

# **ANNUAL ACCOUNTS**

**2017-2018**

**INDIAN RED CROSS SOCIETY  
NATIONAL HEADQUARTERS**

CA R.RAVINDER F.C.A.  
Partner

C/o SRI RAVIVERMA & Co.  
Chartered Accountants

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The Members,  
Managing Body,  
Indian Red Cross Society,  
National Headquarters,  
New Delhi.

We have audited the attached Balance Sheet along with schedules of Indian Red Cross Society, National Headquarters, New Delhi as at 31st March, 2018 as also the annexed Income & Expenditure Account for the year ended on 31st March, 2018 along with locally audited accounts and report of the Disaster Relief Fund as at 31<sup>st</sup> March 2018. These financial statements are the responsibility of the management. We have to express our opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require us to plan and perform the audit and obtain reasonable assurance that these financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that through our audit we have been able to arrive at a reasonable basis to form our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the annexed accounts read together with the notes to Accounts (Schedule No. X) and particularly,

Note No. 1 to 4 Income Tax Matters.  
Note No. 5 (a) Title deed of A-9, Nizamuddin West, New Delhi.  
Note No. 6 to 10 Rent/License Fees from Tenants.  
Note No.12 (a) Property Tax.  
Note No. 12 © Staff members on Contractual basis.  
Note No. 12 (d) Payment as per 7<sup>th</sup> Central pay commission (NHQ)  
Note No. 12 (e) Employees contribution to PF  
Note No. 12 (f) Interest on late deposit of Service Tax  
Note No. 14 Goods & Service Tax Act 2017  
Note No. 15 Cenvat Recovery  
Note No. 16 Disaster Relief Section  
Note No. 17 (a) to (f) Foreign Exchange  
Note No. 20 Blood Bank  
Note No. 21 (b) Internal Audit  
Note No. 21 (c) Income & Expenditure Account  
(ii) Common Expenditure  
(vi) Current Assets

gives a true and fair view in conformity with the accounting principles generally accepted in India.

- i) In case of Balance Sheet, of the State of Affairs of the Society as at 31st March, 2018 and
- ii) In case of Income & Expenditure Account, of the surplus for the year ended on that date.

for Sri Ravi Verma & Co.  
Chartered Accountants



*R. Ravinder*  
(R.Ravinder)(F.C.A)  
Partner  
M.No.010421  
Firm No. D000859N

Place: New Delhi  
Dated: 08<sup>th</sup> October 2018



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## Schedule - X

### A. Significant Accounting Policies:

1. The Accounts are prepared under the historical cost method and is in accordance with applicable Accounting Standards except for the Accounting Standard on Retirement Benefits ( AS 15) [ Refer note to Account No.8 ]
2. The accounts are prepared on Mercantile system of accounting except for the Project funds in the Foreign Exchange account which are maintained on Cash basis and are accounted for in the year of receipt of expenditure statement/bills from various project units and after approval of the Funding Agencies and Management in the form of booking certificates.
3. All donations for earmarked purpose are credited to respective funds. Other donations are recognized as income of the Society.
4. Investments are stated at cost.
5. Fixed Assets are stated at cost except those received as donations/financed out of specific funds and are not reflected in the accounts.
6. i) Depreciation on Fixed Assets acquired from own funds is provided on the written down book value method at the rates shown in Schedule V.  
ii) The Society has credited depreciation reserve account for the depreciation charged on the fixed assets.
7. The Stock, Stores and Consumables are valued at cost as certified by the management.
8. Retirement Benefits:
  - i) Contribution for gratuity is made on adhoc basis as per approved budget to the Gratuity Fund of the Indian Red Cross Society;
  - ii) Leave encashment is accounted for at the time of payment.
  - iii) Society Contribution to Provident fund is being deposited in the Employee's Provident Fund accounts on six monthly basis.
9. The Society does not prepare a separate schedule of interest shown in the Bank's statement for Saving bank account and Current account connected with Corporate Liquid Term Deposit account.



**B. Notes to the Accounts**

**Income Tax Matters**

1. In spite of the letter of GOI, Ministry of Finance, Dept. of Revenue, CBDT dated. 19<sup>th</sup> May 2010, some of the branches of Red Cross Society are still using the PAN No. and TAN No. including the Registration under section 12A and 80G of the IT Act. Society has instructed all the branches on 26<sup>th</sup> November 2010 not to use the NHQ's PAN & TAN No's. Till date no concrete action has been taken in this matter to regularize the same. Due to this, the Income Tax Recoverable does not synchronize with 26 AS computed by the Traces (IT) dept.

**2. Exemption under Section 197(1) of IT Act 1961**

The Certificate under Section 197(1) dated 16-08-18 issued by the Income Tax Dept. under IT Act, 1961 relating to deduction of tax at source was received by the society and action on the same has been taken accordingly.

**3. Income Tax Recoverable**

(a) The IT Recoverable has been tallied with the figures as shown in Form 26AS (Annual Tax Statement u/s 203AA of the Income tax Act 1961) and is as per TI returns.

	<u>F.Y.</u> <u>2016-17</u>	<u>F.Y.</u> <u>2017-18</u>
As per 26AS	Rs. 94,29,488/-	Rs. 1,51,12,740/-

The year wise breakup of the above amount pertaining to IRCS (NHQ) is as under:-

<u>Assessment Year</u>	<u>Rs.</u>
2011-12	Rs. 2,28,656/-
2012-13	Rs. 15,850/-
2013-14	Rs. Nil
2014-15	Rs. 20,04,502/-
2015-16	Rs. 49,48,324/-
2016-17	Rs. 13,56,432/-
2017-18	Rs. 8,79,724/-
2018-19	Rs. 56,83,252/- (including TDS under PF Rs. 54,026/-)



4. Year wise details of the position regarding Income tax returns for the various years as under:

a) 2010-11 & 2011-12

- i. The Asst. Commissioner of Income Tax (E) in his order dated 28.10.2016 has raised demands of Rs. 1716395/- for A.Y 2010-11 and Rs. 12,91,032/- for A.Y. 2011-12 and based on the office memorandum of CBDT, New Delhi dated 29.02.2016 Rs. 297460/- and Rs. 193655/- the society has made interim payment of 15% of the disputed demand till the disposal of first appeal. The above appeals has been heard on 5-9-18 in the office of the commissioner of IT (appeals and the commissioner has disposed of the demand raised against IRCS).

b) 2012-13

Scrutiny for the A.Y 2012-13 is still pending since 26-3-15. No further action/hearing has been recorded in the documents for this year and the case has been kept in abeyance and the latest position in this regard is not available.

c) 2013-14

The assessment was completed on 17-3-16 under section 143(1) and a refund of Rs. 41,15,030/- was received by IRCS

The Assistant Commissioner, Income Tax (CPC) had assessed a sum of Rs. 1,26,49,618/- for the A.Y. 2013-14 in his order dt 27-3-15 after adjustment of refund of Rs. 35,78,289/- and raising a demand of Rs. 90,71,329/-. IRCS has filed rectification application against the demand u/s 154 of the IT Act 1961 in Aug 2015. The refund of Rs. 35,38,289 has been received on 26.08.2016.

d) 2014-15

The assessment order dated 25-3-16 for the A.Y. 2014-15 has been received and the Dept. has raised a demand of Rs. 3,91,64,905/- after considering a refund of Rs. 23,69,836/- (including interest of Rs. 2,53,908/-) against the amt. claimed by Society of Rs. 41,20,430/- in its IT return against which a claim of of Rs. 4,15,34,745/- as shown in the IT website for the A.Y 2007-08 has been adjusted. An application u/s 154 has been duly filed in the IT dept. on 11-04-2016 within prescribed time limit to carry out the rectification of the demand. It is to be considered whether the website demand can be legally tenable while making an assessment order by the income tax department. The society has to obtain or trace out the original demand order to properly follow up with the IT authorities. Whereas, the society has incurred a financial loss of Rs. 8.39 crores because of payment of property tax for the earlier years aggregating of Rs. 14.57 crores.

e) 2015-16

The assessment for the F.Y. 2015-16 (A.Y. 2016-17) is under process and has to be completed before the end of year 2018.

5. **Fixed Assets**

a) **Property at Nizamuddin West**

The property was gifted by Dr. Maitree Choudhary to IRCS on 13<sup>th</sup> Dec 1996 and as per the decision of the managing body the first floor of the property at A-9, Nizamuddin West was occupied by IFRC, SARD office from 29<sup>th</sup> Oct 2008 onwards. The same stands vacated on 6-4-2015.

The process of mutation of the property in the name of IRCS has not been initiated till date and effective steps has to be taken in this regard.

b) **Gifted Vehicle**

During the year 2016-17 Registration Fee, Road Tax, and other incidental charge towards a Toyota Fortuner under Reg. no. DL1CV4194 on 5-3-18 gifted by IFRC as donation costing (approx. Rs. 21,15,514/-) and expenses aggregating to Rs. 2,59,840/- was incurred. The vehicle has been put to use on 5-3-18. The same has not been Capitalised as per significant accounting policy no. A(5).

**INCOME**

6. **Rent/Licence Fees from tenants**

**IDBI**

- a) The rent/Lease Deed Agreement between IRCS NHQ and IDBI for 3rd, 4th & 5th floors total area of 35,657.68 sq. ft. & 767 sq. ft. of basement of IRCS Main Building and one car garage for the period 1-4-17 to 31-7-17 was received as under :-

<b><u>Period</u></b>	<b><u>Date of Receipt</u></b>	<b><u>Amount</u></b>
01-04-17 to 30-06-17	22-08-17 (less TDS)	Rs.4,63,06,580/- (received on 22-8-17)
01-07-17 to 31-07-17	10-10-17	Rs. 162,97,999/- (received on 10-10-17)

- b) IDBI vide its letter dt. 28.04.2017 had informed the society about the termination of lease agreement with IRCS and to vacate the premises on 31.07.2017. IDBI settled the Rent payment as per their commitment except property tax dues which requires follow up.

- c) As per the decision of the managing body meeting held on 28 Feb 2018 an adjustment of Rs. 87.89 lacs was compiled towards cost of left over items by IDBI at 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> floor of IRCS(NHQ) (Based on technical evaluation report from M/s Space (India) technical Associates)



**Items wise Details are as under:-**

Maint. Of building	Rs. 35,18,580/-
Fixtures	Rs. 1,20,000/-
Electrical Equipment	Rs. 21,39,420/-
Power Generating Equipment	Rs. 6,50,000/-

The approximate dues to be received from IDBI was worked out by IRCS as on the date of handing over i.e. 31-7-17 worked out to Rs. 11,82,90,187/- comprising of :

Rent	Rs.1,62,97,999/- *(actual)
Property tax for the period 23-7-14 to 31-7-17	Rs. 10,19,921,88
** (projected)	

- Was fully received during 2017-18.
- \*\* The actual property tax as calculated works out to Rs. 9,87,69,779/- as recoverable from IDBI on the date of handing over the premises i.e. 31-7-2017. Subsequently a sum of Rs. 3,44,93,182/- was received on 15-3-2018, thus leaving a recoverable balance from IDBI of Rs. 6,42,76,597/- follow up action for recovery has to be initiated.

d) Apart from the items mentioned in para no.

It is to be noted that IDBI has left the premises on 31.07.2017 and the AC/Cooling Plant of Rs. 134.05 lacs, the cost of which has already been recovered fully by IDBI out of rent payment but the AC/Cooling Plant was not capitalised in the books of IRCS. It is suggested that present cost of the AC/Cooling plant has to be evaluated through an independent value and brought into the account in the year 2018-19.

G.S.T has been claimed for the period 01.07.2017 to 31.07.2017 at the applicable rate.

**7. ISM (AYUSH)**

The license agreement with the ISM (AYUSH) has not been executed but the rent was received from the Ministry at a rate specified based on the Memorandum of understanding with the Ministry for the period of occupation except for a sum of Rs.403.32 lacs recoverable apart from property tax. Proportionate property tax upto 30-11-12 (vacated the premises only in Nov. 2012) has still not been claimed from ISM. Further a sum of Rs.43,35,410/- is recoverable towards the property tax for utilization of open area as claimed by NDMC for the years 2009-10 to 2012-13. Decision on the recoverability of this amount from the ministry is still pending and in our view the matter has to be treated urgently. If not recovered the same has to be written off as bad debt.



8. CMSS

- a) Rent inclusive of GST has been received for the period 1-4-17 to 31-3-18 in terms of lease agreement executed on 5-6-13 inclusive of 10% enhancement w.e.f. 06.06.2016

<u>Period</u>	<u>Amount</u>
1-4-16 to 30-6-16	Rs. 87,25,271/- (*TDS Rs.4,46,408/-)
1-7-16 to 31-7-16	Rs. 31,09,592/-
1-8-16 to 31-12-16	Rs. 1,55,47,960/-
1-1-17 to 31-3-17	Rs. 93,28,776/-
1-4-17 to 30-6-17	Rs. 95,98,268/- (inclusive of Service Tax SBC and KBC of Rs. 83,764/-)
1-7-17 to 31-3-18	Rs. 3,15,87,975/- (inclusive GST of Rs. 5,35,390/-)

- b) The Property Tax till date is recoverable is as under:-

2013-14	Rs. 3,67,861/- (additional)
2014-15	Rs. 77,80,560/- including (additional)
2015-16	Rs. 80,60,413/-
2016-17	<u>Rs. 83,48,645/-</u>
<b>Total</b>	<u>Rs. 2,45,57,479/-</u>
2017-18	Rs. 87,063,58/-

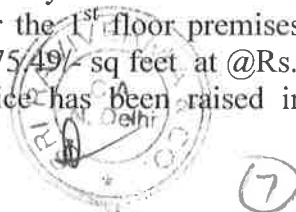
- c) The Service Tax receivable is as under:-

The Service Tax amounting to Rs. 24,77,565/- for the year 2013-14 has been adjusted and treated as written off during the year because the service tax investigation relating to service tax recovery has been closed and treated as nill by the assistant commissioner (AE) CGIT, Delhi South on 9-3-2018.

9. DHR

- a) (1st Floor)

During the year 2017-18 IRCS entered into an agreement with DHR for the 1<sup>st</sup> floor premises on 13-9-18 for occupation w.e.f. 10-1-18 of 11,375.49/- sq feet at @Rs. 407.45 sq mtr to Rs. 1,48,19,857/- for which invoice has been raised in 6-7-2018 and the proportionate





property tax for this amount has not been claimed. The 1<sup>st</sup> floor even though let out has not occupied/used till date.

**b) (2<sup>nd</sup> Floor)**

Rent inclusive of Service Tax, SBC, KKC amounting to Rs.6,53,72,419/- only for the period 1-4-17 to 31-3-18 has been received in terms of lease agreement executed on 05.03.2016 inclusive of 10% yearly enhancement w.e.f 06.03.2016.

<u>Period</u>	<u>Date of Receipt</u>	<u>Amount</u>
1.4.17 to 30.6.17	27.12.17	1,59,90,554/-
1.7.17 to 31.10.17	27.12.17	2,15,76,936/-
1.11.17 to 31.12.17	31.03.18	1,09,38,466/-
1.1.18 to 5.3.18	31.03.18	1,18,20,599/-
6.3.18 to 31.3.18	31.03.18	<u>50,45,864/-</u>
	<b>Total</b>	<b><u>65,37,24,19/-</u></b>

The Property Tax receivable of Rs. 2,38,25,302/- yearwise is as under:-

<b>2013-14</b>	<b>Rs. 6,70,097/- (additional)</b>
<b>2014-15</b>	<b>Rs. 22,12,009/- (additional)</b>
<b>2015-16</b>	<b>Rs. 1,28,46,996/-</b>
<b>2016-17</b>	<b>Rs. 1,33,08,062/-</b>
<b>2017-18</b>	<b>Rs. 38,79,008/--</b>

c) The Service Tax receivable is as under:-

The Service Tax amounting to Rs. 50,23,694/- for the year 2013-14 has been adjusted and treated as written off during the year because the service tax investigation relating to service tax recovery has been closed and service tax balance treated as nil by the assistant commissioner (AE) CGIT, Delhi South on 9-3-2018.

**10. Ministry of Health & Family Welfare (3<sup>rd</sup> and 4<sup>th</sup> Floor)**

Society had leased out the 3<sup>rd</sup> and 4<sup>th</sup> floor premises on 28-9-17 for occupation admeasuring 22,82,7.68 sq feet (11,375.49 sq feet -- 3<sup>rd</sup> floor and 11452.19 sq feet – 4<sup>th</sup> floor). Including GST Aggregating to Rs.6,69,49,597/- for the period from 28-9-17 to 31-3-18 of which only Rs. 2,30,48,220/- (period 28-9-17 to 30-11-17) was received on 31-3-18. The balance of Rs. 4,39,01,377/- is still recoverable from MOHF as on date.

**11. Membership Subscription – F/R**

The Management has been receiving periodically the 15% share of membership subscription (Fund raising) from the state branches. The Management had changed the policy of collecting the amount for certificates to be issued to the state branches only when the society receives the 15% share of membership subscription in advance.



## 12. EXPENDITURE

### a) Property Tax Payable/paid

Based on their assessment vide letter no. A04800/DD/Tax/2014 dt 29-12-15 Rs. 8,71,79,647/- including property tax of 2015-16 and as per order of NDMC and based on Annual value of proportionate property tax of open space for rented portion has been paid out of which Rs. 1,06,86,250/- is the portion of property tax of the society and the remaining property tax of Rs. 7,64,93,397/- towards which the institutions have released proportionate property tax as per lease agreement as under:

	<u>Amount (Rs.)</u>	<u>Remarks</u>
IDBI	4,66,30,322/-	Received
AYUSH	4,33,54,10/-*	
DHR	1,57,29,102/-	Received
CMSS	<u>9,79,85,63/-**</u>	
	<u>Rs. 7,64,93,397/-*</u>	

\* Decision on the recoverability of this amount from the ministry is still pending and in our view the matter has to be treated urgently. If not recovered, the same has to be written off as bad debt.

\*\* Follow up of the recovery from CMSS has be expedited.

### b) Service Tax Recoverable/payable

It was noted that the institution had billed inadvertently an amt. of Rs.28,97,386/- twice in their IDBI Bill no. D32012/01/14-15/P&A/6 dt 1-9-15 and D32012/01/14-15/P&A/8 for Rs. 6,593,1563/- and Rs. 1,15,853.669/- and rent bill no. D32021/01/14-15/P&A/149 dt 24-3-15 for Rs. 80,058,65/- in claim of service tax of Rs. 3,18,723/- resulting in excess payment towards service tax to the department. As per advice of the tax-advisor, the institution is requesting for refund of excess service tax paid which is one year from the date of payment as per requirement under Section 11 B of the Central Excise Act, 1944. Based on tax advisor's guidance the society had filed a letter dated 22-3-16 to the Asst. commissioner of service tax, ND. Based on the appeal order Rs. 3,18,723/- was refunded on 17.04.2017.

### c) Staff members working on contractual basis under the various projects supported by IFRC, ICRC/PNS Rs. 55,2,460/-

- There are number of members of staff who are being paid consolidated amount through various funding agencies and to support this adjustment there is no **Memorandum of Undertaking** with them. The expenses without proper

adjustment/reconciliation are being treated normally under the head salaries & allowances of the society. The management has to take adequate steps to recover the balance amount from the funding agencies.

ii. With effect from Jan 2018 onwards IFRC is not funding any of the staff of IRCS. Such employees have to be accommodated in the regular payroll of the society.

**iii. Non Funded salaries of staff**

After verification of the salaries of staff being funded by the various agencies, it was noted that an amount of Rs. 28,83876/- has been debited in the head of account in respect of the employees who have not been fully reimbursed by the funding agencies.

The regularization of service rule in respect of such employees have to be formulated by the society.

**d) Payment as per 7<sup>th</sup> Central Pay Commission (NHQ)**

A sum of Rs. 80,67,838/- was provided for during 2016-17 towards arrears payable to staff under 7<sup>th</sup> Pay Commission as declared by the Ministry of Finance by GOI w.e.f. 01/01/2016 on 29<sup>th</sup> of July 2016 and as recommended by the Finance Committee of IRCS NHQ., on 19/09/2016. Out the above a sum of Rs. 7,30,081/- is still to be paid as on 31-3-18.

A sum of Rs.12,86,361/- towards transport and house rent allowance to staff of IRCS (NHQ) as per the recommendation of the central pay commission has been provided during 2017-18 which is approved on 1<sup>st</sup> Feb 2018 by the Ministry of Health Family Welfare.

**e) Employees contribution to PF fund Rs. 69,98,145/-**

The following deductions were made towards employees contribution to PF from the salary of employees in the year Oct 2017 as under:-

IRCS (Main Fund)	Rs.21,23,860/-
M&CWB	Rs.16,01,186/-
Disaster Relief	Rs.10,33,250/-
Blood Bank	Rs.15,64,736/-
HSS	Rs.6,79,114/-

The above assets of same has not been released till date to the staff provident fund account. This is not in accordance with significant accounting policy no. A8(iii).

**f) Interest on late deposit of Service Tax Rs. 70,78,944/-.**

Society had to pay interest of Rs. 2476945/- on service tax of Rs. 1908321/- for the period from 1-4-11 to 31-7-17 and interest of Rs. 4601999/- on pending service tax of Rs. 61,67,789/- on service charges received from IDBI for the period 2010-11 to 2015-16. The

payment had to be made as per demand notice received from the office of PR. Commissioner of GST South dated 24-3-17.

**13. Advance to Staff towards LTC, Travel, Meetings etc.**

The employees are not settling the accounts within a period of one month of the completion of tour due to which they are reflected in the accounts year after year without proper adjustment.

**14. Goods & Service Tax Act 2017**

The particular tax came into effect from 1-7-17 and accordingly the society was provisionally registered with govt. of India (GOI) in form GST REGA25 having registration no. GSIN07AAATI4270NIZE on 26-6-17. Accordingly the parties dealing with goods and services with the society were informed to bill using GST no. and society also raised invoices on the society license fees mentioning the no.

