

INGA HEALTH FOUNDATION

117, 13th MAIN ROAD, SECTOR 5, HSR LAYOUT, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

BALANCE SHEET AS AT 31ST MARCH 2018

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

AS AT 31ST MARCH 2017 (₹)	LIABILITIES	AS AT 31ST MARCH 2018 (₹)		AS AT 31ST MARCH 2017 (₹)	ASSETS	AS AT 31ST MARCH 2018 (₹)	
40,50,393	Funds: Opening Balance	1,28,36,294	1,37,92,486	1,30,07,502	Fixed Assets: As per Schedule - 3	1,34,77,695	
87,85,900	Add: Excess of income over Expenditure	9,56,192					
	Current Liabilities & Provisions:				Current Assets:		
	Duties & Taxes				Deposits:		
1,91,681	TDS on Professional Charges	1,77,795		2,70,000	Rent Deposit		
11,733	TDS on Contracts	22,889		63,000	Security Deposit	-	
4,200	TDS on Rent	1,61,662	3,62,346				
	Outstanding Expenses			2,100	Loans & Advances: Mrs. Marilyn Dias	-	
13,98,428	As per Schedule - 1		35,18,191		Cash & Bank Balances:		
	Grants Received in advance				FCRA Bank:		
43,36,011	As per Schedule - 2		1,14,19,469	-	HDFC Bank A/c No. 50XXXXX3327	1,517	
				54,35,744	HDFC Bank A/c No. 50XXXXX9330	1,56,13,280	1,56,14,797
					FCRA Cash		-
1,87,78,346	TOTAL		2,90,92,492	1,87,78,346	TOTAL		2,90,92,492

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



(K. K. Maloo)
Partner
Membership Number - 075872
Place : Mumbai
Date : November 26, 2018



For and on behalf of the Trustees of
Inga Health Foundation


Dr. Krishna Rao
Trustee


Dr. Chaitana Kumar
Trustee

INGA HEALTH FOUNDATION

117, 13th MAIN ROAD, SECTOR 5, HSR LAYOUT, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

For the year ended 31st March 2017 (₹)	Expenditure	For the year ended 31st March 2018 (₹)	For the year ended 31st March 2017 (₹)	Income	For the year ended 31st March 2018 (₹)
	<u>To Project Expenses:</u>			<u>By Income:</u>	
-	Advertisement Exps - Medical Missions	1,91,681	3,56,11,252	Foreign Grants (Schedule - 4)	4,68,23,918
51,784	Camp Expenses	8,100	69,648	Interest received on Fixed Deposits	-
12,07,115	Food Expenses	47,03,208	2,11,882	Interest received from bank	3,11,733
-	Hiring Charges	2,27,300	1	Round Off	2
-	Medical License for Physicians (Mission)	1,96,000			
-	Other Mission Expenses	5,14,590			
1,10,000	Conference Registration Charges	-			
-	Patient Recruitment Expenses	7,76,304			
	Printing & Stationery (Mission)	2,22,400			
	Rent (Mission)	65,000			
1,01,400	Rent on Furniture	5,46,425			
40,000	Transportation Charges	4,46,600			
-	Travelling & Accomodation Expenses	1,11,39,205			
1,12,283	Patient travelling expenses	7,03,192			
	<u>Treatment Charges:</u>				
37,93,577	Cleft & Maxillofacial Treatment Charges	13,61,813			
5,12,261	Craniofacial Treatment Charges	14,66,808			
7,200	C T Scan Charges	20,750			
26,89,226	Patient Surgery related expenses	53,69,405			
46,918	Surgical Expenses	4,95,546			
	<u>Professional Charges:</u>				
	Professional Charges/Fees (Medical Diagnosis)	8,94,346			
	Professional Charges/Fees (Patient Recruitment)	29,11,607			
	Professional Charges/Fees (Surgeons)	72,47,968	3,95,08,248		
	<u>To Expenses (Schedule - 5):</u>				
1,26,31,292	Professional Charges/Fees	-			
41,71,192	Travelling & Accomodation Expenses	-			



(Continued)

