

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 2019
FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

AS AT 31ST MARCH 2018 (₹)	LIABILITIES	AS AT 31ST MARCH 2019 (₹)		AS AT 31ST MARCH 2018 (₹)	ASSETS	AS AT 31ST MARCH 2019 (₹)	
1,28,36,294	Funds: Opening Balance	1,37,92,486	1,45,44,713	1,34,77,695	Fixed Assets: As per Schedule - 3		2,23,96,810
9,56,192	Add: Excess of Income over Expenditure	7,52,228					
	Current Liabilities & Provisions:				Current Assets:		
	Duties & Taxes				Loans & Advances:		
1,77,795	TDS on Professional Charges	3,17,066		-	Professional Fees/ Charges (Advance)		1,24,830
22,889	TDS on Contracts	52,727					
1,61,662	TDS on Rent	3,57,913	7,27,706		Cash & Bank Balances:		
	Outstanding Expenses			1,517	Balance with Banks		
35,18,191	As per Schedule - 1		88,43,469	1,56,13,280	HDFC Bank A/c No. 50XXXXX 3327	2,517	
	Grants Received in advance				HDFC Bank A/c No. 50XXXXX 9330	16,66,623	
1,14,19,469	As per Schedule - 2		75,315		Cash (FCRA)	422	16,69,563
2,90,92,492	TOTAL		2,41,91,203	2,90,92,492	TOTAL		2,41,91,203

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



(K. K. Maloo)
Partner

Membership Number - 075872

Place : Mumbai

Date : August 09, 2019



For and on behalf of the Trustees of
Inga Health Foundation


Dr. Krishna Rao
Trustee

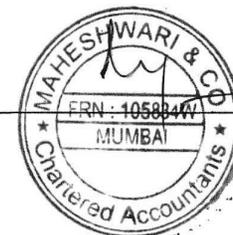

Dr. Chetana Kumar
Trustee

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

FCRA NO. 094421609 DATED 08/10/2015
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019
FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

For the year ended 31st March 2018 (₹)	Expenditure	For the year ended 31st March 2019 (₹)	For the year ended 31st March 2018 (₹)	Income	For the year ended 31st March 2019 (₹)
	To Project Expenses:			By Income:	
1,91,681	Advertisement Exps - Medical Missions	3,63,395	4,68,23,918	Foreign Grants (Schedule - 4)	5,68,69,894
8,100	Camp Expenses	-	3,11,733	Interest received from bank	4,58,847
47,03,208	Food Expenses	30,91,787			
2,27,300	Hiring Charges	8,89,762			
1,96,000	Medical License for Physicians (Mission)	3,91,600			
5,14,590	Other Mission Expenses	7,35,371			
-	Other Project Expenses	12,580			
7,76,304	Patient Recruitment Expenses	5,53,664			
2,22,400	Printing & Stationery (Mission)	6,50,198			
	Printing & Stationery (Medical/ Surgical Charts)	47,200			
65,000	Rent (Mission)	1,78,400			
5,46,425	Rent on Furniture	2,59,140			
	Surgical Instruments-Maintenance & Service Charges	41,300			
4,46,600	Transportation Charges	6,96,401			
1,11,39,205	Travelling & Accomodation Expenses	1,48,34,753			
7,03,192	Patient travelling expenses	9,90,862			
-	Workshop Expenses	2,45,988			
	Treatment Charges:				
13,61,813	Cleft & Maxillofacial Treatment Charges	13,10,500			
14,66,808	Craniofacial Treatment Charges	11,62,735			
20,750	C T Scan Charges	-			
53,69,405	Patient Surgery related expenses	-			
-	Hospital Charges/ Fees	9,10,956			
-	Orthodontic Treatment Charges	30,000			
4,95,546	Surgical Expenses	89,36,035			
	Professional Charges:				
8,94,346	Professional Charges/Fees (Medical Diagnosis)	10,99,932			
29,11,607	Professional Charges/Fees (Patient Recruitment)	37,24,415			
72,47,968	Professional Charges/Fees (Surgeons)	78,62,000			
			4,90,18,974		