Being the first year of its operation there are no. of mistakes which has crept in the portal of IRCS maintained by the ministry of finance.

The returns in GST 1 and GST 3(B) as required by the act has being filled periodically within the prescribed date of filing till year ending March 18.

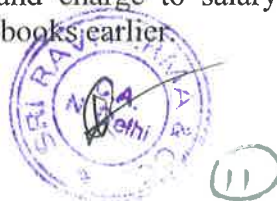
The expenses incurred through the Foreign Exchange fund account of IRCS is not reflected not incorporated in the society account but are shown as utilization in FC4(Form) submitted to ministry of Home Affairs. The reconciliation between the GST return under GST 1 and GST (3b) and the financial books of the society has not been completed till date. However, the same has to be audited by any independent auditor before 31 Dec 2018.

**15. Cenvat Recovery**

The Society had not claimed GST (Cenvat) of Rs. 9,90,532.14 for the period from 1-7-17 to 31-3-18 which is appear in GST portal. This matter has to be taken for adjustment before 25-10-18. Non adjustment in such cases will carry an interest of 24% on credited availed.

**16. Disaster Relief Section:**

- a) In the absence for demand for Property Tax from Local Authorities, no payment/provision has been made for property tax on warehouses/staff quarters.
- b) Premises on Rent had been given to M/s Silver Pacific Packaging, Salt Lake, Kolkata. A sum of Rs. 3 lacs is recoverable from them as on 31<sup>st</sup> March, 2009 subject to reconciliation. The tenant is neither paying the rent nor the Society has filed a vacation case against them nor a provision for rent due from April 2009, till date, has been made. The premises is under lock of tenant. Legal advice is obtained. IRCS is issued a legal notice, before filing a case. Latest position in this regard has not been informed.
- c) The society made the payment of MACP (Modified Assured Carrier Plan) to staff members under 6<sup>th</sup> Pay Commission recommendations along with normal monthly salary and charge to salary account if any for which no provision is made in the books earlier.



- d) Value of stocks in different warehouses is neither reflected in the financial statements nor physically verified during the year. The value of relief material sent to affected sites are neither valued nor adjusted against receipt of relevant funds.
- e) Stocks and movement of stocks in different warehouses are not reflected in the Financial Statements. The receipt of funds for Replenishment of Stores are credited to replenishment of stores under the head Other Funds – Schedule D and not adjusted against store purchases. Incidental/transport expenses towards the dispatch of such supplies to affected sites/inter transfer between warehouses are accounted for as “Relief Supplies & Services”.

**17. Foreign Exchange:**

- a) The Society (Foreign Exchange) has advanced to the State Branches towards Project expenditure aggregating to Rs. 1181.91 lacs (P.Y.Rs. 1152.65 lacs) and is subject to confirmation and ultimate utilization (end user) adjustment/recovery thereon. Steps has to be taken expeditiously year wise/branch wise breakup has to be analyzed and action taken thereon. This matter is pointed out year after year.
- b) Amount credited by Bank aggregating to Rs. 47.10 Lacs is continuing in the account for the years 2005-2006 to 2009-2010 and the same has not been adjusted in the absence of proper evidence from the Bank.
- c) An amount of Rs.22.15lacs as on 31-3-18 has been paid towards Irish TB Project which commenced on 4-3-2015. The adjustment relating to the same will be carried out by the society based on the booking certificate from the Irish Red Cross as and when received.

**d) Donation for procurement from Singapore Red Cross Rs. 1,00,29,268/-**

The above amount was received from Singapore Red Cross for procurement of non fund relief item for distribution to people affected from Tamil Nadu and A.P cyclone. However, no procurement was done but utilised the stocks available in the warehouse during the year 2016-17 as under

	<u>Tamil Nadu</u>	<u>A.P.</u>
From Arakonam	22,58,520/-	18,59,385/-
From Kolkata	3,90,920/-	3,21,835/-

Replenishment of stocks issued from the warehouses aggregating to Rs. 48,30,660/- has not been dispatched during 2016-17 has not been procured till date. No dispatch of materials has taken place during the year 2017-18.

Incidentally, It may be mentioned that no financial entries have been recorded in the books of the society.

Action report has to be confirmed by the Singapore Red Cross.

Action has to be undertaken by the DM Section in this matter on priority basis.



During the year expenditure amounting to Rs. 45,743/- was incurred by Foreign Exchange account pertaining to transfer of stocks from Arakonam and Kolkata warehouses.

Singapore Red cross vide its E-mail dated 28-6-2018 had agreed to the utilization of unused refunds line with the society aggregating to Rs. 51,52,865 to be utilized from social and Emergency Response Volunteer (SERV) programme as proposed by IRC.

e) **Advance towards replenishment of family pack relief materials**

**Earmarked Fund out of donation (IFRC) Rs. 2,25,66,944.00**

**Donation for Bihar flood Rs. 25,03,533.00**

**Donation for West Bengal cyclone Rs. 1,50,000.00**

All the above funds were kept at the disposal of IFRC in the beginning of April 2013. The procurement of materials had been arranged during the year 2013-14 and the relief material were duly procured and kept at Bahadurgarh, Arakonam and Kolkata warehouses but the necessary financial adjustment entries has not been incorporated in the Main Fund A/c of IRCS. The same balances as of 2015-16 are being carried forward during the year 2017-18. The necessary action has to be duly taken by the accounts section in this regard.

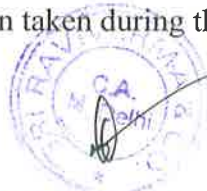
- f) Current Liabilities includes payable to State Branches an amount of Rs. 72,90,889.84 (P.Y. 51,12,822/-) as the branches have incurred expenditures beyond the advance transferred by the headquarters, follow-up action is needed from the management to recover the amount from the funding agencies.

g) **Advance /Liabilities**

The year wise, branch wise, details of the various debtors & creditors has not been worked out and proper steps has to be taken on priority basis.

**18. Maternity & Child Welfare Fund**

- a) The title deeds pertaining to the Land & Buildings at M&CW hospitals at Nagthat (JB) and Chamma (TG) has not been executed so far and not obtained till date. The administration has not been following up this issue year after year. No fresh action has been reported till date.
- b) The public of old Tehri had donated a building in old Tehri (U.P.) for Balvikas Kendra sometimes in late fiftys. Govt. of Uttarakhand decided to construct a Dam across River Ganga in old Tehri & consequently a price of Land measuring 399 Sqmt. was allotted in New Tehri. Also a compensation amounting to Rs.4.54 lacs was paid to IRCS for the Building & the material. Thus we have land in New Tehri for which the title deeds have not been made available to us for our verification/scrutiny. The amount of compensation is lying under Sundry Creditors. The value of land has to be properly evaluated after the necessary legal formalities and brought into the books of accounts of the Society. No fresh action taken during the year.



## 19. Victorial Memorial Scheme

The budgetary provision of Rs. 2.50 lakh from M&CW fund has not been accounted for as there are no activities under V.M.S fund for the past years.

## 20. Blood Bank

- a) The GRC had contributed to the renovation of the Blood Bank at NHQ and had completed the project during the year 2012-13.
- b) A sum of Rs. 1.94 Lacs is lying in the earmarked-fund, Blood Safety project. This amount has to be transferred to the Corpus Fund or has to be returned back to the GRC. Decision in this regard is still pending.
- c) German Red Cross has installed AC Plant approximating Rs. 1 crore and fully automated micro typing blood grouping system costing Rs. 61.93 lacs in the earlier year.
- d) A Blood Bank Mobile Bus JC 12 HD has been donated by UMOPS India/NACO (under AIDS control programme III) and the same has been accounted for in the books at Rs.137.56 lacs under the head "Gifted Vehicle". The vehicle was received on 4th December, 2010.
- e) A blood bank mobile Ambulance HR 63 D 7597 for Rs. 17.36 lacs was received on 11-3-2012 and was registered with transport dept. on 6-2-2013 and the vehicle was donated by State Bank of India.
- f) Grant in aid (recurring) was received from Ministry of Health Government India for the year 2017-18 (Non-Planned) of Rs. 40 lacs has been credited in the accounts of Blood Bank as per management decision.
- g) A sum of Rs. 34 lacs received during the year 2016-17 towards Refrigerated Centrifugal Machine for Blood Bank from SABIC INDIA PVT. LTD. on 31.03.2017 and has been shown under Earmarked fund separately in the books of accounts. Further action is being taken during the year 2018-19.
- h) Assets were bought and installed by the German Red Cross aggregating to Rs. 1,781.02 lacs and handed over to IRCS Blood Bank in the year 2012-13 and has not been capitalised in books of accounts in terms of significant accounting policy no. A(5).

## 21. Other Comments

### a) Confirmation of Balances

No separate confirmation of balance of CLTD with SBI (F.D.) Foreign exchange fund aggregating to Rs.1,305.08 lacs & CLTD (FD) with IDBI aggregating to Rs.3,754.19 lacs at year end has not been issued by the respective banks. However, the accounting for the same is based on the account statement of the Bank received by the Management and duly reflected on the face of the Balance Sheet. The bank reconciliation for the year pertaining to the Main and its Allied funds has been carried out after proper ascertainment and adjustments thereon.



b) **Internal Audit**

The internal has not been carried out as on 31<sup>st</sup> March 2018. Appointment of internal audit has been expedite as many other matters are being properly looked into.

c) **Income & Expenditure Account (Surplus) Rs. 78,99,41,33/-**

- i) The Income & Expenditure Account of the society reflects a surplus of Rs. 789.94 lacs during the year against a surplus of Rs. 965.63 lacs in the previous year.

The reason for reduction in surplus during the year is mainly because of Rental income of Rs. 2.49 crores.

- ii) Common expenditure of the main fund of the Indian Red Cross Society under various heads has been allocated to the other funds as per the decision of Finance Committee of the Society and the same has been debited in the Income & Expenditure Account for the past many years. This aspect has to be properly looked into in order to be more accurate based on the changes being effected in various funds of the Indian Red Cross Society.
- iii) In the absence of investments being specifically allocated it is not possible to segregate the investment which are meant for earmarked funds and depreciation reserve as per policy decision taken earlier.
- iv) Fixed Assets register showing details of various items locations; identification marks & cost of items appearing in the financial statements are not available. No physical verification of the Fixed Assets has been carried out for the past many years.
- v) The Interest income of the year has not been allocated to the earmarked funds. The entire interest income on Investments during this year has been credited to respective Income & Expenditure Accounts of various funds of the Society.
- vi) The Current Assets includes Sundry Debtors-Stores of Rs. 1.31 lacs and others of Rs. 19.84 lacs and Stores Material in hand of Rs. 0.53 lacs in Main Fund and Rs. 0.16 lacs in HSS based on actual evaluation. Management has to look in to this matter and segregate the stock and recoverability aspects of Sundry Debtors in order to exhibit the correct position in the accounts. This has to be taken up on a priority basis.

**22. Deficit**

M&CWB (as per I&E A/c)	368.83 lacs
Blood Bank (as per I&E A/c)	207.93 lacs

Management has to think of stream-lining the operations of Blood Bank & M&CWB which is continuing to be only in deficit year after year.





Previous year figures have been re-grouped and re-arranged where-ever considered necessary so as to make them comparable with the figures of the current year.




**INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS  
BALANCE SHEET AS AT 31ST MARCH, 2018**

LIABILITIES	SCHEDULE	AS AT 31.03.2018 Rs.	AS AT 31.03.2017 Rs.
Capital/Corpus Fund	I	148,803,779.50	148,804,428.50
Revenue Surplus		620,214,921.62	541,220,788.12
Assets Gifted/Financed by other Agencies	II	35,742,113.55	35,412,113.55
Earmarked Fund	III		
A) General Purpose Fund		203,092,948.52	205,967,859.98
B) Relief Purpose Funds		128,093,721.93	125,761,854.93
Depreciation Reserve	IV	61,907,817.96	57,648,319.97
Interest on Depreciation Reserve	V	53,865,616.80	53,865,616.80
Current Liabilities & Provisions	VI	120,204,283.08	131,685,569.91
<b>Total Rs.</b>		<b>1,371,925,202.96</b>	<b>1,300,366,551.76</b>
<b>ASSETS</b>			
Fixed Assets	VII	121,662,111.47	109,840,213.47
Capital Work-in-progress		3,823,390.00	5,823,390.00
Investments	VIII	208,657,000.00	199,784,268.00
Current Assets, Loans & Advances	IX	914,418,925.26	864,480,586.27
Project Advance		123,363,776.23	120,438,094.02
<b>Total Rs.</b>		<b>1,371,925,202.96</b>	<b>1,300,366,551.76</b>

Notes to the Accounts X

Place : New Delhi  
Dated : 8 October, 2018

  
MANISH CHOUDHARY  
(Deputy Secretary)

  
DR. VEER BHUSHAN  
(Joint Secretary)

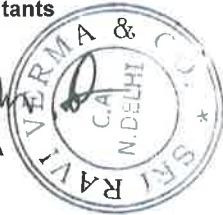
As per our report of even date

For Sri Raviverma & Co.  
Chartered Accountants

  
M.P. GUPTA  
(Hony. Treasurer)

  
DR. R.K. VATS  
(Secretary General)

  
(R. Ravinder), FCA  
(Partner)  
M.No.10421  
Firm Regn.no.D000859N



**INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**

Income	Current Year Rs.	Previous Year Rs.
Interest	43,154,973.96	42,117,438.72
Recoveries towards Blood testing & Processing Cost	4,068,920.00	1,595,730.00
<b>Grants:</b>		
a) GOI - MOH&FW	4,000,000.00	4,000,000.00
b) GOI for ICRC	-	-
c) DSACS	192,000.00	292,000.00
d) SBTC-GTB Hospital	625,000.00	1,800,000.00
e) NPFC-Mumbai	471,800.00	684,600.00
<b>Contribution:</b>		
a) VMS	-	-
b) JRC Subscription	-	38,280.00
Health Promotion Through (A&Y)	255,000.00	417,000.00
PG Diploma Course	551,000.00	522,500.00
Fund Raising	9,310,674.00	7,673,420.19
Income From Publicity Drive	3,696.00	1,918.00
Estate Cell - Licence Fees	214,585,914.00	239,484,804.00
Blood Component Charges	2,059,410.00	1,195,420.00
Miscellaneous Receipts	65,081.00	149,788.00
Donations	843,142.00	2,637,677.00
Payables Written back	-	105,001.00
Receipt from Nursing	125,000.00	90,000.00
First Aid Training Programme	1,075,432.00	833,165.00
PNS Contribution	302,860.00	249,624.00
DMC Usage Charges	150,000.00	-
Sale of Excess Plasma	10,739,064.00	-
Prior period adjustment	3,300.00	-
Excess expenses payable written bank	-	17,011.00
Contributions	534,800.00	214,000.00
<b>Total Rs.</b>	<b>293,117,066.96</b>	<b>304,119,376.91</b>
<b>Expenditure:</b>		
Managment/ Administrative Expenses	86,617,675.24	80,494,031.69
Blood Sera, Chemicals & Bags	3,326,983.00	2,334,011.00
Refreshment to Donor	486,577.40	416,332.00
Warehousing & transportation	19,790,271.64	22,941,290.45
Relief Supplies & Services	345,729.00	665,020.00
Expenses on M&CWB Schemes	29,880,006.00	30,145,857.00
Meeting & Missions	1,664,757.52	1,240,585.25
Bangalore Home Running Expenses	3,817,851.75	2,560,377.88
Welfare Services	11,161,465.00	12,358,692.00
<b>Grants:</b>		
State Branches	599,880.00	610,000.00
<b>Contribution to International Red Cross</b>	<b>9,211,375.24</b>	<b>9,179,602.35</b>
<b>Other Contribution to :</b>		
a) M&CWB for Expenses	-	-
b) V M S Fund	791,608.00	821,070.44
AGM Expenses	-	1,734,034.00
Publicity Expenses	723,294.00	734,559.15
Fund Raising Expenses	217,320.00	1,944,522.00
Staff Quarter Maintenance	274,277.48	486,515.28
Maintenance of Building	31,851,899.60	31,570,544.26
Property Tax	343,085.00	2,265,309.00
Revaluation of stock	-	443,067.59
Prior Period Expenses	127,017.00	1,108,747.67
Depreciation on Fixed Assets	4,259,497.49	2,224,407.23
Maintenance of Equipments	786,221.22	595,717.21
World Red Cross Day Celebration	54,769.00	-
Health Promotion through Ayurveda & Yoga	122,685.00	84,690.00
P.G.Diploma Course	424,660.88	577,828.99
Interest Paid	7,078,944.00	15,491.00
Imprest/Advance Written off	165,083.00	3,715.00
<b>Total Rs.</b>	<b>214,122,933.46</b>	<b>207,556,018.44</b>
<b>(Deficit)/Surplus for the year</b>	<b>78,994,133.50</b>	<b>96,563,358.47</b>
<b>Accumulated (Deficit)/Surplus brought forward</b>	<b>541,220,788.12</b>	<b>444,657,429.65</b>
<b>(Deficit)/Surplus Carried Over to Balance Sheet</b>	<b>620,214,921.62</b>	<b>541,220,788.12</b>

**Notes to the Accounts**

Place : New Delhi  
Dated : 8 October, 2018

As per our report of even date  
For Sri Raviverna & Co.  
Chartered Accountants

(R. Ravinder), FCA  
(Partner)

M.No.10421

Firm Regn.no.D000859N



X

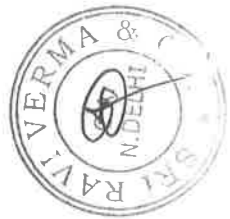
MANISH CHOUDHARY  
(Deputy Secretary)

DR. VEER BHUSHAN  
(Joint Secretary)

M.P.GUPTA  
(Hony. Treasurer)

DR. R.K.VATS  
(Secretary General)

Income	General Fund		HSS		Disaster Relief		Blood Bank		M&CWB		Victoria Memorial Fund		Total	
	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018
<b>Interest</b>	32,659,987.14	33,729,041.00			8,361,459.14	8,262,862.96	194,716.00	309,426.00	80,206.00	62,036.00	821,070.44	791,608.00	42,117,438.72	43,154,973.96
Recoveries towards Blood Testing & Processing Charges							1,595,730.00	4,068,920.00					1,595,730.00	4,068,920.00
<b>Grants:</b>														
a) GOI - MOH&FW							4,000,000.00	4,000,000.00					4,000,000.00	4,000,000.00
b) GOI for ICRC														
c) DSACS							292,000.00	192,000.00					292,000.00	192,000.00
d) SBTC-GTB Hospital							1,800,000.00	625,000.00					1,800,000.00	625,000.00
e) NPFC-Mumbai							684,600.00	471,800.00					684,600.00	471,800.00
<b>Contribution:</b>														
a) From General Fund	(67,209,193.74)	(57,675,317.86)					30,165,445.67	20,792,595.75	37,043,748.07	36,882,722.11			(0.00)	-
b) VMS														
c) JRC Subscription	38,280.00												38,280.00	-
Health Promotion Through ( A&Y)	417,000.00	255,000.00											417,000.00	255,000.00
PG Diploma Course	522,500.00	551,000.00											522,500.00	551,000.00
Fund Raising	7,673,420.19	9,310,674.00											7,673,420.19	9,310,674.00
Publicity	-		1,918.00	3,696.00									1,918.00	3,696.00
Estate Cell - Licence Fees	239,380,383.00	214,499,195.00			38,313.00	16,427.00	66,108.00	70,292.00					239,484,804.00	214,585,914.00
Blood Security & Component Charges							1,195,420.00	2,059,410.00					1,195,420.00	2,059,410.00
Miscellaneous Receipts	69,566.00	39,591.00			7.00	3,000.00	80,215.00	22,190.00		300.00			149,788.00	65,081.00
Donations		15,385.00			111,177.00	20,257.00	2,526,500.00	807,500.00					2,637,677.00	843,142.00
Previous year liability written off					105,001.00								105,001.00	-
Receipt from Nursing	90,000.00	125,000.00											90,000.00	125,000.00
First Aid Training Programme	833,165.00	1,075,432.00											833,165.00	1,075,432.00
PNS Contribution	249,624.00	302,860.00											249,624.00	302,860.00
DMC Usage Charges						150,000.00							-	150,000.00
Sale of Excess Plasma								10,739,064.00					-	10,739,064.00
Prior period adjustment		3,300.00											-	3,300.00
Expenses payable written bank							17,011.00						17,011.00	-
Contributions from DSACS/ICRC							214,000.00	534,800.00					214,000.00	534,800.00
<b>Total</b>	<b>214,724,731.59</b>	<b>202,231,160.14</b>	<b>1,918.00</b>	<b>3,696.00</b>	<b>8,615,957.14</b>	<b>8,452,546.96</b>	<b>42,831,745.67</b>	<b>44,692,997.75</b>	<b>37,123,954.07</b>	<b>36,945,058.11</b>	<b>821,070.44</b>	<b>791,608.00</b>	<b>304,119,376.91</b>	<b>293,117,066.96</b>