For the year ended 31st March 2017 (₹)	Expenditure	For the year ended 31st March 2018 (₹)		For the year ended 31st March 2017 (₹)	Income	For the year ended 31st March 2018 (₹)	
	To Administrative Expenses:						
11,854	Conveyance Expenses	7,505					
24,030	Repairs & Maintenance	-					
-	Repairs & Maintenance - Computer	8,649					
-	Repairs & Maintenance - Office	250					
66,855	Refreshment Expenses	10,936					
21,000	Rent	2,25,000					
1,61,136	Printing & Stationery	50,195					
32,344	Internet Charges	6,897					
12,650	Audit Fees	19,210					
26,878	Telephone & Mobile Charges	12,130					
44,791	Electricity Charges	16,098					
25,243	Courier Charges	47,313					
2,130	Newspaper & Periodicals	510					
28,642	TDS - Interest & Late return fees	95					
38,588	Office Expenses	16,490					
43,432	Miscellaneous Expenses	180					
	Professional Charges/Fees	36,45,123	40,66,581				
3,034	Bank Charges		726				
2,387	Amount Written Off		3,04,100				
10,87,642	Depreciation on Fixed Assets		22,99,807				
87,85,900	To Excess of Income over Expenditure for the Year		9,56,192				
3,58,92,783	TOTAL		4,71,35,653	3,58,92,783	TOTAL		4,71,35,653

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


(K. K. Maloo)

Partner
Membership Number - 075872
Place : Mumbai
Date : November 26, 2018



For and on behalf of the Trustees of
Inga Health Foundation


Dr. Krishna Rao
Trustee


Dr. Chetana Kumar
Trustee

INGA HEALTH FOUNDATION
117, 13th MAIN ROAD, SECTOR 5, HSR LAYOUT, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018
FOREIGN CONTRIBUTION ACCOUNT

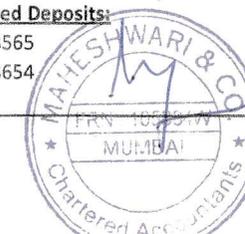
(Amount in Indian Rupees)

For the year ended 31st March 2017 (₹)	Receipts	For the year ended 31st March 2018 (₹)	For the year ended 31st March 2017 (₹)	Payments	For the year ended 31st March 2018 (₹)
	<u>To Opening Balances:</u>			<u>By Payments:</u>	
	Cash in Hand				
	<u>Cash at Banks</u>			<u>Project Expenses:</u>	
49,61,641	HDFC Bank A/c No. 50XXXX9330	54,35,744	-	Advertisement Exps - Medical Missions	1,89,390
			51,784	Camp Expenses	8,019
3,49,47,263	Operation Smile Inc.	5,08,18,247	11,91,883	Food Expenses	45,11,098
50,00,000	GlaxoSmithKline Pharmaceuticals Limited	-	-	Hiring Charges	2,05,200
-	Charities Aid Foundation India	20,46,129	-	Medical License for Physicians (Mission)	1,96,000
-	Biddle Sawyer Limited	5,54,000	-	Other Mission Expenses	4,16,393
-	Stiefel India Private Limited	4,89,000	-	Patient Recruitment Expenses	6,64,062
		5,39,07,376	-	Printing & Stationery (Mission)	2,20,176
			-	Rent (Mission)	58,500
	Security Deposit	31,000	91,260	Rent on Furniture	3,70,012
2,11,882	Interest received from Bank A/c	3,11,733	40,000	Transportation Charges	4,41,134
67,261	Interest received on Fixed Deposits	-	-	Travelling & Accomodation Expenses	1,01,66,577
1	Round Off	2	1,09,133	Patient travelling expenses	4,09,902
		3,42,735	1,10,000	Conference Registration Charges	
				<u>Treatment Charges:</u>	
	<u>To Fixed Deposits Matured:</u>		33,21,665	Cleft & Maxillofacial Treatment Charges	11,51,803
20,00,000	FD No. 5CXXXX 8565	-	4,61,510	Craniofacial Treatment Charges	13,20,432
20,00,000	FD No. 50XXXX 8654	-	6,480	C T Scan Charges	18,675
			26,81,226	Patient Surgery related expenses	45,34,190
			46,918	Surgical Expenses	4,07,766
				<u>Professional Charges:</u>	
			-	Professional Charges/Fees (Medical Diagnosis)	8,04,911
			-	Professional Charges/Fees (Patient Recruitment)	24,89,494
			-	Professional Charges/Fees (Surgeons)	63,26,970
				<u>Duties & Taxes:</u>	
			-	TDS on Professional Charges	13,78,869
			-	TDS on Contracts	1,32,349
			-	TDS on Rent	5,53,587
					3,69,75,509