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For the year ended 31st March 2018 (₹)	Expenditure	For the year ended 31st March 2019 (₹)		For the year ended 31st March 2018 (₹)	Income	For the year ended 31st March 2019 (₹)	
	To Administrative Expenses:						
36,45,123	Professional Charges/Fees	42,70,750					
7,505	Conveyance Expenses	2,404					
-	Software License Fee	19,470					
8,649	Repairs & Maintenance - Computer	8,403					
10,936	Refreshment Expenses	11,502					
2,25,000	Rent	1,67,348					
50,195	Printing & Stationery	77,328					
47,313	Courier Charges	58,772					
19,210	Audit Fees	24,780					
12,130	Telephone & Mobile Charges	5,650					
180	Miscellaneous Expenses	2,657					
250	Repairs & Maintenance - Office	-					
6,897	Internet Charges	-					
16,098	Electricity Charges	-					
510	Newspaper & Periodicals	-					
95	TDS - Interest & Late return fees	-					
16,490	Office Expenses	-	46,49,064				
726	Bank Charges		189				
3,04,100	Amount Written Off		-				
22,99,807	Depreciation on Fixed Assets		29,08,287				
9,56,190	To Excess of Income over Expenditure for the Year		7,52,228				
4,71,35,651	TOTAL		5,73,28,741	4,71,35,651	TOTAL		5,73,28,741

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



(K. K. Maloo)
Partner
Membership Number - 075872
Place : Mumbai
Date : August 09, 2019



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, 2019

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

For the year ended 31st March 2018 (₹)	Receipts	For the year ended 31st March 2019 (₹)	For the year ended 31st March 2018 (₹)	Payments	For the year ended 31st March 2019 (₹)
	To Opening Balances:			By Payments:	
-	Cash in Hand	-		Project Expenses:	
	Cash at Banks		1,89,390	Advertisement Exps - Medical Missions	2,59,709
-	HDFC Bank A/c No. 50 XXXXX3327	1,517	8,019	Camp Expenses	-
54,35,744	HDFC Bank A/c No. 50 XXXXX19330	1,56,13,280	45,11,098	Food Expenses	29,04,485
			2,05,200	Hiring Charges	6,25,104
	To Receipts:		1,96,000	Medical License for Physicians (Mission)	3,91,600
5,08,18,247	Operation Smile Inc.	4,36,02,091	4,16,393	Other Mission Expenses	6,86,222
20,46,129	Charities Aid Foundation India	19,23,648	6,64,062	Patient Recruitment Expenses	6,37,586
5,54,000	Biddle Sawyer Limited	-	2,20,176	Printing & Stationery (Mission)	5,82,838
4,89,000	Stiefel India Private Limited	-	58,500	Rent (Mission)	34,560
			3,70,012	Rent on Furniture	3,40,596
			4,41,134	Transportation Charges	5,88,077
31,000	Security Deposit	-	1,01,66,577	Travelling & Accomodation Expenses	1,26,39,122
3,11,733	Interest received from Bank A/c	4,58,847	4,09,902	Travelling Expenses - Patient	9,74,968
2	Round Off	-	-	Other Project Expenses	12,580
			-	Workshop Expenses	2,45,988
			-	Surgical Instruments-Maintenance & Service Charges	18,585
				Treatment Charges:	
			11,51,803	Cleft & Maxillofacial Treatment Charges	13,89,510
			13,20,432	Craniofacial Treatment Charges	10,96,951
			18,675	CT Scan Charges	-
			45,34,190	Patient Surgery related expenses	8,34,055
			4,07,766	Surgical Expenses	58,12,466
			-	Orthodontic Treatment Charges	27,000
				Professional Charges:	
			8,04,911	Professional Charges/Fees (Medical Diagnosis)	8,40,315
			24,89,494	Professional Charges/Fees (Patient Recruitment)	34,36,168
			63,26,970	Professional Charges/Fees (Surgeons)	68,22,000
				Duties & Taxes:	
			13,78,869	TDS on Professional Charges	14,28,047
			1,32,349	TDS on Contracts	1,41,871
			5,53,587	TDS on Rent	8,59,778
				By Administrative Expenses:	
			35,14,691	Professional Charges/Fees	38,06,910
			7,505	Conveyance Expenses	2,404
					4,36,30,181



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For the year ended 31st March 2018 (₹)	Receipts	For the year ended 31st March 2019 (₹)	For the year ended 31st March 2018 (₹)	Payments	For the year ended 31st March 2019 (₹)
			8,649	Repairs & Maintenance - Computer	8,403
			250	Repairs & Maintenance - Office	-
			10,936	Refreshment Expenses	11,502
			2,02,500	Rent	83,682
			49,999	Printing & Stationery	33,584
			6,897	Internet Charges	-
			13,103	Telephone & Mobile Charges	5,649
			21,677	Electricity Charges	-
			37,639	Courier Charges	49,606
			680	Newspaper & Periodicals	-
			95	TDS - Interest & late return fees	-
			16,490	Office Expenses	-
			-	Software License Fee	19,470
			14,160	Audit Fees	17,700
			180	Miscellaneous Expenses	2,657
				<u>Duties & Taxes:</u>	
			3,92,382	TDS on Professional Charges	4,20,590
			290	TDS on Contracts	593
			26,700	TDS on Rent	9,298
				<u>By Other Expenses:</u>	
			726	Bank Charges	189
				<u>By Purchase of Fixed Assets:</u>	
			27,70,000	As per Schedule - 3	1,18,27,402
				<u>By Closing Balances:</u>	
			-	Cash in Hand	422
				<u>Cash at Banks:</u>	
			1,517	HDFC Bank A/c No. 50XXXXX-3327	2,517
			1,56,13,280	HDFC Bank A/c No. 50XXXXX-9330	16,66,623
5,96,85,855	TOTAL	6,15,99,383	5,96,85,855	TOTAL	6,15,99,383