Expenditure	General Fund		HSS		Disaster Relief		Blood Bank		M&CWB		Victoria Memorial Fund		Total	
	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018
Management, Administrative Expenses	16,989,268.61	23,812,133.17	4,615,421.56	5,171,497.28	12,695,448.92	10,775,848.90	39,219,510.53	39,809,247.78	6,974,382.07	7,048,948.11	-	-	80,494,031.69	86,617,675.24
Blood Sera, Chemicals & Bags							2,334,011.00	3,326,983.00					2,334,011.00	3,326,983.00
Refreshment to Donor							416,332.00	486,577.40					416,332.00	486,577.40
Warehousing & transportation					22,941,290.45	19,790,271.64							22,941,290.45	19,790,271.64
Relief Supplies & Services					665,020.00	345,729.00							665,020.00	345,729.00
Expenses on Schemes									30,145,857.00	29,880,006.00			30,145,857.00	29,880,006.00
Meeting & Missions	1,240,585.25	1,664,757.52											1,240,585.25	1,664,757.52
Bangalore Home Running Expenses			2,560,377.88	3,817,851.75									2,560,377.88	3,817,851.75
Welfare Services			12,358,692.00	11,161,465.00									12,358,692.00	11,161,465.00
Grants:														
To State Branches	610,000.00	599,880.00											610,000.00	599,880.00
Contribution to International Red Cross	9,179,602.35	9,211,375.24											9,179,602.35	9,211,375.24
Other Contributions														
Transfers to														
a) M&CWB for Expenses											821,070.44	791,608.00	821,070.44	791,608.00
b) V M S Fund														
AGM Expenses	1,734,034.00												1,734,034.00	
Publicity Expenses	734,559.15	723,294.00											734,559.15	723,294.00
Fund Raising Expenses	1,944,522.00	217,320.00											1,944,522.00	217,320.00
Staff Quarter Maintenance	413,511.14	232,986.91					73,004.14	41,290.57					486,515.28	274,277.48
Maintenance of Building	30,830,955.26	30,838,460.60					739,589.00	1,013,439.00					31,570,544.26	31,851,899.60
Property Tax	2,265,309.00	343,085.00											2,265,309.00	343,085.00
Revaluation of stock	443,067.59												443,067.59	
Prior Period Expenses	1,082,166.67	106,417.00			193.00	4,496.00	26,388.00				16,104.00		1,108,747.67	127,017.00
Depreciation on Fixed Assets	654,109.53	2,098,088.99			1,547,386.70	2,145,948.50	22,911.00	15,460.00					2,224,407.23	4,259,497.49
Maintenance of Equipments	595,717.21	786,221.22											595,717.21	786,221.22
World Red Cross Day Celebration		54,769.00												54,769.00
Health Promotion through Ayurveda & Yoga	84,690.00	122,685.00											84,690.00	122,685.00
P.G.Diploma Course	577,828.99	424,660.88											577,828.99	424,660.88
Interest Paid on late deposit of Service tax	15,491.00	7,078,944.00											15,491.00	7,078,944.00
Imprest/Advance Written off						165,083.00			3,715.00				3,715.00	165,083.00
<b>Total</b>	<b>69,395,417.75</b>	<b>78,315,078.53</b>	<b>19,534,491.44</b>	<b>20,150,814.03</b>	<b>37,849,339.07</b>	<b>33,227,377.04</b>	<b>42,831,745.67</b>	<b>44,692,997.75</b>	<b>37,123,954.07</b>	<b>36,945,058.11</b>	<b>821,070.44</b>	<b>791,608.00</b>	<b>207,556,018.44</b>	<b>214,122,933.46</b>



## Schedule "I"

## Corpus Funds

		31.03.2018		31.03.2017
<b>A) Capital Funds</b>				
i) General Fund	42,190,864.69		42,190,864.69	
ii) Disaster Relief	23,678,139.66		23,678,139.66	
iii) Blood Bank	1,608,675.00		1,608,675.00	
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	1,786,196.18		1,786,196.18	
v) Indian Forces Medical After Care Fund	2,187,214.40	71,451,089.93	2,187,863.40	71,451,738.93
<b>B) Earmarked Funds</b>				
i) General Fund	43,782,228.40		43,782,228.40	
ii) Disaster Relief	12,313,799.70		12,313,799.70	
iii) The Lady Chelmsford All India Maternity & Child Welfare Bureau	2,273,000.00	58,369,028.10	2,273,000.00	58,369,028.10
<b>C) Other Funds</b>				
i) General Fund	18,269,425.93		18,269,425.93	
ii) Disaster Relief	714,235.54	18,983,661.47	714,235.54	18,983,661.47
		<b>148,803,779.50</b>		<b>148,804,428.50</b>

## Schedule "II"

## Assets Gifted/Financed by Other Agencies

		31.03.2018		31.03.2017
i) General Fund	11,337,691.00			11,337,691.00
ii) Blood Bank	24,074,422.55			24,074,422.55
iii) Disaster Relief	330,000.00	35,742,113.55		
<b>Total</b>		<b>35,742,113.55</b>		<b>35,412,113.55</b>



## Schedule "III"

## Earmarked Funds

		31.03.2018		31.03.2017
<b>A) General Purpose Funds</b>				
i) General Fund	11,259,760.05		11,207,745.51	
ii) Foreign Exchange	178,095,468.77		181,829,607.77	
iii) Blood Bank	3,784,933.54		3,772,170.54	
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	9,952,786.16	203,092,948.52	9,158,336.16	205,967,859.98
<b>B) Relief Purpose Funds</b>				
i) Disaster Relief		128,093,721.93		125,761,854.93
<b>Total (A+B)</b>		<b>331,186,670.45</b>		<b>331,729,714.91</b>

## Depreciation Reserve Fund

## Schedule "IV"

		31.03.2018		31.03.2017
i) General Fund	30,838,116.22			28,740,027.23
ii) Disaster Relief	29,917,557.53			27,771,609.03
iii) Blood Bank	1,140,091.63			1,124,631.13
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,052.58	61,907,817.96		12,052.58
<b>Total</b>		<b>61,907,817.96</b>		<b>57,648,319.97</b>

## Interest on Depreciation Reserve

## Schedule "V"

		31.03.2018		31.03.2017
i) General Fund	47,407,418.28			47,407,418.28
ii) Disaster Relief	6,458,198.52	53,865,616.80		6,458,198.52
<b>Total</b>		<b>53,865,616.80</b>		<b>53,865,616.80</b>



Consolidated Current Liabilities & Provisions

Schedule - VI

A) Current Liabilities	General Fund		Disaster Relief		Foreign Exchange		Blood Bank	
	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018
Security Deposits	1,556,462.08	2,265,246.08	185,303.00	192,822.00				
Net Inter fund adjustment	(267,811,526.51)	(285,119,553.68)	199,478,750.91	221,574,230.96	8,650,559.15	8,740,784.15	30,443,521.57	20,192,674.65
Sundry Creditors	4,430,717.74	4,873,689.74	36,161.00	556,545.00	7,719,245.74	1,942,101.74	418,499.00	468,529.00
Payable to Staff	426,236.00	560,332.00	136,043.38	135,798.38				
Audit Fees Payable	70,800.00	60,000.00						
Impresty Payable			266,216.65	345,312.65				
Payable to THDC								
Expenses Payable	2,226,372.00	3,367,048.50	611,464.00	760,995.00			1,034,120.00	2,189,908.00
TDS Payable	30,720.00	38,511.00						
Payable to State Branches			674,483.00	674,483.00	5,112,821.63	7,290,889.84		
Others receipts					42,367,339.31	42,346,003.16		
Unreconciled Balances (Bank)			21,340.00	21,340.00				
Patient Comfort Fund (HSS)	182,000.00	182,000.00						
Service Tax Payable	9,729,685.20	-						
Service Tax Payable-IDBI	4,438,987.00	-						
Stale Cheques	-	-	3,850.00	3,850.00				
Due to Provident Fund Account	892,311.18	892,311.18						
Legal Heir of Staff-Shri Gopal Singh	11,826.00	11,826.00						
Payable to ARC/CRC/IFRC					306,438.48	306,438.48		
Interest on CLTD Investment	-	-			24,141,360.00	31,295,455.33		
7th Pay Commission Arrears payable	8,067,838.00	730,981.00	3,343,988.00	-			5,533,439.00	95,291.00
Pension Contribution payable	824,134.00	1,024,031.00						
Leave Salary Contribution payable	416,130.00	490,690.00						
Salary Payable	-	1,286,361.00	-	324,216.00			-	1,402,687.00
PF Payable	-	2,798,974.00	-	1,033,250.00			-	1,564,735.00
Donation for Ambulance from NBCC	-	849,000.00						
CGST Payable	-	2,691,193.24						
SGST Payable	-	2,446,937.24						
Income tax Payable								
<b>Total</b>	<b>(234,507,307.31)</b>	<b>(260,550,421.70)</b>	<b>204,757,599.94</b>	<b>225,622,842.99</b>	<b>88,297,764.31</b>	<b>91,921,672.70</b>	<b>37,429,579.57</b>	<b>25,913,824.65</b>





## Consolidated Current Liabilities &amp; Provisions

## Schedule - VI

A) Current Liabilities	M&CWB		MACF		Total	
	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018
Security Deposits	-	-	-	-	1,741,765.08	2,458,068.08
Net Inter fund adjustment	31,394,186.90	36,767,355.94	(2,155,492.50)	(2,155,492.50)	(0.48)	(0.48)
Sundry Creditors	-	89,274.00	-	-	12,604,623.48	7,930,139.48
Payable to Staff	-	-	-	-	562,279.38	696,130.38
Audit Fees Payable	-	-	-	-	70,800.00	60,000.00
Impresty Payable	-	-	-	-	266,216.65	345,312.65
Payable to THDC	446,227.00	446,227.00	-	-	446,227.00	446,227.00
Expenses Payable	147,591.00	491,989.00	-	-	4,019,547.00	6,809,940.50
TDS Payable	-	-	-	-	30,720.00	38,511.00
Payable to State Branches	-	-	-	-	5,787,304.63	7,965,372.84
Others receipts	-	-	-	-	42,367,339.31	42,346,003.16
Unreconciled Balances (Bank)	-	-	-	-	21,340.00	21,340.00
Patient Comfort Fund (HSS)	-	-	-	-	182,000.00	182,000.00
Service Tax Payable	-	-	-	-	9,729,685.20	-
Service Tax Payable-IDBI	-	-	-	-	4,438,987.00	-
Stale Cheques	-	-	-	-	3,850.00	3,850.00
Due to Provident Fund Account	-	-	-	-	892,311.18	892,311.18
Legal Heir of Staff-Shri Gopal Singh	-	-	-	-	11,826.00	11,826.00
Payable to ARC/CRC/IFRC	-	-	-	-	306,438.48	306,438.48
Interest on CLTD Investment	-	-	-	-	24,141,360.00	31,295,455.33
7th Pay Commission Arrears payable	5,875,421.00	-	-	-	22,820,686.00	826,272.00
Pension Contribution payable	-	-	-	-	824,134.00	1,024,031.00
Leave Salary Contribution payable	-	-	-	-	416,130.00	490,690.00
Salary Payable	-	3,825.00	-	-	-	3,017,089.00
PF Payable	-	1,601,186.00	-	-	-	6,998,145.00
Donation for Ambulance from NBCC	-	-	-	-	-	849,000.00
CGST Payable	-	-	-	-	-	2,691,193.24
SGST Payable	-	-	-	-	-	2,446,937.24
Income tax Payable	-	52,000.00	-	-	-	52,000.00
<b>Total</b>	<b>37,863,425.90</b>	<b>39,451,856.94</b>	<b>(2,155,492.50)</b>	<b>(2,155,492.50)</b>	<b>131,685,569.91</b>	<b>120,204,283.08</b>



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## Schedule "VII"

## Fixed Assets

		31.03.2018		31.03.2017
i) General Fund	43,492,756.25			37,983,588.25
ii) Disaster Relief	49,074,140.16			42,788,444.16
iii) Blood Bank	29,083,162.48			29,056,128.48
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,052.58	121,662,111.47		12,052.58
<b>Total</b>		<b>121,662,111.47</b>		<b>109,840,213.47</b>

## Schedule "VIII"

## Investment

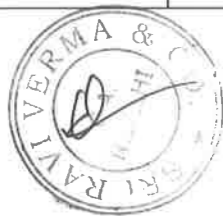
		31.03.2018		31.03.2017
i) General Fund	112,920,000.00			109,257,002.00
ii) Disaster Relief	86,987,000.00			81,186,155.00
iii) Blood Bank	100,000.00			210,000.00
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	8,650,000.00	208,657,000.00		9,131,111.00
<b>Total</b>		<b>208,657,000.00</b>		<b>199,784,268.00</b>



A) Current Assets	General Fund		Disaster Relief		Foreign Exchange		Blood Bank	
	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018
Cash & Bank Balances	385,114,429.01	410,918,676.57	36,838,943.83	28,118,512.44	150,748,374.00	147,806,848.18	7,968,980.64	4,506,591.14
Accrued Interest	6,310,158.47	11,133,456.47	6,952,542.14	7,745,245.14			12,187.00	2,222.00
Stock in hand	54,951.92	54,951.92						
Security Deposits	1,251,003.00	1,248,003.00	40,295.00	40,295.00	324,000.00	324,000.00		
Sundry Debtors - Store	130,873.35	130,873.35						
Sundry Debtors	-	-	6,900.00	6,900.00			-	1,977,334.00
St.John Ambulance	6,819,175.27	4,223,654.53						
Recoverable from Belgium Red Cross					10,469.00	11,584.00		
Adjustment Account	12,689.00	12,689.00						
Income Tax recoverable - Salary							87,100.00	-
Due From Gratuity	2,622,916.00	2,622,916.00	20,625.00	-				
Recoverable from IFRC/PNS against salary	4,499,510.00	2,323,610.00	1,089,323.00	-			66,000.00	-
Recoverable from Income Tax	8,422,015.00	14,038,861.60	252,204.00	257,407.90	736,144.00	736,144.00	594.00	933.00
Property Tax recoverable	143,266,670.00	137,762,024.00						
Rent recoverable	75,949,728.00	116,155,031.00	320,000.00	320,000.00				
Electricity & Water recoverable from IDBI	4,521,734.00	-						
Electricity & Water recoverable from IFRC	-	38,421.00						
Electricity & Water recoverable from CMSS	-	1,006,926.00						
Electricity & Water recoverable from DHR	-	2,446,502.29						
Service Tax recoverable from Licencees	7,501,259.00	1,950,036.80						
IGST recoverable	-	78,989.45						
Service Tax recoverable from G.O.I.	318,723.00	-						
Imprest recoverable	153,460.17	211,012.17					25,000.00	25,000.00
Comfort Fund	10,000.00	10,000.00						
Income Tax recoverable (against appeal)	451,115.00	451,115.00						
Vat receivable	52,735.00	52,735.00						
Cenvat Adjustable	228,284.00	675,368.74						
Krishi Kalyan Cess Adjustable	22,448.00	-						
<b>Total (A)</b>	<b>647,713,877.19</b>	<b>707,545,853.89</b>	<b>45,520,832.97</b>	<b>36,488,360.48</b>	<b>151,818,987.00</b>	<b>148,878,576.18</b>	<b>8,159,861.64</b>	<b>6,512,080.14</b>
<b>B) Loans and Advances</b>								
Advance to Staff	345,811.40	181,363.40	633,207.30	681,509.30	1,128,036.50	1,032,534.50	17,475.00	17,526.00
Advances to Sundry Parties	921,205.42	2,435,514.42			1,915,006.54	1,915,006.54	24,472.00	
Advances to State Branches	-	-	688,385.77	593,054.77				
Prepaid Expenses	148,461.24	136,534.38	130,400.23	21,589.19			376,096.00	16,583.00
<b>Total (B)</b>	<b>1,415,478.06</b>	<b>2,753,412.20</b>	<b>1,451,993.30</b>	<b>1,296,153.26</b>	<b>3,043,043.04</b>	<b>2,947,541.04</b>	<b>418,043.00</b>	<b>34,109.00</b>
<b>Total (A+B)</b>	<b>649,129,355.25</b>	<b>710,299,266.09</b>	<b>46,972,826.27</b>	<b>37,784,513.74</b>	<b>154,862,030.04</b>	<b>151,826,117.22</b>	<b>8,577,904.64</b>	<b>6,546,189.14</b>



A) Current Assets	M&CWB		MACF		Total	
	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018
Cash & Bank Balances	4,522,442.73	7,307,481.83	32,370.90	31,721.90	585,225,541.11	598,689,832.06
Accrued Interest	362,759.44	598,268.44			13,637,647.05	19,479,192.05
Stock in hand					54,951.92	54,951.92
Security Deposits					1,615,298.00	1,612,298.00
Sundry Debtors - Store					130,873.35	130,873.35
Sundry Debtors					6,900.00	1,984,234.00
St.John Ambulance					6,819,175.27	4,223,654.53
Recoverable from Belgium Red Cross					10,469.00	11,584.00
Adjustment Account					12,689.00	12,689.00
Income Tax recoverable - Salary					87,100.00	-
Due From Gratuity					2,643,541.00	2,622,916.00
Recoverable from IFRC/PNS against salary					5,654,833.00	2,323,610.00
Recoverable from Income Tax	18,531.00	25,366.90			9,429,488.00	15,058,713.40
Property Tax recoverable					143,266,670.00	137,762,024.00
Rent recoverable					76,269,728.00	116,475,031.00
Electricity & Water recoverable from IDBI					4,521,734.00	-
Electricity & Water recoverable from IFRC					-	38,421.00
Electricity & Water recoverable from CMSS					-	1,006,926.00
Electricity & Water recoverable from DHR					-	2,446,502.29
Service Tax recoverable from Licencees					7,501,259.00	1,950,036.80
IGST recoverable						78,989.45
Service Tax recoverable from G.O.I.					318,723.00	-
Imprest recoverable					178,460.17	236,012.17
Comfort Fund					10,000.00	10,000.00
Income Tax recoverable (against appeal)					451,115.00	451,115.00
Vat receivable					52,735.00	52,735.00
Cenvat Adjustable					228,284.00	675,368.74
Krishi Kalyan Cess Adjustable					22,448.00	-
<b>Total (A)</b>	<b>4,903,733.17</b>	<b>7,931,117.17</b>	<b>32,370.90</b>	<b>31,721.90</b>	<b>858,149,662.87</b>	<b>907,387,709.76</b>
<b>B) Loans and Advances</b>						
Advance to Staff	2,366.00	-	-	-	2,126,896.20	1,912,933.20
Advances to Sundry Parties	-	-	-	-	2,860,683.96	4,350,520.96
Advances to State Branches	-	-	-	-	688,385.77	593,054.77
Prepaid Expenses	-	-	-	-	654,957.47	174,706.57
<b>Total (B)</b>	<b>2,366.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,330,923.40</b>	<b>7,031,215.50</b>
<b>Total (A+B)</b>	<b>4,906,099.17</b>	<b>7,931,117.17</b>	<b>32,370.90</b>	<b>31,721.90</b>	<b>864,480,586.27</b>	<b>914,418,925.26</b>



**INDIAN RED CROSS SOCIETY - GENERAL FUND  
BALANCE SHEET AS AT 31st March, 2018**

LIABILITIES	SCHEDULE	AS AT 31.03.18 (Rs.)	AS AT 31.03.17 (Rs.)
<b>Capital Fund</b>	I	104,242,519.02	104,242,519.02
Gifted Assets - Building		5,747,000.00	5,747,000.00
Assets Financed by outside Agencies		5,590,691.00	5,590,691.00
Surplus		922,176,939.48	760,732,658.04
Funds for Specific Purposes	II	11,259,760.05	11,207,745.51
Depreciation Reserve	V	30,838,116.22	28,740,027.23
Interest on Depreciation Reserve		47,407,418.28	47,407,418.28
Current Liabilities & Provisions	III	26,724,624.48	35,529,181.70
<b>Total (Rs.)</b>		<b>1,153,987,068.53</b>	<b>999,197,240.78</b>
<b>ASSETS</b>	<b>SCHEDULE</b>	<b>AS AT 31.03.18 (Rs.)</b>	<b>AS AT 31.03.17 (Rs.)</b>
Fixed Assets	V	43,492,756.25	37,983,588.25
Investments		112,920,000.00	109,257,002.00
Current Assets, Loans & Advances	IV	997,574,312.28	851,956,650.53
<b>Total (Rs.)</b>		<b>1,153,987,068.53</b>	<b>999,197,240.78</b>

Schedule I to XIII form an integral part of the Accounts

As per our report of even date attached

For Sri Raviverma & Co.  
Chartered Accountants



*(Signature)*  
(R. Ravinder, FCA)  
Partner  
M. No. 10421  
Place : New Delhi

Date: October, 2018

*(Signature)*  
MANISH CHOUDHARY  
(Deputy Secretary)

M.P. GUPTA  
(Hony. Treasurer)

*(Signature)*  
DR. VEER BHUSHAN  
(Joint Secretary)

*(Signature)*  
DR. R.K.VATS  
(Secretary General)

**INDIAN RED CROSS SOCIETY - GENERAL FUND**  
**INCOME & EXPENDITURE FOR THE YEAR ENDED 31st March, 2018**

INCOME	SCHEDULE	CURRENT YEAR (Rs)	PREVIOUS YEAR (Rs)
INTEREST	VI	33,729,041.00	32,659,987.14
Licence Fees	VII	214,499,195.00	239,380,383.00
Fund Raising Membership Drive	VIII	9,310,674.00	7,673,420.19
Income From Publicity Drive (HSS)	IX	3,696.00	1,918.00
J R C - SUBSCRIPTION		-	38,280.00
HEALTH PROMOTION Through Ayurveda & Yoga (Income)		255,000.00	417,000.00
Receipt from Nursing		125,000.00	90,000.00
First Aid Training Programme		1,075,432.00	833,165.00
Donation		15,385.00	-
P.G. DIPLOMA COURSE IN DP&R (Income)		551,000.00	522,500.00
PNS CONT TOWARDS ADMIN COST (Income)		302,860.00	249,624.00
RTI		-	15.00
Prior Period Adjustment		3,300.00	-
MISCELLANEOUS RECEIPTS		39,591.00	69,551.00
<b>TOTAL (Rs.)</b>		<b>259,910,174.00</b>	<b>281,935,843.33</b>