(Continued)

For the year ended 31st March 2017 (₹)	Receipts	For the year ended 31st March 2018 (₹)	For the year ended 31st March 2017 (₹)	Payments	For the year ended 31st March 2018 (₹)
				By Expenses:	
			1,16,47,786	Professional Fees (Project: Rs. 84,80,236; Admin: Rs. 31,67,550)	-
			38,07,262	Travelling & Accomodation Expenses (Project: Rs. 37,69,124.50; Admin: Rs. 38,137)	-
			16,36,916	TDS on Professional Charges (Project: Rs. 12,92,966; Admin: Rs. 3,43,950)	-
			23,096	TDS on Contracts (Project: Rs. 21,764; Admin: Rs. 1,332)	-
			10,140	TDS on Rent (Project: Rs. 10,140)	-
				By Administrative Expenses:	
			-	Professional Charges/Fees	35,14,691
			11,854	Conveyance Expenses	7,505
			24,030	Repairs & Maintenance	-
			-	Repairs & Maintenance - Computer	8,649
			-	Repairs & Maintenance - Office	250
			66,855	Refreshment Expenses	10,936
			18,900	Rent	2,02,500
			1,60,238	Printing & Stationery	49,999
			32,344	Internet Charges	6,897
			26,458	Telephone & Mobile Charges	13,103
			44,369	Electricity Charges	21,677
			26,292	Courier Charges	37,639
			2,500	Newspaper & Periodicals	680
			28,642	TDS - interest & late return fees	95
			38,588	Office Expenses	16,490
			63,000	Security Deposit	-
			-	Audit Fees	14,160
			42,998	Miscellaneous Expenses	180
				Duties & Taxes:	
			-	TDS on Professional Charges	3,92,382
			-	TDS on Contracts	290
			-	TDS on Rent	26,700
				By Other Expenses:	
			3,034	Bank Charges	726
				By Investment in Fixed Deposits:	
			20,00,000	FD No. 50XXXXX3565	-
			20,00,000	FD No. 5CXXXXX38654	-
					43,24,823
					726



(Continued)

[Handwritten signature]

For the year ended 31st March 2017 (₹)	Receipts	For the year ended 31st March 2018 (₹)		For the year ended 31st March 2017 (₹)	Payments	For the year ended 31st March 2018 (₹)	
				1,39,25,144	By Purchase of Fixed Assets: As per Schedule - 3		27,70,000
				-	By Closing Balances: Cash in Hand	-	-
				54,35,744	Cash at Banks: HDFC Bank A/c No. 50XXXXX13327 HDFC Bank A/c No. 50XXXXX9330	1,517 1,56,13,280	1,56,14,797
4,91,88,048	TOTAL		5,96,85,855	4,91,88,048	TOTAL		5,96,85,855

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

(K. K. Maloo)
Partner
Membership Number - 075872
Place : Mumbai
Date : November 26, 2018



For and on behalf of the Trustees of
Inga Health Foundation

Dr. Krishna Rao
Trustee

Dr. Chetana Kumar
Trustee

INGA HEALTH FOUNDATION

117, 13th MAIN ROAD, SECTOR 5, HSR LAYOUT, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2018

