10	Repairs & Maintenance - Project	9,97,022	6,313
11	Travelling Expenses - Patient	15,18,627	11,38,666
12	Patient Bedding & Others - Rent Charges	2,92,035	2,90,812
13	<u>Bangalore Mission</u>		
	Travelling and Accomodation Expenses	24,95,560	41,02,374
	Hospital Charges	6,29,750	10,36,829
	Surgical Expenses	4,04,481	11,09,376
	Food Expenses	4,15,926	7,66,990
	Patient Recruitment Expenses	-	5,58,967
	Professional Charges/Fees (Patient Recruitment)	45,000	3,28,620
	Patient Bedding & Others - Rent Charges	4,03,384	2,86,350
	Transportation Charges	2,28,000	2,25,940
	Printing & Stationery	52,445	65,037
	Patient Traveling Expenses	9,800	56,440
	Other Expenses	2,23,109	60,480



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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Indian Rupees)

14	<u>Bangalore - Smiles Project</u>		
	Patient Traveling Expenses	52,674	2,52,137
	Professional Charges/Fees	1,02,000	2,33,355
15	<u>Jhasi Mission</u>		
	Patient Traveling Expenses	9,34,435	-
	Printing & Stationery	1,49,683	-
	Professional Charges/Fees (Patient Recruitment)	14,95,886	-
	Patient Recruitment Expenses	71,511	-
	Other Expenses	84,840	-
	Rent	4,37,050	-
	Surgical Expenses	16,29,565	-
	Transportation Charges	2,08,500	-
	Travelling and Accommodation Expenses	58,73,720	-
	Advertisement Exps.	2,49,354	-
	Courier Charges	8,429	-
	Food Expenses	14,74,290	-
16	<u>Raipur Mission</u>		
	Travelling and Accommodation Expenses	2,72,696	25,48,092
	Surgical Expenses	38,198	12,94,935
	Professional Charges/Fees (Patient Recruitment)	-	11,13,426
	Food Expenses	26,090	9,24,025
	Hospital Charges	-	4,71,260
	Patient Bedding & Others - Rent Charges	34,000	3,65,700
	Patient Traveling Expenses	34,075	2,18,720
	Printing & Stationery	-	1,02,858
	Patient Recruitment Expenses	-	18,984
	Transportation Charges	93,000	66,891
	Other Expenses	-	67,100
17	<u>Vijayawada Mission</u>		
	Patient Traveling Expenses	-	1,27,800
	Professional Charges/Fees (Patient Recruitment)	-	5,85,700
	Hospital Charges	-	98,000
	Other Expenses	-	55,050
	Rent	-	36,300
	Transportation Charges	-	1,34,333
	Travelling and Accommodation Expenses	-	4,02,150
18	<u>Kochi Mission</u>		
	Advertisement Exps.	14,03,504	-



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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Indian Rupees)

Courier Charges	3,838	-
Food Expenses	10,81,421	-
Hospital Charges	3,98,369	-
Other Expenses	57,200	-
Patient Recruitment Expenses	17,700	-
Patient Traveling Expenses	2,47,506	-
Printing & Stationery	1,06,585	-
Professional Charges/Fees	3,10,050	-
Professional Charges/Fees (Patient Recruitment)	15,07,203	-
Rent (Patient Bedding & Other Furnitures)	4,91,100	-
Surgical Expenses	12,04,518	-
Transportation Charges	3,15,000	-
Travelling and Accomodation Expenses	52,62,366	-
Total	13,25,56,998	11,18,24,730



INGA HEALTH FOUNDATION

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NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

NOTE 12 : 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 1,38,149,168. There are no outgo in foreign currency.

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

For the purpose of Income Tax Returns, Expenditure are calculated as the Total of:

d. Actual Amount spent from the FY 2023-24 receipts as per the Receipts & Payments Account and FY 2023-24 Advances paid in the FY 2022-23 for which application of income was not claimed in FY 2022-23.