EXPENDITURE	SCHEDULE	CURRENT YEAR (Rs)	PREVIOUS YEAR (Rs)
Management Expenses	X	23,812,133.17	16,989,268.61
Hospital Service Expenses	XI	20,150,814.03	19,534,491.44
HEALTH PROMOTION Through Ayurveda & Yoga (Exp.)		122,685.00	84,690.00
PG Diploma Course in DP&R (Exp.)		424,660.88	577,828.99
GRANT - CONT. TO IFRC / L O R C S (CHF-138143)		9,211,375.24	9,179,602.35
GRANT - MOIETY		599,880.00	610,000.00
World Red Cross Day Celebration		54,769.00	-
PRIOR PERIOD EXPENSE		106,417.00	1,082,166.67
Publicity Expenses	XII	723,294.00	734,559.15
FUND RAISING EXPENSES	XIII	217,320.00	1,944,522.00
Staff Quarter Maintenance		232,986.91	413,511.14
AGM Expenses		-	1,734,034.00
Meeting & Mission		1,664,757.52	1,240,585.25



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MAINT. OF BLDG.HQ	30,838,460.60	30,830,955.26
MAINT. OF Equipments	786,221.22	595,717.21
PROPERTY TAX	343,085.00	2,265,309.00
Interest paid on late deposit of Service tax	7,078,944.00	15,491.00
Revaluation of Stock	-	443,067.59
DEPRECIATION ON FIXED ASSETS	2,098,088.99	654,109.53
Deficit as per Income & Expenditure Account of:		
a) Blood Bank	30,165,445.67	
b) Maternity & Child Welfare Bureau	37,043,748.07	67,209,193.74
<b>TOTAL (Rs.)</b>	<b>98,465,892.56</b>	<b>156,139,102.93</b>

Surplus/Deficit for the year	161,444,281.44	125,796,740.40
Accumulated Surplus brought forward	760,732,658.04	634,935,917.64
<b>Accumulated Surplus carried forward</b>	<b>922,176,939.48</b>	<b>760,732,658.04</b>

For Sri Raviverma & Co.  
Chartered Accountants



*S. Ravinder*  
(R. Ravinder, FCA)  
Partner  
M. No. 10421  
Firm Regn.no.00859N  
Place : New Delhi  
Date: 5 October, 2018

*[Signature]*  
MANISH CHOUDHARY  
(Deputy Secretary)

*[Signature]*  
M.P.GUPTA  
(Hony. Treasurer)

*[Signature]*  
DR. VEER BHUSHAN  
(Joint Secretary)

*[Signature]*  
DR. R.K.VATS  
(Secretary General)

**INDIAN RED CROSS SOCIETY - GENERAL FUND**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31 MARCH 2018**

PARTICULARS	AS AT 31.03.18 (Rs.)	AS AT 31.03.17 (Rs.)
<b>SCHEDULE-I</b>		
<b>CAPITAL ACCOUNT</b>		
<b>1. General Fund:</b>		
a) Original Corpus		
As per last Balance Sheet	5,633,448.77	5,633,448.77
b) Silver Jubilee		
As per last Balance Sheet	8,010,290.31	8,010,290.31
c) Joint Council Legacy		
As per last Balance Sheet	28,547,125.61	28,547,125.61
<b>Total (A)</b>	<b>42,190,864.69</b>	<b>42,190,864.69</b>
<b>2. Corpus for Earmarked Fund:</b>		
<b>As per last Balance Sheet</b>		
a) JRC Health Education Project	2,000,000.00	2,000,000.00
b) Raj Kumari Amrit Kaur Scholarship	70,000.00	70,000.00
c) Florence Nightingale Scholarship	225,000.00	225,000.00
d) Edwina Mountbatten Memorial	1,000,000.00	1,000,000.00
e) Central Training Institute	470,000.00	470,000.00
f) Child Alive Programme	470,000.00	470,000.00
g) Hospital Services	470,000.00	470,000.00
h) Artificial Limbs for Civilians	750,000.00	750,000.00
i) I.G Memorial	3,500,000.00	3,500,000.00
j) Corpus from ARC	11,923,343.40	11,923,343.40
k) Corpus from IFRC	16,007,669.00	16,007,669.00
l) Corpus from SRC	1,420,320.00	1,420,320.00
m) Corpus from CRC	5,475,896.00	5,475,896.00
<b>Total (B)</b>	<b>43,782,228.40</b>	<b>43,782,228.40</b>
<b>3. Project Reserve</b>		
a) Development Programme		
As per last Balance Sheet	16,893,910.00	16,893,910.00
b) Japanese Red Cross Development Fund		
As per last Balance Sheet	1,375,515.93	1,375,515.93
<b>Total (C)</b>	<b>18,269,425.93</b>	<b>18,269,425.93</b>
<b>Total (Rs.)</b>	<b>104,242,519.02</b>	<b>104,242,519.02</b>



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SCHEDULE-II

FUNDS FOR SPECIFIC PURPOSE

PARTICULARS	AS AT 31.03.18 (Rs.)	AS AT 31.03.17 (Rs.)
<b>a) Junior Red Cross</b>		
i) JRC Health Education Project	575,174.01	575,174.01
ii) JRC Special Fund		
As per last Balance Sheet	585,963.00	625,963.00
Add: Receipts	537,411.54	60,000.00
Less: Expenses	(505,397.00)	(100,000.00)
	<u>617,977.54</u>	<u>585,963.00</u>
iii) YRC Special Fund		
Receipts during the year	29,500.00	30,000.00
Add: Receipts	20,000.00	-
Less: Expenses	-	(500.00)
	<u>49,500.00</u>	<u>29,500.00</u>
<b>Total (A)</b>	<b>1,242,651.55</b>	<b>1,190,637.01</b>
<b>b) Nursing Service</b>		
i) Raj Kumari Amrit Kaur Scholarship	41,040.66	41,040.66
ii) Florence Nightingale Scholarship	125,209.01	125,209.01
iii) Edwina Mountbatten Memorial Fund	336,061.04	336,061.04
	<u>502,310.71</u>	<u>502,310.71</u>
<b>c) Indian Ex-Servicemen</b>		
As per last Balance Sheet	5,451.59	5,451.59
<b>d) Artificial Limbs for Civilian</b>		
As per last Balance Sheet	294,769.50	294,769.50
<b>e) Development Programme</b>		
As per last Balance Sheet	2,329,801.00	2,329,801.00
<b>f) Socio Economic Project</b>		
As per last Balance Sheet	24,470.16	24,470.16
<b>g) Japanese Red Cross Development</b>		
As per Last Balance Sheet	739,551.80	739,551.80
<b>h) I.G.Memorial</b>		
As per last Balance Sheet	3,689,453.95	3,689,453.95
<b>i) Japanese Red Cross Multipurpose Project</b>		
As per last Balance Sheet	1,882,889.61	1,882,889.61
<b>j) National Dis. Workshop</b>		
As per last Balance Sheet	25,020.00	25,020.00



k) Local Grant for Aids Manual  
As per last Balance Sheet

151,538.18

151,538.18

l) Training/ Seminar Workshop  
As per last Balance Sheet

371,852.00

371,852.00

**Total (Rs.)**

**11,259,760.05**

**11,207,745.51**



SCHEDULE-III

CURRENT LIABILITIES

PARTICULARS		AS AT 31.03.18 (Rs.)	AS AT 31.03.17 (Rs.)
<b>Payable on account of:</b>			
a) Security Deposit	9,241.90		9,241.90
b) Security Deposit and Earnest Money from contractor/Suppliers	2,243,766.25		1,534,982.25
c) Audit Fee Payable	60,000.00		70,800.00
d) Service Tax Payable	-		2,228,426.20
e) Service Tax Payable-IDBI	-		4,438,987.00
f) Service Tax Payable-CMSS	-		2,477,565.00
g) Service Tax Payable-DHR	-		5,023,694.00
h) Expenses Payable	3,302,048.50		2,226,372.00
i) Inter Fund Adjustment (Credit)	2,155,492.50		2,224,962.50
j) Sundry Creditor Suppliers/Contractors	4,865,010.74		4,422,038.74
k) Payable to staff	560,332.00		426,236.00
l) Salary Payable	1,204,578.00		-
m) TDS Payable	38,511.00		30,720.00
n) Legal Heir of Staff-Gopal Singh	11,826.00		11,826.00
o) Due to Staff Provident Fund	892,311.18		892,311.18
p) 7th Pay Commission Arrears payable	343,345.00		5,572,360.00
q) Pension Contribution payable	1,024,031.00		824,134.00
r) Leave Salary Contribution payable	490,690.00		416,130.00
s) PF Payable	2,123,860.00		-
t) Donation for Ambulance from NBCC	849,000.00		-
u) CGST Payable	2,691,193.24		-
v) SGST Payable	2,446,937.24		-
<b>Total (A)</b>	<b>25,312,174.55</b>		<b>32,830,786.77</b>
<b>Hospital Services</b>			
a) Security Deposits/Earnest Money	12,237.93		12,237.93
b) Sundry Creditors	8,679.00		8,679.00
c) Patient Comfort Fund	182,000.00		182,000.00
d) 7th Pay Commission Arrears payable	387,636.00		2,495,478.00
e) Salary Payable	81,783.00		-
f) PF Payable	675,114.00		-
h) Expenses Payable	65,000.00		-
<b>Total (B)</b>	<b>1,412,449.93</b>		<b>2,698,394.93</b>
<b>Total (A+B) (Rs.)</b>	<b>26,724,624.48</b>		<b>35,529,181.70</b>



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## SCHEDULE-IV

## CURRENT ASSETS

AS AT 31.03.17 (Rs.)

AS AT 31.03.18 (Rs.)

PARTICULARS

i) Saving Bank Account with			
a) Punjab National Bank	107,700.16	107,700.16	
b) State Bank of India Rail Bhawan	4,613,287.12	299,174.62	
c) SBI Saving Bank A/c	151,425.94	145,986.94	
d) IDBI Saving A/c (HSS)	1,702,840.00	1,356,194.00	
	<b>6,575,253.22</b>	<b>1,909,055.72</b>	
<b>Total (A)</b>			
ii) Current Account with			
a) State Bank of India (SBI)	3,834,796.70	3,731,943.70	
b) Industrial Development Bank of India (IDBI)	25,064,619.40	(1,653,167.00)	
	<b>28,899,416.10</b>	<b>2,078,776.70</b>	
<b>Total (B)</b>			
iii) Cash Balances			
Imprest -cash with different Funds		16,100.00	16,100.00
iv) CLTD Account with SBI			
v) CLTD Account with IDBI	375,123,972.50	380,806,561.84	
	<b>375,140,072.50</b>	<b>380,822,661.84</b>	
<b>Total (C)</b>			
vi) Stock in hand (As per Certified by the Management)			
a) Main Stores	53,303.05	53,303.05	
b) Hospital Services	1,648.87	1,648.87	
	<b>54,951.92</b>	<b>54,951.92</b>	
<b>Total (D)</b>			
vii) Recoverable on account of			
a) Sundry Debtors-Stores	130,873.35	130,873.35	
b) Advance to staff	172,852.40	337,300.40	
c) Advance recoverable from/to Sundry Parties	2,370,514.42	921,205.42	
d) Inter Fund Adjustment (Debit)	287,275,046.19	202,827,295.28	
e) Income Tax Recoverable	14,038,861.60	8,422,015.00	
f) Recoverable from St. JOHN AMBULANCE	4,223,654.53	6,819,175.27	
g) Due From Gratuity	2,622,916.00	2,622,916.00	
h) Service Tax Recoverable from G.O.I.		318,723.00	
	<b>310,834,718.49</b>	<b>222,399,503.72</b>	
<b>Total (E)</b>			

Continue to Next Page:

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viii) Security Deposit with NDMC

c) Main Building	1,139,270.00	
b) Staff Quarter :		
i) Kaka Nagar	2,740.00	
ii) Sarojini Nagar	3,200.00	
iii) Red Cross Road	2,350.00	
c) Stores Depot	250.00	
d) HSEB -CTI	100.00	
e) Security Deposit with Indraprastha Gas Ltd.	45,000.00	
f) Water Meter NDMC		
<b>ix) Security Deposit with Post Office</b>	<b>10,500.00</b>	<b>13,500.00</b>
	<b>1,203,410.00</b>	<b>1,206,410.00</b>

**Total (F)**

x) Hospital Services

a) Advance Recoverable from Staff/Branch	73,511.00	8,511.00
b) Due from Bank	83,388.00	83,388.00
c) Imprest Bangalore Home	220,546.75	220,546.75
d) Security Deposit	44,593.00	44,593.00
e) Comfort Fund	10,000.00	10,000.00
f) Adjustment Account	12,689.00	12,689.00
g) Imprest Payable	211,012.17	153,460.17
	<b>655,739.92</b>	<b>533,187.92</b>

**Total (G)**

xi) Prepaid Expenses	136,534.38	148,461.24
xii) Rent Recoverable from-IDBI	13,579,448.00	22,368,448.00
xiii) Rent Recoverable from-ISM	40,331,566.00	40,331,566.00
xiv) Rent Recoverable from-CMSS	3,522,780.00	13,003.00
xv) Accrued Interest on Investment	11,133,456.47	6,310,158.47
xvi) Vat Receivable	52,735.00	52,735.00
xvii) Recoverable against Salary from funding agency	2,323,610.00	4,499,510.00
xviii) Property Tax Recoverable-CMSS	33,263,836.00	24,557,478.00
xix) Property Tax Recoverable-DHR	21,825,302.00	29,037,164.00
xx) Rent Recoverable-DHR	14,819,860.00	13,236,711.00
xxi) Property Tax Recoverable - IDBI	64,276,597.00	85,336,618.00
xxii) Service Tax Recoverable - DHR		5,023,694.00



xxiii) Service Tax Recoverable - CMSS	-	2,477,565.00
xxiv) Cenvat Adjustable	675,368.74	228,284.00
xxv) Property Tax Recoverable-AYUSH	4,335,410.00	4,335,410.00
xxvi) Electricity & Water Recoverable - IFRC	38,421.00	-
xxvii) Electricity & Water Recoverable - CMSS	1,006,926.00	-
xxviii) Electricity & Water Recoverable - IDBI	-	4,521,734.00
xxix) Income Tax Recoverable (Demand paid A.Y.2010-11)-Appeal	257,460.00	257,460.00
xxx) Income Tax Recoverable (Demand paid A.Y.2011-12)-Appeal	193,655.00	193,655.00
xxxi) Krishi Kalyan Cess Adjustable (March '17)	-	22,448.00
xxxii) Service Tax Demand Recoverable	1,950,036.80	-
xxxiii) Rent Recoverable-MOHFW	43,901,377.00	-
xxxiv) Electricity & Water Recoverable - DHR	2,446,502.29	-
xxxv) Property Tax Recoverable-MOHFW	14,060,879.00	-
xxxvi) IGST Recoverable	78,989.45	-
<b>Total (Rs.)</b>	<b>997,574,312.28</b>	<b>851,956,650.53</b>



IRCS Main Fund -Fixed Assets

SNo.	Fixed Assets	COST			DEPRECIATION			WDV		
		As On 01-04-17 (Rs)	Additions	Sale	As On 31-03-18 (Rs)	For The Year	As On 31-03-18 (Rs)	As On 31-03-18 (Rs)	As On 31-03-17 (Rs)	Dep %
1	Airconditioner	451,711.00	-	-	451,711.00	23,876.25	356,206.00	95,505.00	119,381.25	20
2	Electricity Equipment	2,608,033.64	2,195,061.00	-	4,803,094.64	499,637.71	2,804,543.80	1,998,550.84	303,127.55	20
3	Electrical Equipments	13,700.00	31,700.00	-	45,400.00	7,462.30	15,550.78	29,849.22	5,611.52	20
4	Fire Fighting Equipment	4,208,529.30	-	-	4,208,529.30	120,891.15	3,724,964.72	483,564.58	604,455.73	20
5	FIXTURE	214,116.00	273,407.00	-	487,523.00	28,499.12	231,030.94	256,492.06	11,584.18	10
6	Furniture & Equipment 'B' Home	3,291.25	-	-	3,291.25	2.23	3,248.83	42.42	44.65	5
7	Furniture & Equipment HQ	2,017,072.34	-	-	2,017,072.34	29,445.54	1,850,214.26	166,858.08	196,303.62	15
8	Furniture & Stores Depot	34,258.52	-	-	34,258.52	10.10	34,201.26	57.26	67.36	15
9	H.Q BUILDING	7,334,902.94	-	-	7,334,902.94	44,296.41	6,936,235.28	398,667.66	442,964.07	10
10	Electrical Lifts	5,049,488.58	-	-	5,049,488.58	117,695.64	4,578,706.04	470,782.54	588,478.18	20
11	Power Generating Equipment	864,806.25	650,000.00	-	1,514,806.25	150,439.49	913,048.31	601,757.94	102,197.43	20
12	Red Cross Home - Bangalore	1,000,000.00	-	-	1,000,000.00	1,620.50	985,415.52	14,584.48	16,204.98	10
13	Staff Quarters- Kaka Nagar	640,674.39	-	-	640,674.39	755.82	633,872.01	6,802.38	7,558.20	10
14	Staff Quarters - R.C.Road	469,009.93	-	-	469,009.93	670.14	462,978.68	6,031.25	6,701.39	10
15	Staff Quarters- Sarojini Nagar	604,737.50	-	-	604,737.50	405.00	601,092.47	3,645.03	4,050.03	10
16	Stores Depot Building	338,532.48	-	-	338,532.48	388.52	335,035.78	3,496.70	3,885.22	10
17	Telephone Equipment	354,464.00	-	-	354,464.00	1,248.77	349,468.90	4,995.10	6,243.87	20
18	VEHICLE	149,938.13	-	-	149,938.13	5.64	149,915.56	22.57	28.21	20
19	Water Supply Pump	286,631.00	-	-	286,631.00	13,526.63	232,524.48	54,106.52	67,633.15	20
20	Wooden Fixtures	-	2,361,000.00	-	2,361,000.00	944,400.00	944,400.00	1,416,600.00	-	40
	<b>Total</b>	<b>26,643,897.25</b>	<b>5,511,168.00</b>	<b>-</b>	<b>32,155,065.25</b>	<b>1,985,276.96</b>	<b>26,142,653.63</b>	<b>6,012,411.62</b>	<b>2,486,520.58</b>	
21	Assets against IFRC	381,696.00	-	-	381,696.00	2,685.92	370,952.34	10,743.66	13,429.58	20
22	Assets against IFRC	695,600.00	-	-	695,600.00	4,894.86	676,020.55	19,579.45	24,474.31	20
23	Assets against IFRC	391,820.00	-	-	391,820.00	8,067.19	319,215.25	72,604.75	80,671.94	10
24	Assets against IFRC	3,920,950.00	-	-	3,920,950.00	80,728.86	3,194,390.24	726,559.76	807,288.61	10
25	Assets against CRC	200,625.00	-	-	200,625.00	16,435.20	134,894.20	65,740.80	82,176.00	20
26	Nizamuddin Building	5,749,000.00	-	-	5,747,000.00	-	-	5,747,000.00	5,749,000.00	0
	<b>Total</b>	<b>11,339,691.00</b>	<b>-</b>	<b>2,000.00</b>	<b>11,337,691.00</b>	<b>112,812.03</b>	<b>4,695,462.59</b>	<b>6,642,228.41</b>	<b>6,757,040.44</b>	
	<b>Grand Total</b>	<b>37,983,588.25</b>	<b>5,511,168.00</b>	<b>2,000.00</b>	<b>43,492,756.25</b>	<b>2,098,088.99</b>	<b>30,838,116.22</b>	<b>12,654,640.03</b>	<b>9,243,561.02</b>	

\* It includes Assets handed over by IDBI



**SCHEDULE-VI**

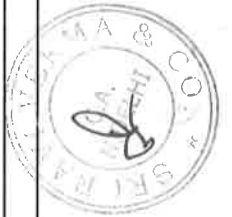
	31.03.18	31.03.17
<b>Interest Income</b>		
Interest on C L T D		22,123,700.00
Interest On Saving Bank Account	24,208,454.00	168,212.00
Interest on Vehicle Advance	179,801.00	7,200.00
Interest on Investment	7,200.00	9,452,064.14
Interest on Motor Cycle Advance	9,317,468.00	11,520.00
Interest on Income tax refund	16,118.00	897,291.00
	-	
<b>TOTAL (Rs.)</b>	<b>33,729,041.00</b>	<b>32,659,987.14</b>

**SCHEDULE-VII**

	31.03.18	31.03.17
<b>Licence Fees</b>		
Rent - IDBI	54,078,454.00	156,540,290.00
Rent - CMSS	35,115,784.00	31,923,562.00
Rent - DHR	68,567,304.00	50,916,531.00
Rent - MOHFW	56,736,941.00	-
BHHS-Staff Qtr Rent	712.00	-
<b>TOTAL (Rs.)</b>	<b>214,499,195.00</b>	<b>239,380,383.00</b>

**SCHEDULE-VIII**

	31.03.18	31.03.17
<b>Fund Raising Membership Drive</b>		
Fund Raising- Donation	5,918,681.00	760,314.19
Membership Subscription	3,391,993.00	6,912,956.00
Fund Raising- Collections	-	150.00
<b>TOTAL (Rs.)</b>	<b>9,310,674.00</b>	<b>7,673,420.19</b>





**SCHEDULE-IX**

	31.03.18	31.03.17
<b>Income from Publicity Drive (HSS)</b>		
Sale of Store	3,332.00	850.00
Water/Elect. Charges	364.00	1,068.00
<b>TOTAL (Rs.)</b>	<b>3,696.00</b>	<b>1,918.00</b>

**SCHEDULE-X**

	31.03.18	31.03.17
<b>Management Expenses</b>		
Bank Charges	10,571.60	12,630.50
HQ Audit Fee	60,000.00	57,587.00
HQ Legal Expenses	659,750.00	188,300.00
HQ Liveries to staff	88,321.47	53,987.80
HQ LTC	274,053.00	291,636.00
HQ Medical Aid to staff	216,481.17	1,460,949.85
HQ Miscellaneous office expenses	312,810.09	159,665.77
HQ Postage Telegraph & Telephone	194,153.00	100,510.08
HQ Printing & Stationery	277,868.53	214,717.71
HQ Salary & Allowance	18,460,670.76	11,682,438.52
HQ Transport Expenses	819,292.98	839,179.77
HQ Professional Services	437,817.57	345,588.61
IFRC Salary	-	435,600.00
IRISH Salary	7,877.00	-
TA/DA	31,975.00	10,345.00
Non funded Salary	1,960,491.00	1,136,132.00
<b>TOTAL</b>	<b>23,812,133.17</b>	<b>16,989,268.61</b>