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


(K. K. Maloo)

Partner

Membership Number - 075872

Place : Mumbai

Date : August 09, 2019



For and on behalf of the Trustees of
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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 2019

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 1 : OUTSTANDING EXPENSES

Sr. No.	Particulars	For the Year Ended	
		31st March 2019	31st March 2018
		(₹)	(₹)
1	Professional Charges Payable	14,95,765	10,22,085
2	Cleft & Maxillofacial Treatment Charges Payable	-	1,67,490
3	Patient Surgery related Expenses Payable	-	8,34,055
4	Surgical Expenses Payable	32,11,349	87,780
5	Patient Recruitment Expenses Payable	28,200	1,12,122
6	Rent Payable	2,07,331	1,21,770
7	Sita Pariwahan	-	3,44,918
8	Vignesh Enterprises (Hotel - D V Manor)	-	6,34,651
9	Hospital Charges/ Fees Payable	8,33,756	-
10	Advertisement Exps - Medical Missions Payable	96,526	-
11	Audit Fees Payable	24,780	17,700
12	Travelling Expenses Payable	22,30,415	36,413
13	Food Expenses Payable	2,57,631	1,29,446
14	Courier Charges Payable	17,970	9,290
15	Hiring Charges Payable	1,77,750	-
16	Printing & Stationery Exps. Payable	1,47,365	-
17	Surgical Instruments - Maintenance & Service Charges Payable	18,585	-
18	Transportation Charges Payable	95,575	-
19	Telephone Charges Payable	471	471
	TOTAL	88,43,469	35,18,191



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INGA HEALTH FOUNDATION
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FCRA NO. 094421609 DATED 08/10/2015
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2019
FOREIGN CONTRIBUTION ACCOUNT
(Amount in Indian Rupees)

SCHEDULE 2 : GRANTS RECEIVED IN ADVANCE

Sr. No.	Particulars	Opening Balance as on 1st April 2018	Received during the year	Applied during the year	Closing Balance as on 31st March 2019
		(₹)	(₹)	(₹)	(₹)
	Foreign Contributions:				
1	Operation Smile Inc.	1,07,47,763	4,36,02,091	5,42,74,540	75,315
2	GlaxoSmithKline Pharmaceuticals Limited	-	-	-	-
3	Charities Aid Foundation India	-	19,23,648	19,23,648	-
4	Biddle Sawyer Limited	5,54,000	-	5,54,000	-
5	Stiefel India Private Limited	1,17,706	-	1,17,706	-
	TOTAL	1,14,19,469	4,55,25,739	5,68,69,894	75,315