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 1 : OUTSTANDING EXPENSES

Sr. No.	Particulars	For the Year Ended	
		31st March 2018	31st March 2017
		(₹)	(₹)
1	Professional Charges Payable	10,22,085	5,88,150
2	Cleft & Maxillofacial Treatment Charges Payable	1,67,490	93,419
3	Patient Surgery related Expenses Payable	8,34,055	-
4	Surgical Expenses	87,780	-
5	Patient Recruitment Expenses Payable	1,12,122	-
6	Rent Payable	1,21,770	-
7	Sita Pariwahan	3,44,918	-
8	Vignesh Enterprises (Hotel - D V Manor)	6,34,651	-
9	Narayana Multispeciality Hospital	-	3,40,200
10	OMS Travels	-	2,59,774
11	Audit Fees Payable	17,700	12,650
12	Travelling Expenses Payable	36,413	93,881
13	Food Expenses Payable	1,29,446	3,160
14	Courier Charges Payable	9,290	-
15	Electricity Exps Payable	-	5,579
16	Newspaper & Periodicals Payable	-	170
17	Telephone Charges Payable	471	1,445
	TOTAL	35,18,191	13,98,428



h

Paul

INGA HEALTH FOUNDATION

117, 13th MAIN ROAD, SECTOR 5, HSR LAYOUT, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2018**FOREIGN CONTRIBUTION ACCOUNT**

(Amount in Indian Rupees)

SCHEDULE 2 : GRANTS RECEIVED IN ADVANCE

Sr. No.	Particulars	Opening Balance as on 1st April 2017	Received during the year	Applied during the year	Closing Balance as on 31st March 2018
		(₹)	(₹)	(₹)	(₹)
	Foreign Contributions:				
1	Operation Smile Inc.	39,93,605	5,08,18,247	4,40,64,089	1,07,47,763
2	GlaxoSmithKline Pharmaceuticals Limited	3,42,406	-	3,42,406	-
3	Charities Aid Foundation India	-	20,46,129	20,46,129	-
4	Biddle Sawyer Limited	-	5,54,000	-	5,54,000
5	Stiefel India Private Limited	-	4,89,000	3,71,294	1,17,706
	Total	43,36,011	5,39,07,376	4,68,23,918	1,14,19,469



[Handwritten signatures]

INGA HEALTH FOUNDATION
117, 13th MAIN ROAD, SECTOR 5, HSR LAYOUT, BANGALORE, KARNATAKA - 560 102

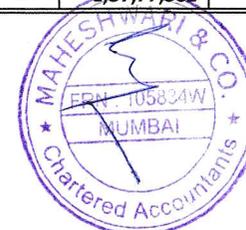
FCRA NO. 094421609 DATED 08/10/2015
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2018

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 3 : FIXED ASSETS

Sr. No.	Assets	Rate of Depreciation	W.D.V. as at 31st March, 2017 (₹)	Additions during the year		Sold during the year (₹)	Total (₹)	Depreciation for the year (₹)	W.D.V. as at 31st March, 2018 (₹)
				More Than 180 Days (₹)	Less Than 180 Days (₹)				
1	Surgical Instruments	15%	1,67,450	-	-	-	1,67,450	25,118	1,42,333
2	Ambu Bag	15%	76,146	-	-	-	76,146	11,422	64,724
3	AN Box	15%	13,858	-	-	-	13,858	2,079	11,780
4	Anestheisa Machine	15%	10,47,001	-	9,00,000	-	19,47,001	2,24,550	17,22,451
5	Autoclave	15%	7,93,183	-	-	-	7,93,183	1,18,977	6,74,205
6	Bed Side Monitors Mindray	15%	8,14,334	-	-	-	8,14,334	1,22,150	6,92,184
7	Blood Pressure Kit	15%	12,691	-	-	-	12,691	1,904	10,787
8	Curing Light Dental	15%	47,591	-	-	-	47,591	7,139	40,452
9	Dental Instrument	15%	16,921	-	-	-	16,921	2,538	14,383
10	Electrocautery Machine	15%	26,96,822	-	-	-	26,96,822	4,04,523	22,92,299
11	Flexi Blade Adult	15%	5,249	-	-	-	5,249	787	4,462
12	Laryngoscope Adult	15%	28,347	-	-	-	28,347	4,252	24,095
13	Laryngoscope Pedi	15%	28,347	-	-	-	28,347	4,252	24,095
14	Motor Dental	15%	15,864	-	-	-	15,864	2,380	13,484
15	Nebulizer	15%	7,403	-	-	-	7,403	1,110	6,293
16	Oxygen Monitor	15%	37,015	-	-	-	37,015	5,552	31,463
17	Oxygen Regulators	15%	21,152	-	-	-	21,152	3,173	17,979
18	Patient Monitor	15%	19,29,021	-	-	-	19,29,021	2,89,353	16,39,668
19	Pedriatic Ventilator	15%	8,72,501	-	-	-	8,72,501	1,30,875	7,41,626
20	Piano Box Crash Box	15%	64,252	-	-	-	64,252	9,638	54,614
21	Suction Machine	15%	19,56,518	-	-	-	19,56,518	2,93,478	16,63,040
22	Vaporizer (Sevoflurane)	15%	8,88,365	-	-	-	8,88,365	1,33,255	7,55,110
23	ZOLL Defibrilator	15%	14,27,729	-	-	-	14,27,729	2,14,159	12,13,570
24	Neuro Drill & Saw System	15%	-	18,70,000	-	-	18,70,000	2,80,500	15,89,500
25	Air Conditioner	15%	37,015	-	-	-	37,015	5,552	31,463
26	Hard Disk Drive	40%	2,726	-	-	-	2,726	1,090	1,636
	Total		1,30,07,502	18,70,000	9,00,000	-	1,57,77,502	22,99,807	1,34,77,695