SCHEDULE-XI

Hospital Services Expenses (HSS)	31.03.18	31.03.17
Administrative Expenses	5,171,497.28	4,615,421.56
Bangalore Home Running Expenses	3,817,851.75	2,560,377.88
Welfare Services	11,161,465.00	12,358,692.00
<b>TOTAL (Rs.)</b>	<b>20,150,814.03</b>	<b>19,534,491.44</b>

SCHEDULE-XII

Publicity Expenses	31.03.18	31.03.17
Publicity-Salary & Allowance	698,794.00	710,094.00
Deficit/Surplus as per Store Accounts	24,500.00	24,465.15
<b>TOTAL (Rs.)</b>	<b>723,294.00</b>	<b>734,559.15</b>

SCHEDULE-XIII

Fund Raising Expenses	31.03.18	31.03.17
Salary & Allowances	217,320.00	1,944,522.00
<b>TOTAL (Rs.)</b>	<b>217,320.00</b>	<b>1,944,522.00</b>



(vi)

INDIAN RED CROSS SOCIETY - GENERAL FUND  
PUBLICITY STORES ACCOUNT

For The Year Ended 31st March, 2018

EXPENDITURE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Opening Stock	53,303.05	66,991.20
Stores Staff Salaries	24,500.00	10,777.00
<b>TOTAL (Rs.)</b>	<b>77,803.05</b>	<b>77,768.20</b>

INCOME	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Issue of Publicity material including fund raising campaign material Closing Stock	53,303.05	-
Deficit/Surplus Carried Over to Main Income & Expenditure Account	24,500.00	24,465.15
<b>TOTAL (Rs.)</b>	<b>77,803.05</b>	<b>77,768.20</b>

MANISH CHOUDHARY  
(Deputy Secretary)

DR. VEER BHUSHAN  
(Joint Secretary)

M.P. GUPTA  
(Hony. Treasurer)

DR. R.K. VATS  
(Secretary General)

For Sri Raviverma & Co.  
Chartered Accountants



R. Ravinder, FCA  
(Partner)  
M. No. 10421  
Firm Regn. No.00859N

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**INDIAN RED CROSS SOCIETY  
HOSPITAL SERVICES  
STORES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**

Previous year (Rs.)	Particulars	Rs.	Previous year (Rs.)	Particulars	Rs.	Rs.
	<b>OPENING STOCK</b>			1. Free issue of stores carried to Head Quarters Income & Expenditure A/c.		
23,617.40	General Stores	-		a) Service Hospitals		
387,050.56	D.T. Stores	1,648.87		i) General Stores		
34,048.50	Uniform Material	-		ii) D.T. Stores		
	<b>PURCHASE</b>			b) Welfare Officers in Military Hospitals Uniform Materials.		
-	General Stores	-				
-	D.T. Stores	-				
-	Uniform Material	-				
			1,648.87	3. Closing Stock		
				General Stores		
				D.T. Stores		1,648.87
				Uniform Materials		
			443,067.59	Deficit/Surplus Carried Over to Main Income & Expenditure Account		
<b>444,716.46</b>	<b>Total (Rs.)</b>	<b>1,648.87</b>	<b>444,716.46</b>	<b>Total (Rs.)</b>		<b>1,648.87</b>

**MANISH CHOUDHARY**  
(Deputy Secretary)

**DR. VEER BHUSHAN**  
(Joint Secretary)

**M.P. GUPTA**  
(Hony. Treasurer)

**DR. R.K. VAITS**  
(Secretary General)

For Sri Raviverma & Co.  
Chartered Accountants



M. No. 10421  
Firm Regn.no.00859N  
Place : New Delhi  
Date: 5 Oct, 2018

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## INDEPENDENT AUDITOR'S REPORT

The Members of  
Indian Red Cross Society,  
New Delhi

### 1. Report on Financial Statements

We have audited the accompanying financial statements of **DISASTER RELIEF FUND** including the Accounts of Warehouses of Indian Red Cross Society, National Headquarters - as at 31<sup>st</sup> March 2018 and the Income and Expenditure Account for the year ended on that date annexed thereto and a summary of significant accounting policies and other explanatory information and give a true and fair view in conformity with the accounting policies generally accepted in India. These Financial Statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

### 2. Management's Responsibility for the Financial Statements

The management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance in accordance with the Accounting Standards/Principles generally accepted in India. This responsibility includes the designing, implementation and maintenance of internal control relevant to the preparation and presentation of the Financial Statements and safeguarding the assets of the society and for preventing and detecting frauds and other irregularities, selection and application of appropriate implementation and maintenance of accounting policies that give a true and fair view and are free from material misstatement whether due to fraud and error.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

### 3. Auditor's Responsibility

We conducted our Audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements as a whole are free of material misstatement whether due to fraud or error. An audit includes examining, on a test check basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the Accounting Principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. Our responsibility is to express an opinion on these Financial Statements based on our audit.



4. Attention is invited to the following:

Payment from own funds

(a) Over Expenditure/Advances

(i) Over Expenditure regarding Tsunami Relief Fund (Schedule-C)	Rs. 21,59,911.70
(ii) Advance payment to A.P. State Branch (Tsunami Relief) (Schedule-J)	Rs. 1,00,000.00
(iii) Advance to AP State Branch (Schedule-K)	Rs. 2,00,000.00
(iv) Advance to UP State Branch (Schedule-K)	Rs. 3,00,000.00
(v) Rehabilitation of Families of Militant in J&K (Schedule-J)	Rs. 5,00,000.00
(vi) Advance to Gujarat State Branch towards Flood Relief (Schedule-J)	Rs. 90,180.00
(vii) Advance to Gujarat State Branch for Earthquake (Schedule-J)	Rs. 18,43,034.98
(viii) Advance to Kutch State Branch for Earthquake (Schedule-J)	Rs. 1,36,000.00

Rs.47, 38,946.68

State Branches have neither submitted the account so far nor Provision for bad and doubtful debt/advance has been made.

- (b) The Society had paid Rs. 25.03 lacs to IFRC as an advance during the year 2013-14 Schedule 'J'.

Management explained that advance of Rs. 25.03 lacs was out of funds lying to the credit of Bihar Flood Relief Fund (Schedule D). However no entry has been passed to this effect.

Fixed Assets

- (a) The society has not maintained proper records showing full particulars including quantitative details and situation of fixed assets "Schedule G."
- (b) No Physical Verification of Fixed Assets has been carried out during the year.
- (c) The registration /ownership of land used for construction of different warehouses thereon and land Bahadurgarh capitalized under Fixed Assets (Schedule-G) not verified in the absence of legal documents.

Funds and Advances

Different funds as per Schedule A, B, C, D, Current liabilities as per Schedule F and advances, current assets, advance for project expenditure as per Schedule J and K are subject to reconciliation, confirmation and consequential adjustment.

Inter Fund balance shows credit balance (Net) Rs. 22.15 crores as current liabilities (Schedule-F) and needs settlement.



### Retirement benefits

- (i) **Gratuity**- Accounting Policy No. 9 on Retirement Benefits in so far as contribution for Gratuity to designated Gratuity Fund of Indian Red Cross Society is based on management approved budget for the year.

No payment had been made during the year.

- (ii) Leave encashment and Ex-gratia are accounted for on Cash Basis.

- (iii) **Provident Fund**- Society's Provident Fund contribution for staff is paid to Indian Red Cross Society Staff Provident Fund Account, generally every six months. However Rs. 1033250.00/- was payable as on 31-03-2018.

### Internal Audit

There is no internal audit system in the unit

### Statutory Audit

No provision for audit fee and incidental expenses has been made.

### Accounting on cash basis

- (i) Recovery of rent/Electricity/water charges from staff for staff quarters occupied by them.
- (ii) Interest on CLTD (Corporate Liquid Term Deposit) Account with S.B.I. and saving Bank account.
- (iii) Leave encashment and ex-gratia to staff.

### Donations

All donations are credited to Income & Expenditure Account since financial year 2015-16. However the management has changed the policy in the current year 2017-2018 that donations received for specific purpose/ projects are credited to the respective fund account and other donations received are recognized as income of the society. However the system of accounting of general donation needs to be strengthened.

If they followed last year policy the deficit for the year would had been Rs. 2,40,92,963.08 and Earthquake Flood and Cyclone Relief Fund Schedule "C" would had been Rs.6,08,48,343.68.



## Others

- (i). The Society makes the payment of MACP (Modified Assured Carrier Plan) to staff members under Pay Commission recommendations along with normal monthly salary and charge to Salary Account for which no provision is made in the books earlier.
- (ii) The balances in various Funds Accounts are not represented by any specific investment and bank Accounts. The balances in various funds accounts are subject to reconciliation and consequential adjustment.  
Payments, if any are made from Bank Account of the Society.
- (iii) Society has Bank Accounts at the sites of warehouse, which are operated by authorized officers of warehouses. But these Bank Accounts are not reflected in the books of National Headquarters/Financial Statements but bank/incidental charges are charged in the Accounts of Society.
- (iv) Stocks and movement of stocks in different warehouses are not reflected in the Financial Statements. The receipt of funds for Replenishment of Stores are credited to replenishment of stores under the head Other Funds – “Schedule D” and not adjusted against store purchases. Incidental/transport expenses towards the dispatch of such supplies to affected sites/inter transfer between warehouses are accounted for as ‘Relief Supplies & Services’.

## 5. Opinion

In our opinion and to the best of our information and according to explanations given to us, the Financial Statements, subject to our comments in Para 4, above and read together with Accounting Policies and Notes to the Accounts (Schedule-P), give a true and fair view:

- (i) In the case of the Balance Sheet, of the State of Affairs of the Fund of the Society as at 31<sup>st</sup> March 2018, and
- (ii) In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

**For K.G Somani & Co  
Chartered Accountants  
Firm Regn. No. 06591N**



*Krishan Kuba*

**K. K. Kuba  
(Partner)  
M. No. 06852**

**Place: New Delhi  
Date: 6 October 2018**



**DISASTER RELIEF FUND(INCLUDING PRE-DISASTER PREPAREDNESS PROJECT) OF  
INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS  
BALANCE SHEET AS AT 31ST MARCH, 2018**

<b>LIABILITIES</b>	Schedule	Current Year Rs	Previous Year Rs
<b>Capital Fund</b>	<b>A</b>		
(i) Corpus		35,991,939.36	35,991,939.36
(ii) General Fund		714,235.54	714,235.54
(iii) Allocated Interest on Depreciation		6,458,198.52	6,458,198.52
(iv) Gifted Assets NDMA		330,000.00	-
<b>Earmarked Funds</b>			
Pre Disaster Preparedness Project	<b>B</b>	42,768,787.03	42,768,787.03
Earthquake Flood & Cyclone Relief Funds	<b>C</b>	61,530,210.68	60,848,343.68
Other Funds	<b>D</b>	23,794,724.22	22,144,724.22
Depreciation Reserve	<b>E</b>	29,917,557.53	27,771,609.03
Current Liabilities	<b>F</b>	225,622,842.99	204,736,974.94
<b>TOTAL</b>		<b>427,128,495.87</b>	<b>401,434,812.32</b>

<b>ASSETS</b>	Schedule		
Fixed Assets at Cost	<b>G</b>	49,074,140.16	42,788,444.16
Capital Work-in-progress	<b>H</b>	3,823,390.00	5,823,390.00
Investments at Cost	<b>I</b>	86,987,000.00	81,186,155.00
Advance for Project Expenditure	<b>J</b>	5,172,751.98	5,172,751.98
Current Assets & Advances	<b>K</b>	37,784,513.74	46,952,201.27
Accumulated (Surplus)/Deficit (as per Income & Expenditure Account attached)		<b>244,286,699.99</b>	<b>219,511,869.91</b>
<b>TOTAL</b>		<b>427,128,495.87</b>	<b>401,434,812.32</b>

Significant Accounting Policies & Notes to the Accounts

P

Schedules A to P form an integral part of the Accounts

As per our report of even date attached

**For K.G.Somani & Co.  
Chartered Accountants  
Firm Regn.No.06591N**

*Kishan Kuba*

K.K.Kuba  
(Partner)  
Membership No.06852



*(Signature)*  
**(MANISH CHOUDHARY)  
Deputy Secretary**

*(Signature)*  
**(Dr VEER BHUSHAN)  
Joint Secretary**

*(Signature)*  
**(M P GUPTA)  
Honorary Treasurer**

*(Signature)*  
**(Dr R K VATS)  
Secretary General**

Place : New Delhi

Dated: 6 October-18

**DISASTER RELIEF FUND(INCLUDING PRE-DISATER PREPAREDNESS PROJECT) OF  
INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018**

INCOME	Schedule	Current Year Rs	Previous Year Rs
Interest, incentive	L	8,262,862.96	8,361,459.14
Rent	M	16,427.00	38,313.00
Donation		20,257.00	111,177.00
Miscellaneous Income		-	7.00
DMC Usage Charges		150,000.00	-
Tender Fee		3,000.00	-
Previous year Liability Written off		-	105,001.00
<b>Total (a)</b>		<b>8,452,546.96</b>	<b>8,615,957.14</b>
EXPENDITURE			
<i>Administrative Expenses :</i>			
- National Head Quarters	N	10,775,848.90	12,695,448.92
- Warehouses	O	19,790,271.64	22,941,290.45
Relief & Supplies		345,729.00	665,020.00
Depreciation ( Transfer To Depreciation Reserve )	G	2,145,948.50	1,547,386.70
Advances Written off - IFRC		165,083.00	-
Prior period -TDS		4,496.00	193.00
<b>Total (b)</b>		<b>33,227,377.04</b>	<b>37,849,339.07</b>
<i>Deficit for the year,brought down (b-a)</i>		<i>24,774,830.08</i>	<i>29,233,381.93</i>
<i>Accumulated Deficit brought forward</i>		<i>219,511,869.91</i>	<i>190,278,487.98</i>
<b>Accumulated Deficit carried to Balance Sheet</b>		<b>244,286,699.99</b>	<b>219,511,869.91</b>

Contigent Liabilities -Nil

**Significant Accounting Policies & Notes  
to the Accounts**

P

(MANISH CHOUDHARY)  
Deputy Secretary

(Dr VEER BHUSHAN)  
Joint Secretary

Schedules A to P form an integral part of the Accounts  
As per our report of even date attached

(M P GUPTA)  
Honorary Treasurer

(Dr R K VATS)  
Secretary General

For K.G.Somani & Co.  
Chartered Accountants  
Firm Regn.No.06591N

*Krislan Kuba*

K.K.Kuba  
(Partner)

Membership No.06852



Place : New Delhi

Dated: 6 October' 2018

## CAPITAL FUND

Particulars	Current Year	Previous Year
	Rs	Rs
<b>Co Plus Fund</b>		
1) Industrial Disaster	4,840,966.59	4,840,966.59
2) Medical programme - Flood relief expansion plan	2,684,702.32	2,684,702.32
3) Community preparedness and welfare service in cyclone shelter area	3,788,130.79	3,788,130.79
4) Comfort for Troops	1,000,000.00	1,000,000.00
5) Others	23,678,139.66	23,678,139.66
<b>Total</b>	<b>35,991,939.36</b>	<b>35,991,939.36</b>
<b>General Fund</b>		
As per last Balance Sheet	714,235.54	714,235.54
<b>Allocated interest on Depreciation Reserve</b>		
As per last Balance Sheet	6,458,198.52	6,458,198.52
<b>Gifted Assets NDMA</b>		
Receipt - First Aid Mobile Application	330,000.00	-
<b>TOTAL</b>	<b>43,494,373.42</b>	<b>43,164,373.42</b>

## SCHEDULE-B

## EARMARKED FUNDS

## PRE-DISASTER PREPAREDNESS PROJECT

Particulars	Current Year	Previous Year
	Rs	Rs
<b>Pre-Disaster Preparedness Project Fund</b>		
As per last Balance Sheet	42,768,787.03	42,768,787.03
<b>TOTAL</b>	<b>42,768,787.03</b>	<b>42,768,787.03</b>

## SCHEDULE-C

## EARTHQUAKE, FLOOD &amp; CYCLONE RELIEF FUNDS

Particulars	Current Year	Previous Year
	Rs	Rs
<b>Earthquake projects</b>		
As per last Balance Sheet	27,855,343.26	27,855,343.26
<b>Gujarat Earthquake 2001</b>		
As per last Balance Sheet	4,092,252.17	4,092,252.17
<b>Cyclone Projects</b>		
As per last Balance Sheet	6,212,835.17	6,212,835.17
<b>Flood Relief Projects</b>		
As per last Balance sheet.	4,233,601.46	4,233,601.46
<b>Tsunami Relief</b>		
As per last Balance Sheet (Over Expenditure)	-2,159,911.70	-2,159,911.70
<b>Donation for Uttarakhand Flood 2013</b>		
As per last Balance Sheet	7,856,578.32	7,856,578.32
<b>Donation for Cyclone Phailin</b>		
As per last Balance Sheet	21,000.00	21,000.00
<b>Donation for J &amp; K Flood</b>		
As per last Balance Sheet	12,728,994.00	12,728,994.00
<b>Nepal Earthquake Relief Fund</b>		
Receipt	7,651.00	7,651.00
<b>Donation for India Floods</b>		
Receipt	681,867.00	-
<b>TOTAL</b>	<b>61,530,210.68</b>	<b>60,848,343.68</b>



## OTHER FUNDS

Particulars	Current Year	Previous Year
	Rs	Rs
<b>Industrial Disaster</b> As per last Balance sheet	1,014,000.00	1,014,000.00
<b>Comfort for Troops</b> As per last Balance Sheet	593,971.61	593,971.61
<b>Drought Relief</b> As per last Balance sheet	2,751,085.61	2,751,085.61
<b>Epidemic Fund</b> As per last Balance sheet	466,668.00	466,668.00
<b>Gujarat Communal Unrest Assisted by Fedretion</b> As per last Balance Sheet	59,454.06	59,454.06
<b>Kargil Relief Fund</b> As per last Balance sheet	101,544.00	101,544.00
<b>GOI - J&amp;K Militant Relief Project</b> As per last Balance sheet	1,194,900.00	1,194,900.00
<b>Replenishment of Stores</b> As per last Balance sheet	12,554,995.66	12,554,995.66
<b>PM's Grant for Ambulance to J&amp;K</b> As per Last Balance sheet	210,685.82	210,685.82
<b>Gujarat Flood</b> As per Last Balance sheet	10,000.00	10,000.00
<b>Sudan Relief fund</b> As per Last Balance sheet	5,000.00	5,000.00
<b>Indonesia Relief fund</b> As per Last Balance sheet	10,000.00	10,000.00
<b>Gujrat Disastar releif project</b> As per Last Balance sheet	560.46	560.46
<b>Bihar Flood Relief fund</b> As per Last Balance sheet	2,503,537.00	2,503,537.00
<b>Donation for USA Flood</b> As per Last Balance sheet	30,000.00	30,000.00
<b>Donation for Haiti Earthquake</b> As per Last Balance sheet	55,500.00	55,500.00
<b>Donation for Flood Relief</b> As per Last Balance sheet	2,801.00	2,801.00
<b>Donation for Sikkim Earthquake</b> As per Last Balance sheet	565,021.00	565,021.00
<b>Donation for Tamil Nadu Flood</b> Receipt during the year	15,000.00	15,000.00
<b>NDMA-FIRST AID &amp; BASIC LIFE SUPPORT</b> Receipt during the year	19,80,000/-	
Less-Issued during the year - Purchase of Asset	<u>330,000/-</u>	1,650,000.00
<b>TOTAL</b>	<b>23,794,724.22</b>	<b>22,144,724.22</b>



## DEPRECIATION RESERVE

Particulars	Current Year	Previous Year
	Rs	Rs
Balances as per last Balance Sheet	27,771,609.03	26,224,222.33
Add: Addition as per Income and Expenditure A/c.	2,145,948.50	1,547,386.70
<b>TOTAL</b>	<b>29,917,557.53</b>	<b>27,771,609.03</b>

## SCHEDULE - F

## CURRENT LIABILITIES

Particulars	Current Year	Previous Year
	Rs	Rs
a) Security Deposits	192,822.00	185,303.00
b) Payable to Sundry Creditors	36,161.00	36,161.00
c) Payable to staff	135,798.38	136,043.38
d) Expenditure payable	760,995.00	611,464.00
e) Inter Fund Balance (Net)	221,574,230.96	199,458,125.91
f) Unlinked Bank Credits	21,340.00	21,340.00
g) Stale Cheques	3,850.00	3,850.00
h) Imprest Payable	345,312.65	266,216.65
i) Payable agts MDR TB projects	674,483.00	674,483.00
j) 7th Pay Commission arrears payable	0.00	3,343,988.00
k) PF Payable	1,033,250.00	-
l) salary Payable	324,216.00	-
m) Contractor of Virangam Warehouse	520,384.00	-
<b>TOTAL</b>	<b>225,622,842.99</b>	<b>204,736,974.94</b>

## SCHEDULE - H

## CAPITAL WORK-IN-PROGRESS

Particulars	Current Year	Previous Year
	Rs	Rs
<b>Virangam Warehouse</b>		
As per last Balance Sheet	2,000,000.00	2,611,611.00
Less: Refund received	-	-
	2,000,000.00	2,611,611.00
Add: Advance given during the year	3,431,250.00	2,000,000.00
Less: Transfer to Fixed Assets	-5,951,634.00	-2,589,551.00
Transfer to Maintenance	-	-22,060.00
	-520,384.00	2,000,000.00
Transfer to Current Liabilities - payable to contractor	520,384.00	-
<b>Vikhroli Warehouse</b>		
As per last Balance Sheet (Subject to Confirmation)	35,082.00	35,082.00
<b>Kolkatta Warehouse</b>		
Advance given during the year	2,000,000.00	2,000,000.00
<b>Bahadurgarh Warehouse</b>		
Advance given during the year	1,788,308.00	2,319,000.00
Less: Cost of construction of boundry wall	-	530,692.00
	-	1,788,308.00
<b>Total</b>	<b>3,823,390.00</b>	<b>5,823,390.00</b>