lh *Shree Prasad*

INGA HEALTH FOUNDATION

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

FCRA NO. 094421609 DATED 08/10/2015

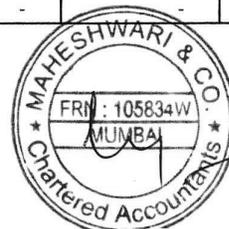
SCHEDULES FORMING PART OF FINANCIAL STATEMENTS AS AT 31ST MARCH 2019

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 3 : FIXED ASSETS

Sr. No.	Assets	Rate of Depreciation	W.D.V. as at 31st March, 2018	Additions during the year		Sold during the year	Total	Depreciation for the year	W.D.V. as at 31st March, 2019
				More Than 180 Days	Less Than 180 Days				
				(₹)	(₹)				
1	Surgical Instruments	15%	1,42,333	-	3,32,386	-	4,74,718	46,279	4,28,440
2	Ambu Bag	15%	64,724	-	20,300	-	85,024	11,231	73,793
3	AN Box	15%	11,780	-	22,500	-	34,280	3,454	30,825
4	Anestheisa Machine	15%	17,22,451	-	9,45,000	-	26,67,451	3,29,243	23,38,209
5	Autoclave	15%	6,74,205	-	6,69,603	-	13,43,808	1,51,351	11,92,458
6	Bed Side Monitors Mindray	15%	6,92,184	-	-	-	6,92,184	1,03,828	5,88,357
7	Blood Pressure Kit	15%	10,787	-	30,600	-	41,387	3,913	37,474
8	Cautery Machine	15%	-	-	28,88,480	-	28,88,480	2,16,636	26,71,844
9	Cleft Lip & Palate Set	15%	-	-	41,758	-	41,758	3,132	38,627
10	Curing Light Dental	15%	40,452	-	-	-	40,452	6,068	34,384
11	Dental Instrument	15%	14,383	-	-	-	14,383	2,157	12,226
12	Electrocautery Machine	15%	22,92,299	-	-	-	22,92,299	3,43,845	19,48,454
13	Flexi Blade Adult	15%	4,462	-	-	-	4,462	669	3,793
14	Laryngoscope Adult	15%	24,095	-	14,700	-	38,795	4,717	34,078
15	Laryngoscope Pedi	15%	24,095	-	14,300	-	38,395	4,687	33,708
16	Motor Dental	15%	13,484	-	-	-	13,484	2,023	11,461
17	Nebulizer	15%	6,293	-	4,300	-	10,593	5,244	5,349
18	Oxygen Monitor	15%	31,463	-	-	-	31,463	4,719	26,743
18	Oxygen Regulators	15%	17,979	-	15,900	-	33,879	3,889	29,989
19	PACU Box	15%	-	-	15,000	-	15,000	1,125	13,875
20	Patient Monitor	15%	16,39,668	-	21,34,513	-	37,74,181	4,06,039	33,68,142
21	Pediatric Ventilator	15%	7,41,626	-	-	-	7,41,626	1,11,244	6,30,382



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Sr. No.	Assets	Rate of Depreciation	W.D.V. as at 31st March, 2018	Additions during the year		Sold during the year	Total	Depreciation for the year	W.D.V. as at 31st March, 2019
			(₹)	More Than 180 Days	Less Than 180 Days	(₹)	(₹)	(₹)	(₹)
			(₹)	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
22	Piano Box Crash Box	15%	54,614	-	1,67,500	-	2,22,114	20,755	2,01,360
23	Suction Machine	15%	16,63,040	-	5,44,320	-	22,07,360	2,90,280	19,17,080
24	Vaporizer	15%	7,55,110	-	7,36,736	-	14,91,846	1,68,522	13,23,324
25	Video Laryngoscope	15%	-	-	6,61,920	-	6,61,920	49,644	6,12,276
26	ZOLL Defibrillator	15%	12,13,570	-	-	-	12,13,570	1,82,035	10,31,534
27	Neuro Drill & Saw System	15%	15,89,500	-	-	-	15,89,500	2,38,425	13,51,075
28	Defibrillator	15%	-	-	12,65,907	-	12,65,907	94,943	11,70,964
29	Headlight	15%	-	-	2,15,000	-	2,15,000	16,125	1,98,875
30	Transport Ventilator	15%	-	-	8,94,333	-	8,94,333	67,075	8,27,258
31	Air Conditioner	15%	31,463	-	-	-	31,463	4,719	26,743
32	Hard Disk Drive	40%	1,636	-	-	-	1,636	654	981
33	Furniture	10%	-	-	1,92,346	-	1,92,346	9,617	1,82,729
	TOTAL		1,34,77,695	-	1,18,27,402	-	2,53,05,097	29,08,287	2,23,96,810



h *Deepak*

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 2019

FOREIGN CONTRIBUTION ACCOUNT

(Amount in Indian Rupees)

SCHEDULE 4 : FOREIGN CONTRIBUTION

Sr. No.	Particulars	For the Year Ended	
		31st March 2019	31st March 2018
		(₹)	(₹)
1	Operation Smile Inc.	5,42,74,540	4,40,64,089
2	Charities Aid Foundation India	19,23,648	20,46,129
3	Stiefel India Private Limited	1,17,706	3,71,294
4	Biddle Sawyer Ltd	5,54,000	-
5	GlaxoSmithKline Pharmaceuticals Ltd	-	3,42,406
	TOTAL	5,68,69,894	4,68,23,918



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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 2019
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:

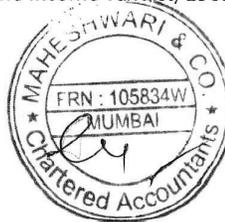
Except for receipts of donation/grants in foreign currency, the trust has no other receipts/income in foreign currency. Donations in foreign currency are accounted for at the rates prevailing on the date of credit in the bank account.

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 4,55,25,739.42. There are no outgo in foreign currency.

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



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