[Handwritten signature]

[Handwritten signature]

INGA HEALTH FOUNDATION
117, 13th MAIN ROAD, SECTOR 5, HSR LAYOUT, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015

SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2018

FOREIGN CONTRIBUTION ACCOUNT

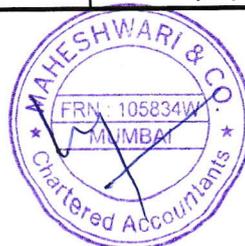
(Amount in Indian Rupees)

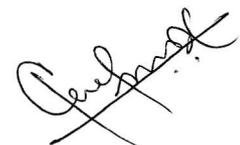
SCHEDULE 4 : FOREIGN CONTRIBUTION

Sr. No.	Particulars	For the Year Ended	
		31st March 2018	31st March 2017
		(₹)	(₹)
1	Operation Smile Inc.	4,40,64,089	3,09,53,658
2	Charities Aid Foundation India	20,46,129	-
3	Stiefel India Private Limited	3,71,294	-
4	GlaxoSmithKline Pharmaceuticals Ltd	3,42,406	46,57,594
	TOTAL	4,68,23,918	3,56,11,252

SCHEDULE 5 : PROFESSIONAL FEES & TRAVELING EXPENSES

Sr. No.	Particulars	For the Year Ended	
		31st March 2018	31st March 2017
		(₹)	(₹)
1	<u>Project Expenses:</u>		
a	Professional Charges/Fees (Medical Diagnosis)	8,94,346	-
b	Professional Charges/Fees (Patient Recruitment)	29,11,607	-
c	Professional Charges/Fees (Surgeons)	72,47,968	-
d	Traveling & Accommodation Expenses	1,11,39,205	-
2	<u>Administrative Expenses:</u>		
a	Professional Charges/Fees	36,45,123	-
3	<u>Project & Administrative Expenses:</u>		
a	Professional Charges/Fees (Project : Rs. 91,82,292/-; Admin : Rs. 34,49,000/-)	-	1,26,31,292
b	Traveling & Accommodation Expenses (Project : Rs. 41,33,054.50/-; Admin : Rs. 38,137/-)		41,71,192
	TOTAL	2,58,38,249	1,68,02,484



INGA HEALTH FOUNDATION
117, 13th MAIN ROAD, SECTOR 5, HSR LAYOUT, BANGALORE, KARNATAKA - 560 102

FCRA NO. 094421609 DATED 08/10/2015
NOTES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2018
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 5,39,07,376. 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.

d. Amount written off consists the following:

i. Rs. 34,100/- not received from Mrs. Marilyn Das paid as security deposit

ii. Rs. 2,70,000/- erroneously recorded in FCRA account while the amount was paid from local funds account.