## SCHEDULE - I

## INVESTMENTS

Particulars	Current Year	Previous Year
	Rs	Rs
<b>At Cost</b>		
Fixed Deposits and Bonds with Scheduled Banks	86,987,000.00	81,186,155.00
<b>TOTAL</b>	<b>86,987,000.00</b>	<b>81,186,155.00</b>



## ADVANCE FOR PROJECT EXPENDITURE TO STATE BRANCHES

Particulars	Current Year	Previous Year
	Rs	Rs
<b>Gujarat Earthquake 2001</b>		
Advance to Gujrat State Branch	1,843,034.98	1,843,034.98
Advance to Kutch Branch	136,000.00	136,000.00
<b>Rehabilitation of Families of Millitants in J&amp;K</b>		
Advance to J&K state branch	500,000.00	500,000.00
<b>Tsunami Relief</b>		
Advance to A P State Branch	100,000.00	100,000.00
<b>Flood Relief</b>		
Advance to Gujrat State Branch	90,180.00	90,180.00
<b>Donation for Bihar Flood</b>		
Advance to IFRC	2,503,537.00	2,503,537.00
<b>TOTAL</b>	<b>5,172,751.98</b>	<b>5,172,751.98</b>

## SCHEDULE - K

## CURRENT ASSETS &amp; ADVANCES

Particulars	Current Year	Previous Year
	Rs	Rs
<b>Security Deposits</b>		
Electricity Board	26,755.00	26,755.00
Post & Telegarph	13,540.00	13,540.00
<b>TOTAL</b>	<b>40,295.00</b>	<b>40,295.00</b>
<b>Advances</b>		
a) Advance to state branches	1,930,168.27	2,025,499.27
Less: Prov. for doubtful advance	-1,337,113.50	-1,337,113.50
<b>TOTAL</b>	<b>593,054.77</b>	<b>688,385.77</b>
b) Sundry Parties	1,222,847.92	1,222,847.92
Less: Prov. for doubtful advance	-1,215,947.92	-1,215,947.92
<b>TOTAL</b>	<b>6,900.00</b>	<b>6,900.00</b>
c) Advances to staff	1,133,807.29	1,085,505.29
Less: Prov. for doubtful advance	-452,297.99	-452,297.99
<b>TOTAL</b>	<b>681,509.30</b>	<b>633,207.30</b>
d) Imprest with Warehouses/ Units	172,200.00	172,200.00
Less: Prov. for doubtful Imprest advance	-	-
<b>TOTAL</b>	<b>172,200.00</b>	<b>172,200.00</b>
<b>Salary Recoverable from IFRC</b>	-	<b>1,089,323.00</b>
<b>Prepaid Expenses</b>	<b>21,589.19</b>	<b>130,400.23</b>
<b>Cash &amp; Bank Balances</b>		
a) With State Bank of India, New Delhi		
i) Current account	1,089,769.92	399,698.27
ii) Savings account	-	201,409.68
iii) Savings account - Maharastra Earthquake	-	19,354.36
IDBI Bank Saving Bank Account	26,642,611.52	35,847,182.52
b) Corporate Liquid Term Deposit Account with SBI	213,931.00	199,099.00
Interest Accrued on investments	7,745,245.14	6,952,542.14
Rent recoverable-Silver Pacific Packaging	320,000.00	320,000.00
Income Tax Recoverable	257,407.90	252,204.00
<b>Total</b>	<b>37,784,513.74</b>	<b>46,952,201.27</b>



## Schedule- L

## INTEREST

i) Fixed Deposits	6,591,521.00	6,599,870.14
ii) On CLTD Investment	14,832.00	14,711.00
iii) On Savings Bank A/c	1,287,827.96	1,436,196.00
iv) On Savings Bank A/c-Maharashtra Earthquake	182.00	936.00
v) Incentive on Investment	368,500.00	309,746.00
<b>Total (Rs)</b>	<b>8,262,862.96</b>	<b>8,361,459.14</b>

## Schedule- M

## RENT

From:		
Bahadurgarh Staff Quarters	7,539.00	28,522.00
Kolkata Staff Quarters	3,632.00	4,055.00
Arakkonam Staff Quarters	5,256.00	5,736.00
<b>Total (Rs)</b>	<b>16,427.00</b>	<b>38,313.00</b>

## Schedule - N

ADMINISTRATIVE EXPENDITURE  
(National Headquarters)

Salaries	8,707,742.32	9,074,208.45
Contribution to P.F	387,391.00	453,024.00
Contribution to Gratuity	-	1,500,000.00
Postage, Telegram & Telephone	102,185.79	77,638.95
Contingencies including liveries	218,654.87	132,535.50
Audit fees	-	28,320.00
Bank Charges	1,591.45	10,640.50
Medical Aid to Staff	192,100.01	235,012.05
Printing & Stationery	202,603.54	136,486.96
Leave Travel Concession	12,920.00	21,332.00
Legal & Professional	230,430.30	227,635.20
Maintenance of Staff qtr	46,762.43	76,292.47
Transport-POL Maint & Regist	643,730.19	673,896.84
T A -D A	5,550.00	32,346.00
Advertisment Exp.	-	16,080.00
Travelling expenses	24,187.00	-
<b>Total (Rs)</b>	<b>10,775,848.90</b>	<b>12,695,448.92</b>

## Schedule - O

## ADMINISTRATIVE EXPENSES OF WAREHOUSES

## BAHADURGARH

Salaries	4,874,088.00	4,672,599.00
Contribution to P.F	360,150.00	409,697.00
Contribution to Gratuity	-	1,500,000.00
LTC/TA/DA	5,510.00	2,170.00
Postage, Telegram & Telephone	-	120.00
Printing & Stationery	9,150.00	9,505.00
Water & Electricity charges	539,371.00	564,379.00
Contingencies	-	5,134.00
Contingencies including liveries	23,019.00	10,284.00
Maintenance of Building & Staff Quarters	1,750,596.60	1,842,825.00
Insurance & Other charges	-	13,554.54
Maintenance of Transport	11,522.00	12,206.00
Labour charges	353,754.00	305,590.00
VTC Expenses	-	14,645.00
Repair & Maintenance	280.00	1,580.00
<b>Total (Rs)</b>	<b>7,927,440.60</b>	<b>9,364,288.54</b>



**KOLKATA**

Salaries	3,359,559.00	3,527,281.00
Contribution to P.F	207,259.00	265,036.00
Contribution to Gratuity	-	1,500,000.00
Postage, Telegram & Telephone	17,641.00	17,647.00
Printing & Stationery	3,150.00	7,862.00
Water & Electricity charges	100,403.00	146,327.00
Contingencies including liveries	8,532.00	34,767.00
Maintenance of Building & Staff Quarters	42,386.00	54,481.00
Insurance	96,148.08	49,411.93
Maintenance of Transport	1,300.00	25,977.00
Labour charges	72,846.00	63,540.00
Others charges	-	252.00
Maintenance of Equipments/Watsan	-	450.00
Bank Charges	649.00	690.00
<b>Total (Rs)</b>	<b>3,909,873.08</b>	<b>5,693,721.93</b>

**ARAKKONAM**

Salaries	2,715,915.00	2,724,252.00
Contribution to P.F	178,964.00	257,310.00
Postage, Telegram & Telephone	14,083.00	9,618.00
Printing & Stationery	3,636.00	3,851.00
Water & Electricity charges	50,293.00	82,301.00
Contingencies including liveries	4,783.50	4,298.00
Maintenance of Building & Staff Quarters	786,474.00	575,598.00
Insurance	21,542.09	116,128.96
Maintenance of Transport	40,148.00	35,926.00
Labour charges	56,782.00	40,500.00
Bank charges	57.50	-
VTC Expenses	4,100.00	-
LTC/TA.DA	-	213.00
<b>Total (Rs)</b>	<b>3,876,778.09</b>	<b>3,849,995.96</b>

**VIKROLI**

Salaries	972,897.00	795,074.00
Contribution to P.F	40,500.00	14,937.00
Postage, Telegram & Telephone	3,694.00	7,455.00
Water & Electricity charges	13,080.00	11,970.00
Maintenance of Building & Staff Quarters	655,945.00	727,710.00
Insurance	58,922.87	68,099.02
Property Tax	152,980.00	152,980.00
Labour charges	-	6,450.00
Contingencies	2,500.00	-
<b>Total (Rs)</b>	<b>1,900,518.87</b>	<b>1,784,675.02</b>

**VIRAMGAM**

Salaries	889,649.00	1,005,718.00
Contribution to P.F	63,840.00	101,682.00
Postage, Telegram & Telephone	-	1,103.00
Printing & Stationery	-	1,509.00
Water & Electricity charges	63,768.00	65,041.00
Contingencies including liveries	-	12,723.00
Maintenance of Building & Staff Quarters	-	34,621.00
Labour charges	607,033.00	567,429.00
Contingencies	105,215.00	-
<b>Total (Rs)</b>	<b>1,729,505.00</b>	<b>1,789,826.00</b>





GUWAHATI

Salaries	411,140.00	421,664.00
Water & Electricity charges	35,016.00	37,119.00
<b>Total (Rs)</b>	<b>446,156.00</b>	<b>458,783.00</b>
<b>GRAND TOTAL</b>	<b>19,790,271.64</b>	<b>22,941,290.45</b>



**FIXED ASSETS**

Schedule G

SNo.	At Cost Fixed Assests	Cost			DEPRECIATION			WRITTEN DOWN VALUE		Dep %	
		As On 01-04-17	Additions	Sale	As On 31-03-18	As On 01-04-17	For The Year	As On 31-03-18	As on 31.03.18		As On 31-03-17
1	Building - Bahadurgarh	622,607.48	-	-	622,607.48	581,852.75	4,075.00	585,927.75	36,679.73	40,754.73	10.00
2	Fur & Eqp - CTI-Bahadurgarh	531,292.04	-	-	531,292.04	457,316.00	7,398.00	464,714.00	66,578.04	73,976.04	10.00
3	Fur & Eqp - Headquarter & Warehouses	409,538.28	-	-	409,538.28	402,333.02	721.00	403,054.02	6,484.26	7,205.26	10.00
4	Furniture & Equipments Projects	212,755.83	-	-	212,755.83	210,893.87	186.00	211,079.87	1,675.96	1,861.96	10.00
5	Land - Bahadurgarh	847,133.09	-	-	847,133.09	-	-	-	847,133.09	847,133.09	-
6	Vehicles	1,871,497.10	-	-	1,871,497.10	1,869,811.59	253.00	1,870,064.59	1,432.51	1,685.51	15.00
7	Bahadurgarh Warehouse	5,020,530.79	4,062.00	-	5,024,592.79	3,107,415.16	191,515.10	3,298,930.26	1,725,662.53	1,913,115.63	10.00
8	Chennai Warehouse	2,853,091.07	-	-	2,853,091.07	1,957,761.02	89,533.00	2,047,294.02	805,797.05	895,330.05	10.00
9	R.O.Purifier-Arakkonam Warehouse	17,800.00	-	-	17,800.00	9,903.00	1,185.00	11,088.00	6,712.00	7,897.00	15.00
10	Printer-Arakkonam W/H	9,400.00	-	-	9,400.00	1,410.00	1,199.00	2,609.00	6,791.00	7,990.00	15.00
11	CTI Building-Bahadurgarh	8,484,829.31	-	-	8,484,829.31	5,822,201.79	266,263.00	6,088,464.79	2,396,364.52	2,662,627.52	10.00
12	Guwahati Warehouse	4,474,907.00	-	-	4,474,907.00	3,070,633.52	140,427.00	3,211,060.52	1,263,846.48	1,404,273.48	10.00
13	Kolkata Warehouse	7,093,127.63	-	-	7,093,127.63	4,711,773.90	238,135.00	4,949,908.90	2,143,218.73	2,381,353.73	10.00
14	1.5HP Submersible Pump-Kolkata Warehouse	16,100.00	-	-	16,100.00	5,537.00	1,056.00	6,593.00	9,507.00	10,563.00	10.00
15	Water Purifier-Kolkata Warehouse	7,500.00	-	-	7,500.00	3,585.00	587.00	4,172.00	3,328.00	3,915.00	15.00
16	LED Computer Monitor-Kolkata Warehouse	4,253.00	-	-	4,253.00	3,777.00	286.00	4,063.00	190.00	476.00	60.00
17	Vikhroli (Mumbai) Warehouse	4,558,800.73	-	-	4,558,800.73	3,128,200.58	143,060.00	3,271,260.58	1,287,540.15	1,430,600.15	10.00
18	Viramgam Warehouse	5,742,780.81	5,951,634.00	-	11,694,414.81	2,422,667.83	927,174.40	3,349,842.23	8,344,572.58	3,320,112.98	10.00
19	R.O.Purifier-Viramgam Warehouse	10,500.00	-	-	10,500.00	4,536.00	895.00	5,431.00	5,069.00	5,964.00	15.00
20	F.A -MOBILE APP		330,000.00	-	330,000.00	-	132,000.00	132,000.00	198,000.00	-	40.00
	<b>Total</b>	<b>42,788,444.16</b>	<b>6,285,696.00</b>	<b>0.00</b>	<b>49,074,140.16</b>	<b>27,771,609.03</b>	<b>2,145,948.50</b>	<b>29,917,557.53</b>	<b>19,156,582.63</b>	<b>15,016,835.13</b>	
	Previous Year	39,658,801.16	3,129,643.00	0.00	42,788,444.16	26,224,222.33	1,547,386.70	27,771,609.03	15,016,835.13	13,434,578.83	

1 Depreciation has been charged as per Income Tax Act-1961  
 2 No Depreciation charged on Land Bahadurgarh



(57)

**INDIAN RED CROSS SOCIETY  
DISASTER RELIEF FUND**

**Schedule-P**

**Significant Accounting Policies and Notes to the Accounts**

1. The Accounts have been prepared under the historical cost method and in accordance with applicable Accounting Standards unless otherwise stated specifically.

Mobile App. costing Rs. 3.30 lacs had been capitalized during the year by credit to Gifted Assets – NDMA - First Aid Mobile Application from NDMA under Capital fund of Balance Sheet. It is not as per AS-12 nor as per Accounting policy 4 mentioned below. The Society show it under Fixed Asset Schedule-G and depreciation is charged thereon.

2. The Accounts have been prepared on mercantile system of accounting except for income and expenses, assets/liabilities covered under Earmarked Project Funds/ State Units/ Official, Warehouses at the projects and other funds of the Society which are accounted for in the year of approval by the management on the receipt of statement/ bills from various units/ officials.

3. Donations received in kind and issued viz Relief Supplies and/or Fixed Assets /own made items or material purchased/charges thereof, are not being accounted for in respective head in the Financial Statements.

The expenses on own made items, are accounted for as VTC expenses and charged to Income and Expenditure Account.

Memorandum Record of such items is also not available.

4. All expenses of specific Projects/ Funds including purchase of items of Fixed Assets are charged to the respective Funds and not shown in the Fixed Assets Schedule of the Society except those already accounted for in the books and Accounting Policy one above.

Memorandum Record of such assets is also not available.

5. Fixed assets, except those mentioned above are shown in Fixed Assets **Schedule G** and are stated at cost. However fixed assets purchased by or for warehouse since 2013-14 are separately accounted for in Fixed Assets Schedule.

6. Depreciation on fixed assets is computed on written down value method as per the Income Tax Act, 1961 to the credit of Depreciation Reserve. No depreciation has been charged on land Bahadurgarh.

7. No separate Bank and/or Investment Account are maintained in respect of each Earmarked Fund/Project. Payments, if any are made from Bank Account of the Society.

8. Investments are stated at cost.

Interest accrued on investments had been shown under the head Cash and Bank Balance - **Schedule 'K'**.



9. Retirement Benefits:

(i) Contribution for Gratuity is made to the Gratuity Fund of the Indian Red Cross Society based on approved budget for the year.

No payment has been made during the year.

The short fall/excess in provision over actual payment on above accounts, if any, have not been quantified.

(ii) Leave Encashment/Ex-gratia are accounted for on cash basis.

(iii) Society's Contribution for Provident fund of Staff is paid to the Provident Fund of the Indian Red Cross Society generally every Six Months. However Rs. 10,33,250.00/- was payable as on 31-03-2018.

10. Accumulated deficit till date is shown on assets side of Balance Sheet and not adjusted against Capital Fund - **Schedule A**.

11. Doubtful debts / overdue payments as on 31-03-2018 had not been ascertained by the management.

12. The Society had a policy to make out cent per cent provision for doubtful debts outstanding for more than three years on account of imprest, dues from State Branches, Sundry Parties, Warehouses, Staff advance. The existing provision at Rs. 30.05 lacs as on 31<sup>st</sup> March 2014 is carried over year after year.

**Notes to the Accounts**

1. The society has not maintained proper records showing full particulars including quantitative details and situation of fixed assets "Schedule G."
2. No Physical Verification of Fixed Assets has been carried out during the year.
3. The registration /ownership of land used for construction of different warehouses thereon and land Bahadurgarh capitalized under Fixed Assets (Schedule-G) not verified in the absence of legal documents.
4. Bank reconciliation for SBI Current Account 11084231053 shows that cheques deposited for collection, amounting to Rs. 21,810.00, unlinked bank credits of Rs. 9,68,737.00 not accounted for by Society and Cheque issued upto 28<sup>th</sup> December 2017 amounting to Rs. 87,839.00 are neither presented for payment nor transferred to Stale Cheque Account.

Where-about a SBI cheque No. 354561 dated 28-12-2016 for Rs. 4,009.00/- not available. Similar case is w.r.t. IDBI Cheque No. 6709 dated 14-03-2018 for Rs. 1,89,304.00/-.

Besides, unlinked bank credits of previous years amounting to Rs. 21,340.00 are shown as current liabilities (**Schedule F**) for which no details are available.



5. Advances given to State Branches/ their Officials for Project Expenditure and other Advances / Imprest, Security Deposits, debtors/creditors, earnest money deposits, amount payable to State Branches and other parties, Salary payable, Expenses payable, P.M. grant for Ambulance to Jammu & Kashmir State Branch and other advances, current liabilities are subject to reconciliation and confirmation and consequential adjustment on settlement.

Inter Fund balance shows credit balance (Net) of Rs. 22.15 crores (Rs. 19.56 crores last year) as current liabilities (**Schedule-F**) and needs settlement.

6. Society has Bank Accounts at the sites of warehouse, which are operated by authorized officers of warehouses. But these Bank Accounts are not reflected in the books of National Headquarters/Financial Statements but bank/incidental charges are charged in the Accounts of Society.
7. Stocks and movement of stocks in different warehouses are not reflected in the Financial Statements. The receipt of funds for Replenishment of Stores are credited to replenishment of stores under the head Other Funds – “Schedule D” and not adjusted against store purchases. Incidental/transport expenses towards the dispatch of such supplies to affected sites/inter transfer between warehouses are accounted for as ‘Relief Supplies & Services’.
8. TDS deduction from dues to parties and its payment to Government Account are not routed through TDS Payable Account in all cases. Thus TDS Payable Account does not reflect the true picture of TDS deduction and timely payment as per the Income Tax Act, 1961. TDS which had been accounted for as expense in the books amounted to Rs. 43,181 but payment thereof made as per separate memorandum register.

Tax deducted from salary is routed through Income Tax Payable Account.

TDS deducted by banks and others is routed through Income Tax Recoverable Account, which has debit balance of Rs. 257,407.90 (Previous year Rs.2,52,204.00).

TDS is being deducted only at the time of payment.

9. Basic records of GST needs improvement.
10. Delhi High Court order dated 31<sup>st</sup> May 2001 (page 4) exempted self occupied portion of building from levy of property tax.

In the absence for demand of Property Tax from Local Authorities, no payment / provision has been made for property tax on warehouses / staff quarters other than Vikhroli- Maharashtra which has been paid for only 6 months and provision is made for next six months based on the wrong bill from 01-10-2018 to 31-03-2018.



11. Common Expenditure of specified heads of the Indian Red Cross Society under various heads are allocated on an estimated basis to the different funds of the Society, on an agreed ratio, as per the decision of the Finance Committee of the Society long back, of which copy not readily available. The expenses allocated to Disaster Relief Fund for the year have been debited to respective Account of the Fund.

Total of common expenditure has been reviewed by the management only.

12. Policy followed upto March 2001 for allocating interest earned on earmarked investment to respective Fund as "Allocated interest on Depreciation Reserve" has been discontinued and balance is shown as part of Capital Fund Schedule 'A'.

13. Premises on Rent had been given to M/s Silver Pacific Packaging, Salt Lake, Kolkata. A sum of Rs. 3.20 lakhs is recoverable from them as on 31<sup>st</sup> March, 2009 subject to reconciliation. The tenant is neither paying the rent nor the Society has filed a vacation case against them nor a provision for rent due from April 2009 till date, has been made. The premises is under the lock of tenant. Legal advice is obtained. However IRCS has not issued any legal notice on tenant so far.

14. Imprest with Bahadurgarh Warehouse

The warehouse hold imprest of Rs. 50,000 plus bank balance of Rs. 11,000 – Total Rs. 61,000 against sanction limit of Rs. 50,000.

15. A few expenses are accounted for without any support.

15 A. Advances written off represent the Salary Recoverable from IFRC amounting to Rs. 1,65,083.00/-

16. Previous year figures have been re-grouped, re-arranged wherever necessary to make them comparable with current year.

  
(MANISH CHOUDHARY)  
Deputy Secretary

  
(Dr VEER BHUSHAN)  
Joint Secretary


  
(M P GUPTA)  
Honorary Treasurer

  
(Dr R K VATS)  
Secretary General

As per our report of even date  
For K.G Somani & Co  
Chartered Accountants  
Firm Regn. No. 006591N

Place : New Delhi  
Date : 6 October 2018



  
K. K. Kuba  
(Partner)  
M. No. 06852

**INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS  
FOREIGN EXCHANGE FUND  
BALANCE SHEET AS AT 31ST MARCH, 2018**


LIABILITIES	Schedule	As at 31.03.2018	As at 31.03.2017
<b>Earmarked Funds</b>			
Earthquake, Flood & Cyclone Relief Fund	A	74,913,669.20	74,913,669.20
Others	B	103,181,799.57	106,915,938.57
<b>Current Liabilities</b>	C	60,626,217.37	64,156,404.31
<b>INTEREST ON CLTD INVESTMENT *</b>		31,295,455.33	24,141,360.00
<b>Total</b>		<b>270,017,141.47</b>	<b>270,127,372.08</b>
<b>ASSETS</b>			
<b>Advances for Project Expenditure</b>	D	118,191,024.25	115,265,342.04
<b>Current Assets, &amp; Advances</b>	E	151,826,117.22	154,862,030.04
<b>Total</b>		<b>270,017,141.47</b>	<b>270,127,372.08</b>

\* Has been regrouped during the year

Schedule A to E form an integral part of the Accounts

As per our report of even date

For Sri Ravi Verma & Co.  
Chartered Accountants

  
R. Ravinder, FCA  
(Partner)  
M.No.10421  
Firm Regn. No.00859N  
Place: New Delhi  
Dated: 5 October, 2018



  
MANISH CHOUDHARY  
(Deputy Secretary)

  
Dr VEER BHUSHAN  
(Joint Secretary)

  
M.P.GUPTA  
(Hony. Treasurer)

  
Dr R K VATS  
(Secretary General)

As at 31.3.2017		As at 31.3. 2018
(227,825.03)	<b>Gujrat Earthquake Relief &amp; Rehabilitation Project</b> As Per Last Balance Sheet (Net)	(227,825.03)
621,304.02	Tsunami Relief As per Last Balance Sheet	621,304.02
1,327,516.34	Cyclone Projects As per Last Balance Sheet	1,327,516.34
904,893.15	Flood Relief Project i) IFRC & Others As per Balance Sheet	904,893.15
11,270.50	ii) SRC-Orissa Flood Rehabilitation Programme As per Balance Sheet	11,270.50
124,227.00	iii) Amcross- Flood 2000 As per Last Balance Sheet	124,227.00
150,681.00	iv) Japanese Aided Flood Relief Project As per Balance Sheet	150,681.00
203,283.38	v) Bihar Flood-2002 As per Balance Sheet	203,283.38
277,504.07	vi) IFRC-Flood-2004 As Per Last Balance Sheet	277,504.07
27,749.00	vii) Danish Red Cross- Flood 2004 As per Last balance Sheet	27,749.00
11,788.00	viii)Finnish Red Cross- Flood 2004 As per Balance Sheet	11,788.00
5,583.00	ix) SRC-Flood 2004- Replenishment As per Last Balance Sheet	5,583.00
54,100.00	x) IFRC- Flood' 04 DP Stock As per Last Balance Sheet	54,100.00
101,556.77	xi) IFRC Flood 04 Mitgation Project As per last balance Sheet	101,556.77
(6,150.00)	xii) IFRC - Flood 2006 As per Last Balance Sheet	(6,150.00)
405,702.90	xiii) IFRC - Flood 2007 As per Last Balance Sheet	405,702.90
105,201.00	xiv)SRC - Flood 2007 As per Last Balance Sheet	105,201.00
465,882.00	xv) BRC- Flood-2007 As per last balance sheet	465,882.00
16,356.00	xvi) ARC - Flood 2007 As per Last Balance Sheet	16,356.00
(897.00)	WHO- Bihar Flood 08 As per Last Balance sheet	(897.00)
10,237,228.00	Donation for Bihar Flood As per Last Balance Sheet	10,237,228.00
247,683.00	CRC- Bihar Flood 08 As per Last Balance Sheet	247,683.00
6,417,000.00	SRC- Flood 09 As per Last Balance Sheet	6,417,000.00
1,318,000.00	Donation for Karnataka Flood As per Last Balance Sheet	1,318,000.00
416,694.00	ARC Flood 09 As per Last Balance Sheet	416,694.00
4,558,116.00	Donation for Flood Relief As per Last Balance Sheet	4,558,116.00
29,179.00	IFRC-J&K Earthquake 2013 As per Last Balance Sheet	29,179.00
877,619.00	Turking Red Cross-J&K Earthquake 2013 As per Last Balance Sheet	877,619.00
18,168,040.10	Donation for Uttrakhand Flood 2013 As per Last Balance Sheet	18,168,040.10
46,746.00	IFRC- Uttrakhand DREF 2013 As per Last Balance Sheet	46,746.00
9,983,525.00	Singapore R C Donation As per Last Balance Sheet Receipt Less:-Expenditure/Adjustment	9,983,525.00
8,019,186.00	Donation for Cyclone Phailin As per Last Balance Sheet	8,019,186.00
	Donation for J&K Flood-14	





10,014,927.00	As per Last Balance Sheet	10,014,927.00
74,913,669.20	TOTAL	74,913,669.20

Earmarked Fund : Other Projects

SCHEDULE - B

As at 31.3.2017			As at 31.3.2018
(66,969.00)		<b>IFRC - CTI Renovation project</b> As per Last Balance Sheet	(66,969.00)
2,726,141.50		<b>Drought Relief</b> As per Last Balance Sheet	2,726,141.50
826,916.00		<b>Spain Aided Project for Andhra Pradesh, West Bengal &amp; Orissa</b> As per Last Balance Sheet	826,916.00
(264,739.53)	(195,221.53) 2,179,837.00 (2,249,355.00)	<b>IFRC - DREF Allocation Assistance</b> As per Last Balance Sheet Receipt Less:-Expenditure/Adjustment	(264,739.53)
(37,101.45)		<b>IFRC - Bhopal Shanti Town Health Project</b> As per Last Balance Sheet	(37,101.45)
1,306,804.97		<b>IFRC - Assam DFID-II DP/DR Programme</b> As per Last Balance Sheet	1,306,804.97
(384,894.88)		<b>IFRC - All India DP/DR</b> As per last Balance Sheet	(384,894.88)
455,849.00		<b>Disaster Management Centre</b> As per Last Balance Sheet	455,849.00
11,264.88		<b>CRC - Tamil Nadu Nutrition Project</b> As per Last Balance Sheet	11,264.88
2,740,985.00		<b>BRC - Community Development Project- Jamnagar</b> As Per Last balance Sheet	2,740,985.00
128,401.00		<b>IFRC - National Youth Workshop Chandigarh</b> As per Last Balance Sheet	128,401.00
(265,012.00)		<b>IFRC- DP Stocks</b> As per Last Balance Sheet	(265,012.00)
(840,311.50)		<b>IFRC Community Care Centre</b> As per Last Balance Sheet	(840,311.50)
34,975.75		<b>IFRC - Barshi Drought - DM Programme</b> As per Last Balance Sheet	34,975.75
3,979,228.83	29,648,355.83 8,691,551.00 (34,360,678.00)	<b>IFRC - DM Programme</b> As Per Last Balance Sheet Receipts Less : Expenditure/Adjustment	3,979,228.83 6,632,434.87 (8,257,716.87) 2,353,946.83
		<b>IFRC - SERV Programme</b> As Per Last Balance Sheet Receipts Less : Expenditure/Adjustment	8,621,150.69 (8,254,296.00) 366,854.69
		<b>IFRC - OD Programme-2017</b> As Per Last Balance Sheet Receipts	1,533,450.55 1,533,450.55
1,328,078.00		<b>IFRC - Organisational Development- Gujrat</b> As per Last Balance Sheet	1,328,078.00
1,131,940.31		<b>IFRC - Organisational Development- NHQ</b> As per Last Balance Sheet	1,131,940.31
63,183.00		<b>IFRC - RCHV Training</b> As per Last Balance Sheet	63,183.00
34,928.00		<b>Korean Red Cross- JRC Special Fund</b> As Per Last Balance Sheet	34,928.00
(126,704.85)		<b>IFRC- NDRT Training Programme</b> As Per Last Balance Sheet	(126,704.85)
532,098.00		<b>IFRC- NDRT- II Training Programme</b> As per Last Balance Sheet	532,098.00
50,100.20		<b>IFRC- Ren. &amp; Rec. of Bhadurgarh Warehouse</b> As Per Last Balance Sheet	50,100.20
(50,099.46)		<b>IFRC- Ren. &amp; Rec. of Kolkatta Warehouse</b> As Per Last Balance Sheet	(50,099.46)
(17,112.73)		<b>IFRC- Ren. &amp; Rec. of Kolkatta Warehouse - Phase- II</b> As Per Last Balance Sheet	(17,112.73)
(45,346.50)		<b>SRC- Castilla La Mancha Health Project</b> As Per Last Balance Sheet	(45,346.50)
1,301,048.00		<b>SRC- Castilla La Mancha Health Project - II</b> As Per Last Balance Sheet	1,301,048.00
		<b>Amcross- Global Aid Programme</b>	



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2,673.90	As Per Last Balance Sheet	2,673.90
36,928.00	<b>Spanish Aided - D.P. Stock</b> As Per Last Balance Sheet	36,928.00
358,728.71	<b>SRC- Maintenance of Office in Orissa</b> As Per Last Balance Sheet	358,728.71
58,538.98	<b>IFRC - Bihar CBFA Programme</b> As Per Last Balance Sheet	58,538.98
66,220.00	<b>SRC- Health Response Unit- Log Train. Course</b> As Per Last Balance Sheet	66,220.00
116,062.00	<b>IFRC- LAN Project</b> As Per Last Balance Sheet	116,062.00
209,298.30	<b>AMCROSS - Disaster Mental Health Project</b> As Per Last Balance Sheet	209,298.30
31,762.00	<b>IFRC- Community Based Health Programme- West Bengal</b> As Per Last Balance Sheet	31,762.00
3,587.00	<b>AMCROSS- DP Stock</b> As Per Last Balance Sheet	3,587.00
2,844,170.03	<b>GRC Aided AP CBCP Project</b> As Per Last Balance Sheet	2,844,170.03
2,130,802.00	<b>GRC - Orissa Disaster Mitigation Programme-I</b> As Per Last Balance Sheet	2,130,802.00
11,440,099.93	<b>GRC - Orissa Disaster Mitigation Programme-II</b> As Per Last Balance Sheet	11,440,099.93
16,646,251.40	<b>IFRC- HIV/AIDS Programme</b> As Per Last Balance Sheet	16,646,251.40
(24,306.00)	<b>BRC - HIV/ AIDS Programme</b> As Per Last Balance Sheet	(24,306.00)
920,642.03	<b>GRC - HIV/ AIDS Programme</b> As Per Last Balance Sheet	920,642.03
1,237,479.50	<b>CRC - HIV/ AIDS Programme</b> As Per Last Balance Sheet	1,237,479.50
(157.48)	<b>IFRC- Renovation of VASANA Warehouse</b> As Per Last Balance Sheet	(157.48)
81,278.00	<b>IFRC Aided OD Meeting</b> As Per Last Balance Sheet	81,278.00
214,799.83	<b>IFRC - Peer Workshop- Varanasi</b> As Per Last Balance Sheet	214,799.83
(292,252.00)	<b>IFRC - Information Development</b> As Per Last Balance Sheet	(292,252.00)
167,613.00	<b>IFRC - NHQ Renovation Project</b> As Per Last Balance Sheet	167,613.00
(6,161.67)	<b>IFRC- Office Development Programme - Gujrat</b> As Per Last Balance Sheet	(6,161.67)
(131,531.70)	<b>IFRC- Polion SNID</b> As Per Last Balance Sheet	(131,531.70)
1,306,406.00	<b>SRC CBDP-03/04</b> As Per Last Balance Sheet	1,306,406.00
131,569.90	<b>SRC Community Health Programme - Ganhidham</b> As Per Last Balance Sheet	131,569.90
(24,204.00)	<b>SRC- IRUN DP&amp;DM Project</b> As Per Last Balance Sheet	(24,204.00)
627,806.00	<b>SRC-Office Maint. Project- Gandhidham</b> As Per Last Balance Sheet	627,806.00
489,300.51	<b>SRC- Orissa Cyclone Shelter Phase-II</b> As Per Last Balance Sheet	489,300.51
3,262.00	<b>ARC-WTC Victims Family</b> As Per Last Balance Sheet	3,262.00
	<b>ICRC</b>	
	As Per Last Balance Sheet	21,102,856.42
	Receipts	23,008,954.00
		44,111,820.42
21,102,856.42	Less: Expenditure/Adjustment	(20,626,494.00)
	<b>Afganistan Refugee Project</b> As Per Last Balance Sheet	10,500.00
	<b>Hong Kong Red Cross- Tsunami Rel.Reh.</b> As Per Last Balance Sheet	14,636.00
	<b>ARC - Tsunami ICR Programme</b> As Per Last Balance Sheet	151,404.00
6,701,103.96	<b>SRC-Tsunami STRP</b> As Per Last Balance Sheet	6,701,103.96

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2,192,936.00	Earthquake Relief As Per Last Balance Sheet		2,192,936.00
284.00	ARC- Earthquake Recovery Project As Per Last Balance Sheet		284.00
430,898.00	Oxfam (I) Trust - DM Programme As Per Last Balance Sheet		430,898.00
596,019.00	IFRC- Lehman Bros. Foundation As Per Last Balance Sheet		596,019.00
168,114.00	IFRC Public Health Emergency As Per Last Balance Sheet		168,114.00
12,296.00	IFRC- Workshop at Tripura As Per Last Balance Sheet		12,296.00
(41,104.50)	IFRC- Watsan-Tamilnadu, J&k, A&N As Per Last Balance Sheet		(41,104.50)
	IFRC- YABC Receipt	634,026.51	
	Less-expenditure/Adjustment	(634,027.00)	(0.49)
266,629.00	IFRC- Renovation of Viramgam Warehouse As Per Last Balance Sheet		266,629.00
1,767,470.00	IFRC- DFID-II As Per Last Balance Sheet		1,767,470.00
145,100.00	IFRC- Tsunami Relief Project As Per Last Balance Sheet		145,100.00
1,527,528.83	GRC- Bird FLU Project As Per Last Balance Sheet		1,527,528.83
1,561.00	IFRC First Aid Training As Per Last Balance Sheet		1,561.00
22,806.00	IFRC- Renovation of Arakonnam Warehouse As Per Last Balance Sheet		22,806.00
3,933.00	CP Child Project As Per Last Balance Sheet		3,933.00
300,000.00	BRC- DRR Project As Per Last Balance Sheet Receipt	300,000.00	
	Less- expenditure/Adjustment	6,407,945.00 (6,110,500.00)	297,445.00
168,568.50	IFRC- RCV Programme As Per Last Balance Sheet		168,568.50
111,726.00	IFRC-Renovation of Patna Warehouse As Per Last Balance Sheet		111,726.00
117,580.85	IFRC- Watsan Project As Per Last Balance Sheet		117,580.85
4,159,291.82	ITRC Bilateral Programme As Per Last Balance Sheet Receipt	3,685,134.82	
3,685,134.82	Less: Expenditure/Adjustment	2,135,562.00 (5,143,148.44)	677,548.38
7.14	IFRC- Ren. & Rec. of Bhadurgarh Warehouse-II As Per Last Balance Sheet		7.14
1,838,048.00	Oxfam-DRR Project As Per Last Balance Sheet		1,838,048.00
60,000.00	ARC- DMC Project As Per Last Balance Sheet		60,000.00
1,290,659.00	Donation for West Bengal Cyclone As Per Last Balance Sheet		1,290,659.00
1,815,430.00	WHO- C.P. for Influenza As Per Last Balance Sheet		1,815,430.00
122,226.00	GRC-JRC/YRC Development Programme As Per Last Balance Sheet		122,226.00
625,363.00	SRC-Community Health Project in Orissa As Per Last Balance Sheet		625,363.00
133,031.00	IFRC-DRR Project As Per Last Balance Sheet		133,031.00
(0.02)	IFRC-Renovation of Rajkot Warehouse As Per Last Balance Sheet		(0.02)
(1,547,399.93)	ITRC- Construction of VTC at Bahadurgarh W/H As Per Last Balance Sheet Expenditure	(1,547,399.93) (62,114.00)	
	Less-Adjustment	(1,609,513.93)	
21,716.00	CRC-DRR Project As Per Last Balance Sheet		21,716.00



	2,192,211.98	IFRC- MDR TB Project		
	2,709,448.00	As Per Last Balance Sheet	(950,430.02)	
(950,430.02)	(5,852,090.00)	Receipts	3,022,570.00	
		Less: Expenditure/Adjustment	(6,234,252.00)	(4,162,112.02)
214,858.01		IFRC H2P Project - USAID		
		As Per Last Balance Sheet		214,858.01
205,848.00		TROCAIRE-Strength IAG in Orissa		
		As Per Last Balance Sheet		205,848.00
130,363.20		IFRC Humanitarian Values		
		As Per Last Balance Sheet		130,363.20
54,754.00		ARC- DM Programme		
		As Per Last Balance Sheet		54,754.00
435,898.00		IFRC- MALARIA PREVENTION & CONTROL PROG		
		As Per Last Balance Sheet		435,898.00
1,434,920.00		Concern WW RC - DRR Project		
		As Per Last Balance Sheet		1,434,920.00
452,926.60		CRS - Strength IAG Project		
		As Per Last Balance Sheet		452,926.60
(187,158.00)		IFRC - Renovation of Vikhroli Warehouse		
		As Per Last Balance Sheet		(187,158.00)
250,000.00		IFRC Climate Change Adaptation		
		As Per Last Balance Sheet		250,000.00
443,252.00		ITRC- Construction of VTC Road at Bahadurgarh W/H		
		As Per Last Balance Sheet	443,252.00	
		Less-Expenditure/Adjustment	(443,252.00)	-
37,569.00		IFRC-Measles		
		As Per Last Balance Sheet		37,569.00
427,261.00		IFRC-New York-CCC Programme		
		As Per Last Balance Sheet		427,261.00
3,568,816.00		GRC-ODMP-III		
		As Per Last Balance Sheet		3,568,816.00
265,826.00		IFRC-Cyclone Thane		
		As Per Last Balance Sheet		265,826.00
1,692,310.00		ITRC-Donation for Watsan Unit		
		As Per Last Balance Sheet	1,692,310.00	
		Less-Expenditure/Adjustment	(1,692,310.00)	-
	52,252.00	IFRC-NDWRT Training Programme		
		As Per Last Balance Sheet	-	2,252.00
2,252.00	(50,000.00)	Receipts	-	
		Less: Expenditure/Adjustment	-	
	3,459,383.00	Irish Red Cross -TB Project		
	2,238,314.00	As Per Last Balance Sheet	1,222,829.00	
1,222,829.00	(4,474,868.00)	Receipts	2,254,175.00	
		Less: Expenditure/Adjustment	(2,215,574.00)	1,261,430.00
196,466.00	638,627.00	Australian R C Gap Meeting		
	442,161.00	Receipt	-	
		Less: Expenditure/Adjustment	-	
		As Per Last Balance Sheet		196,466.00
	-	IFRC-STATUTORY MEETING		
	-	Receipt	36,188.00	
	-	Less-Expenditure/Adjustment	(41,768.00)	(5,580.00)
	-	IFRC-JRC/YRC PROJECT		
	-	Receipt	1,960,022.11	
	-	Less-Expenditure/Adjustment	(1,451,827.11)	508,195.00
	-	IFRC-NORTH EAST FLOOD-2017		
	-	Receipt	2,718,593.76	
	-	Less-Expenditure	(2,859,656.00)	(141,062.24)
	-	IFRC-NORTH EAST FLOOD-2017		
	-	Receipt	1,624,515.67	
	-	Less-Expenditure/Adjustment	(1,606,315.67)	18,200.00
106,915,938.57		<b>TOTAL</b>		103,181,799.57

As at 31.3.2017 Amount(Rs)	CURRENT LIABILITIES	Schedule - C As at 31.03.2018 Amount (Rs)
8,650,559.15	A) Inter Fund	8,740,784.15
805,667.92	B) Other Payables	805,667.92
6,913,577.82	C) Payable to Sundry Creditors	1,136,433.82
5,112,821.63	D) Payable against Projects	7,290,889.84
240,553.00	E) ARC- Unadjusted Reimbursement	240,553.00
99,793.00	F) CRC- Unadjusted Reimbursement	99,793.00
42,269,397.31	G) Other Receipts	42,346,003.16
97,942.00	H) Donation	-
(33,907.52)	J) IFRC- Unadjusted Reimbursement	(33,907.52)
64,156,404.31	<b>TOTAL</b>	60,626,217.37

(67)

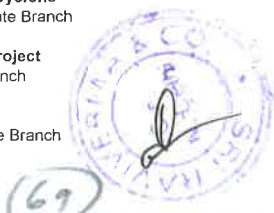


## Advance for Project Expenditure to State Branches

As at 31.3.2017 Amount (Rs.)			As at 31.03.2018 Amount (Rs.)
160,552.78	60,275.76 100,277.02	<b>Flood Relief Project</b> Advance to Bihar State Branch for 2000 Advance to West Bengal State Branch	60,275.76 100,277.02
8,159.72		<b>IFRC- Bihar Flood 2002</b> Advance to Bihar State Branch	8,159.72
424,881.99		<b>SRC- Orissa Cyclone Project</b> Advance to Orissa State Branch	424,881.99
200,000.00		<b>IFRC - DREF Allocation Project</b> Advance to Arunachal State Branch Advance to Assam State Branch	200,000.00 95,002.00
288,047.75	253,072.00 34,975.75	<b>Drought Relief</b> Advance to Rajasthan State Branch Advance to Maharashtra State Branch	253,072.00 34,975.75
170,789.56		<b>ARC- Gujrat Earthquake Rehabilitation Project WATSAN</b> Advance To Patan Branch	170,789.56
		<b>ICRC</b>	
	2,732,343.00	Advance to J&K State Branch	4,572,236.00
	2,654,550.00	Advance to Maharashtra ST. Br.	3,751,736.00
	94,023.00	Advance to Karnataka St. Br.	94,023.00
	1,522,090.00	Advance to Nagaland Branch	1,277,065.00
	611,533.00	Advance to Punjab Branch	611,533.00
	176,064.00	Advance to Rajasthan State Branch	176,064.00
	1,160,539.00	Advance to Tamilnadu State Branch	1,009,231.00
	30,171.00	Advance to Delhi State Branch	30,171.00
	158,716.50	Advance to Tripura State Branch	158,716.50
	3,007,886.00	Advance to Manipur State Branch	3,284,551.00
	1,759,795.00	Advance to A.P. State Branch	2,124,102.00
	90,408.00	Advance to Assam State Branch	610,462.00
	2,095,292.00	Advance to Orissa State Branch	2,881,990.00
	228,103.00	Advance to Bihar State Branch	228,103.00
	190,476.00	Advance to U.P. State Branch	297,354.00
	590,296.00	Advance to Gujarat State Branch	-
	646,500.00	Advance to A&N State Branch	646,500.00
	46,154.00	Advance to M.P. State Branch	46,154.00
	66,022.00	Advance to Meghalaya State Branch	140,551.00
	552,529.00	Advance to Jharkhand State Branch	52,529.00
	14,684.00	Advance to Uttarakhand State Branch	14,684.00
19,371,016.50	942,842.00	Advance to West Bengal State Branch	763,209.00
		<b>Amcross- Global AIDS Programme</b>	
	426,198.77	Advance to Namakkal Branch	426,198.77
477,621.40	51,422.63	Advance to others	51,422.63
		<b>GRC- Orissa Disaster Mitigation Prog.</b>	
		Advance to Orissa State Branch	
2,130,802.00			2,130,802.00
		<b>Amcross- Disaster Mental Health</b>	
	1,248.90	Advance to Bhuj Branch	1,248.90
17,698.40	16,449.50	Advance to Tamilnadu Branch	16,449.50
		<b>BRC- Community Development Project- Jamnagar</b>	
		Advance To Disslt. Branch Jamnagar	
2,726,166.00			2,726,166.00
		<b>GRC- Community Based Cyclone Project</b>	
		Advance to A.P. State Branch	
768,831.03			768,831.03
		<b>IFRC - HIV/AIDS</b>	
	75,000.00	Advance to Gobichetty Palayam Branch	75,000.00
	292,835.30	Advance to Maharashtra Branch	292,835.30
	432,520.50	Advance to Salem Branch	432,520.50
	5,937,855.75	Advance to A.P. Branch	5,937,855.75
	274,362.00	Advance to Erode Branch	274,362.00
	500,308.41	Advance to Nammakal Branch	500,308.41
	70,309.00	Advance to Dhampuri Branch	70,309.00
15,220,525.29	7,637,334.33	Advance to Tamilnadu State Branch	7,637,334.33
		<b>BRC - HIV/AIDS</b>	
		Advance to U.P. State Branch	
121,096.00			121,096.00
		<b>CRC - HIV/AIDS</b>	
		Advance to Karnataka State Branch	
1,363,729.00			1,363,729.00
		<b>GRC - HIV/AIDS</b>	
		Advance to Maharashtra state branch	
817,741.83			817,741.83
		<b>IFRC - DM Programme</b>	
	306,387.84	Advance to Bihar State Branch	306,387.84
	786,906.50	Advance to Maharashtra state branch	786,906.50
	-	Advance to Orissa state branch	321,793.19
	688,633.00	Advance to Gujarat state branch	696,271.00
	428,184.10	Advance to Assam state branch	362,084.10
	40,619.15	Advance to West Bengal state branch	40,619.15
	402,494.00	Advance to Himachal Pradesh state branch	398,093.00
	191,958.00	Advance to Telengana state branch	191,958.00
	55,237.00	Advance to Ultrakhand state branch	55,237.00
	187,035.00	Advance to M.P. state branch	187,035.00
3,087,454.59			3,346,384.78
		<b>IFRC - Serv Programme</b>	
		Advance to Chattishgarh state branch	310,331.00
		Advance to Gujarat state branch	233,265.00
		Advance to Himachal Pradesh state branch	73,911.00



		Advance to Manipur state branch	₹5,472.00	
		Advance to Ultrakhand state branch	188,934.00	891,913.00
992,060.78		<b>SRC- Gujrat Reh/ Rec</b> Advance to Gandhidham Disstl Branch		992,060.78
627,806.00		<b>SRC- Office Maintainence</b> Advance to Gandhidham Disstl Branch		627,806.00
131,569.90		<b>SRC- Health Project</b> Advance to Gandhidham Disstl Branch		131,569.90
549,290.50		<b>SRC - CASTILLA LA MANCHA HEALTH PROJECT</b> Advance to Orissa State Branch		549,290.50
297,867.60		<b>SRC - CASTILLA LA MANCHA HEALTH PROJECT - II</b> Advance to Orissa State Branch		297,867.60
31,762.00		<b>IFRC- Community Based Health Programme</b> Advance to West Bengal State Branch		31,762.00
68,405.45		<b>IFRC- Community Care Centre</b> Advance to Dharampuri Branch		68,405.45
11,440,023.79		<b>GRC - ODMP-II</b> Advance to Orissa State Branch		11,440,023.79
39,437.98		<b>IFRC - Bihar CBFA Programme</b> Advance to Bihar State Branch		39,437.98
		<b>IFRC - Organisational Development</b>		
	908,773.00	Advance to Gujrat State Branch	908,773.00	
	72,000.00	Advance to Uttarakhnd State Branch	72,000.00	
	114,559.00	Advance to Meghalaya State Branch	114,559.00	
	211,338.00	Advance to M.P. State Branch	211,338.00	
	60,000.00	Advance to West Bengal State Branch	60,000.00	
	173,145.60	Advance to U.P. State Branch	173,145.60	
2,283,643.60	743,828.00	Advance to A&N State Branch	743,828.00	2,283,643.60
		<b>Tsunami Relief</b>		
	100,000.00	Advance to A.P. State Branch	100,000.00	
519,057.00	419,057.00	Advance to Tamilnadu State Branch	419,057.00	519,057.00
6,198,598.23		<b>SRC - Tsunami Relief Short Term Recovery Plan</b> Advance to A.P. State Branch		6,198,598.23
826,484.71		<b>SRC - Maintainence of office - Orissa</b> Advance to Orissa State Branch		826,484.71
134,154.77		<b>IFRC- Flood 04 Mitigation Project</b> Advance to Bihar State Branch		134,154.77
		<b>IFRC-JRC/YRC</b> Advance to Gujarat state Branch		478,124.00
1,282,201.00		<b>SRC - Community Disaster Preparedness</b> Advance to Orissa State Branch		1,282,201.00
416,578.00		<b>Oxfam (I) Trust - DM Programme</b> Advance to Orissa State Branch		416,578.00
1,838,048.00		<b>Oxfam (I) Trust - DRR Project</b> Advance to Orissa State Branch		1,838,048.00
		<b>IFRC- DFID -II</b>		
	2,468,000.00	Advance to Bihar State Branch	2,468,000.00	
	1,306,074.10	Advance to Assam State Branch	1,306,074.10	
4,183,074.10	409,000.00	Advance to Rajaslhnan State Branch	409,000.00	4,183,074.10
131.00		<b>IFRC-Public Health Emergency</b> Advance to Punjab State Branch		131.00
111,726.00		<b>IFRC-Renovation of Patna Warehouse</b> Advance to Patna State Branch		111,726.00
		<b>IFRC - FLOOD'07</b>		
	2,613.50	Advance to A.P. State Branch	2,613.50	
	200,000.00	Advance to Kerala State Branch	200,000.00	
402,613.50	200,000.00	Advance to U.P. State Branch	200,000.00	402,613.50
		<b>IFRC-RCV Programme</b>		
	17,863.50	Advance to Maharastra State Branch	17,863.50	
35,463.50	17,600.00	Advance to Punjab State Branch	17,600.00	35,463.50
		<b>GRC-Bird Flu Project</b>		
	44,021.00	Advance to A.P. State Branch	44,021.00	
	359,943.00	Advance to Manipur State Branch	359,943.00	
467,634.00	63,670.00	Advance to Haryana State Branch	63,670.00	467,634.00
300,000.00		<b>BRC-DRR Project</b> Advance to Assam State Branch		300,000.00
6,378.00		<b>Italian Red Cross-Bilateral Programme</b> Advance to Punjab State Branch		-
150,000.00		<b>Donation for West Bengal Cyclone</b> Advance to West Bengal State Branch		150,000.00
480,182.00		<b>SRC - Community Health Project</b> Advance to Orissa State Branch		480,182.00
		<b>IFRC - DRR Project</b> Advance to Maharastra State Branch		19.00



71,904.00	71,885.00	Advance to Gujarat State Branch	71,885.00	71,904.00
	100,000.00	<b>WHO - C.P.Influnza</b> Advance to A.P. State Branch	100,000.00	
	100,000.00	Advance to Chattisgarh State Branch	100,000.00	
	100,000.00	Advance to Dadar & Nagar Haveli State Branch	100,000.00	
	100,000.00	Advance to Gujarat State Branch	100,000.00	
	100,000.00	Advance to J&K State Branch	100,000.00	
	100,000.00	Advance to Orissa State Branch	100,000.00	
	100,000.00	Advance to Tripura State Branch	100,000.00	
	100,000.00	Advance to Uttarakhnad State Branch	100,000.00	
900,000.00	100,000.00	Advance to West Bengal State Branch	100,000.00	900,000.00
	107,643.00	<b>IFRC - H2P Project-USAID</b> Advance to A.P. State Branch	107,643.00	
	36,898.40	Advance to Punjab State Branch	36,898.40	
192,211.01	47,669.61	Advance to Maharastra State Branch	47,669.61	192,211.01
		<b>TROCAIRE - Strenght IAG</b> Advance to Orissa State Branch		
205,848.00				205,848.00
	343,925.00	<b>IFRC - MDR TB Project</b> Advance to Purjrab State Branch	343,925.00	
	829,235.00	Advance to U.P. State Branch	105,028.00	
	401,960.00	Advance to Haryana State Branch	6,214.00	
	262,859.98	Advance to Karnataka State Branch		
	675,213.00	Advance to Gujarat State Branch		
2,543,692.98	30,500.00	Advance to Bihar State Branch	30,500.00	485,667.00
		<b>IFRC - Humanitarian Values</b> Advance to U.P. State Branch		
130,363.20				130,363.20
		<b>GRC - JRC/YRC</b> Advance to U.P. State Branch		
113,502.00				113,502.00
		<b>IFRC- Malaria P&amp;C Prog</b> Advance to Orissa State Branch		
296,980.00				296,980.00
		<b>CRS- STR- IAG</b> Advance to Orissa State Branch		
452,926.60				452,926.60
		<b>Concern WW RC- DRR</b> Advance to Orissa State Branch		
1,434,920.00				1,434,920.00
		<b>IFRC - Climate Change Adaptation</b> Advance to Gujrat State Branch		
250,000.00				250,000.00
		<b>GRC-ODMP-III Project</b> Advance to Orissa State Branch		
3,568,816.00				3,568,816.00
		<b>IFRC-NEW YORK-CCC PROGRAMME</b> Advance to A.P. State Branch		
234,000.00				234,000.00
		<b>IFRC-MEASLES PROGRAMME</b> Advance to Uttar Pradesh State Branch		
5,596.00				5,596.00
	161,714.00	<b>IFRC-CYCLONE-THANE</b> Advance to Tamilnadu State Branch	161,714.00	
265,826.00	104,112.00	Advance to Puducherry State Branch	104,112.00	265,826.00
	23,711,049.00	<b>EARMARKED FUNDS OUT OF DONATION RECD-DP STOCK</b> Advance to International Federation of Red Cross & Red Crescent	-	
22,566,944.00	1,144,105.00	Less:-Unspent balance received	-	22,566,944.00
		<b>Irish RC-TB Project</b> Advance to Punjab state branch		
854,494.00				522,297.00
		<b>IFRC-BOCA WORKSHOP-2016</b> Advance to Gujarat State Branch		
8,013.00				8,013.00
		<b>IFRC- Bihar Flood-2017</b> Advance to U P state Branch		
				198,366.00
<b>115,265,342.04</b>		<b>TOTAL</b>		<b>118,191,024.25</b>

As at 31.3.2017 Amount (Rs)		Current Assets & Advances		Schedule - E As at 31.3.2018 Amount (Rs)
324,000.00		<b>Security Deposits (IFRC-HIV/AIDS)</b> Shobha Kalyana Mandapam - Chennai		324,000.00
	1,915,006.54	<b>Advances</b> a) Sundry Parties	1,915,006.54	
3,043,043.04	1,128,036.50	b) Advance to staff	1,032,534.50	2,947,541.04
	27,394,952.47	<b>Bank Balances</b> a) With State bank of India in Current A/c no 11084231133	17,299,331.32	
150,748,374.00	123,353,421.53	b) CLTD A/c linked with State Bank of India Current A/c	130,507,516.86	147,806,848.18
736,144.00		<b>TDS Recoverable</b>		736,144.00
		Belgium RC Recoverable As Per last balance sheet	10469.00	
10,469.00		Less-Expenditure/Adjustment	-1115.00	11,584.00
<b>154,862,030.04</b>		<b>Total</b>		<b>151,826,117.22</b>

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**INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS  
FOREIGN EXCHANGE FUND**

**Receipt & Payment Account**

For the period of 01.04.2017 to 31.03.2018

Receipt	Amount	Payment	Amount
To Opening Balance (Bank-SBI C/A-Account Number 11084231133)	27,394,952.47	IRISH RED CROSS-TB PROJECT	135,300.00
Johnson and Johnson -USA for Auxiliary Nursing & Midwifery Training Project at Bel Air Sanatorium & Hospital at Panchagani	2,007,856.00	IRCS Maharashtra State Branch on a/c of donation recd. from M/s. Johnson and Johnson Pvt. Ltd. for Bel-Air Hospital	2,007,856.00
Mr Edul Daver for renovation of Bomi Quarters of Bel air Hospital ,Maharashtra	1,285,483.00	IRCS Maharashtra State Branch on a/c of donation recd. from patients at Bel Air College	1,928,224.00
Bel Air Benefit Foundation for treatment of TB & HIV patients treatment at Bel-Air Hospital	642,741.00	IRCS Maharashtra State Branch on a/c of donation recd. from patients at Bel Air Hospital Panchani	5,333,350.00
IRCS Bombay for Providing free Blood & Treatment to the Thalassemia patients	304,697.00	IRCS Maharashtra State Branch on a/c of donation recd. from Bel Air College of Nursing Panchani for joint project under the US India Educational Foundation	443,794.00
Johnson & Johnson twds treatment of TB patients	123,200.00	IRCS Maharashtra State Branch on a/c of donation recd. from M/s. United Way Mumbai for Bombay City Branch for providing free blood & treatment to the patients of the Thalassemia day care centre	304,697.00
Give 2 Asia to provide Auxiliary Nursing & Midwifery Training-17	1,796,590.00	IRCS Maharashtra State Branch towards donation received from M/s Johnson & Johnson to Bel Air Hospital Panchani	123,200.00
Amt received from Belgium Red Cross agt reimbursement of printing of First Aid Manual Books	6,107,945.00	IRCS Maharashtra St Br for donation recd from M/s Give 2 Asia to Bel Air Hospital Panchani towards ANM programme at Bel Air Hospital ,Panchgani	1,796,590.00
Donation received from Teekay Shipping for India Flood-17 as US\$ 1065(Rs 68426-Rs123-Rs25)	68,278.00	ADM. EXP. LEGAL & PROFESSIONAL CHARGES	15,750.00
Donation received from Teekay Offshore for India Flood-17 as US \$4046.71(Rs256764-Rs321-Rs5250)	256,193.00	ADM.EXP. - BANK CHARGES	3,836.15
ICRC	23,008,964.00	Sh Ganesh Associates on a/c of printing and supplying of 110000 copies of ICRC First Aid Manual Books in English and Hindi version	6,049,395.00
ICRC-ADV. TO JHARKHAND ST.BRANCH	500,000.00	ICRC -ADV. MANIPUR STATE BRANCH	2,600,000.00
IFRC-BIHAR FLOOD-17 ADV TO W. B. ST BRANCH	28,947.00	ICRC-ADV TO MAHARASTRA BR.	3,948,680.00
IFRC-DM PROGRAMME	3,992,856.00	ICRC-ADV. A.P.STATE BR.	1,813,500.00
IFRC-JRC/YRC PROJECT	538,266.00	ICRC-ADV. TO ASSAM ST.BR	2,200,000.00
IFRC-North East Flood-2017	2,718,593.76	ICRC-ADV. TO J&K ST.BR.	2,323,000.00
IFRC-Bihar Flood-2017	1,624,515.67	ICRC-ADV. TO MEGHALAYA ST. BR.	382,000.00
IFRC-MDR TB PROJECT	2,441,770.00	ICRC-ADV. TO ORISSA ST.BR.	3,935,604.00
IFRC-OD PROGRAMME-2017	1,533,450.55	ICRC-ADV. TO U.P. ST. BRANCH	322,634.00
IFRC-SERV PROGRAMME-2017	5,093,894.18	ICRC-ADV. TO WEST BENGAL ST. BRANCH	911,676.00
IRISH RED CROSS-TB PROJECT	2,184,875.00	ICRC-ADV.TO GUJARAT ST BR	700,000.00
IFRC-YABC	322,126.51	IFRC-BIHAR FLD RIF-2016-ADV.TO BRANCH	245,705.00
IFRC-ORGANISATION DEVELOPMENT-BOCA BANGALORE	162,968.00	IFRC-BIHAR FLOOD-17 ADV TO W. B. ST BRANCH	381,706.00
Maharashtra St Br. ICRC HQ project a/c twds providing free blood and treatment to the patient of the Thalassemia day care centre received from M/s United Way Mumbai	304,697.00	IFRC-BIHAR FLOOD-17-ADV TO BIHAR ST BRANCH	514,797.00
STAFF-MRS. ANITA TEHLAN-ASOS,BHG	11,611.00	IFRC-BIHAR FLOOD-17-ADV TO U P ST BRANCH	381,706.00
IFRC-STATUTORY MEETINGS	36,188.00	Maharashtra State Branch Indian Red Cross Society Headquarters project a/c towards providing free blood and treatment to the patient of the Thalassemia day care centre	304,697.00
STAFF-SH. ASHOK KUMAR GUPTA, ASO(S) KOLKATA	6,848.00	IFRC-BIHAR FLOOD-2017	99,000.00
		IFRC-DM PRG-ADV TO A&N ST. BR.	275,823.00
		IFRC-DM PRG-ADV TO A.P. ST.BR.	235,231.00
		IFRC-DM PRG-ADV TO GUJARAT ST.BR.	7,638.00
		IFRC-DM PRG-ADV TO ORISSA ST.BR.	649,679.00
		IFRC-DM PRG-ADV TO TAMILNADU ST.BR.	122,064.00
		IFRC-DM PRG-ADV TO TRIPURA ST. BR.	150,834.00
		IFRC-JRC/YRC ADV TO GUJARAT ST. BRANCH	508,195.00
		IFRC-MDR TB PROJ-AD.TO HARYANA	350,000.00
		IFRC-MDR TB PROJ-AD.TO KARNATAKA	250,000.00
		IFRC-MDR TB PROJ-AD.TO U.P.	963,835.00
		IFRC-MDR TB PROJ-AD.TO GUJARAT	800,000.00
		IFRC-NORTH EAST FLOOD ADV.TO ASSAM ST. BRANCH	1,046,144.00
		IFRC-NORTH EAST FLOOD ADV.TO MANIPUR ST.BRANCH	1,111,919.00
		IFRC-ORG.DEV.-ADV.TO KARNATAKA ST BRANCH	162,900.00
		IFRC-STATUTORY MEETINGS	41,768.00
		IFRC-YABC-ADV TO ODISHA ST BRANCH	311,900.00
		IRISH RC-TB PRJ-ADV.TO PUNJAB ST.BR.	1,200,000.00
		IRISH RED CROSS-TB PROJECT	478,777.00
		ITRC-CONSTRUCTION OF VTC-BHG	62,114.00
		BRC-DRR PROJECT	61,105.00
		ICRC	4,626,928.00
		ADMIN EXPENSES-LEGAL & PROFESSIONAL	1,750.00
		IFRC-DM PROGRAMME	4,739,390.00
		IFRC-MDR TB PROJECT	755,906.00
		STAFF-MR.KIRTI RAJ THAKUR	93,877.00
		STAFF-MRS. ANITA TEHLAN-ASOS,BHG	173,170.00
		STAFF-SH. ASHOK KUMAR GUPTA, ASO(S) KOLKATA	250,400.00
		IFRC-North East Flood-2017	118,729.00
		IFRC-SERV PROGRAMME-2017	45,000.00



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	IFRC-BIHAR FLOOD-2017	123,325.67
	IFRC-SERV PRG-ADV TO A&N ST.BR.	383,600.00
	IFRC-SERV PRG-ADV. TO ASSAM STATE BR	460,673.00
	IFRC-SERV PRG-ADV BIHAR ST.BR.	847,243.00
	IFRC-SERV PRG-ADV TO CHATTISHGARH	962,420.00
	IFRC-SERV PRG-ADV TO GUJARAT ST.BR.	1,005,600.00
	IFRC-SERV PRG-Adv.Himachal Pradesh St.Br.	851,437.00
	IFRC-SERV PRG-Adv.to Manipur St.Br.	962,000.00
	IFRC-SERV PRG-ADV TO TELENGANA ST.BR.	205,042.00
	IFRC-SERV PRG-ADV TO TRIPURA ST.BR.	634,100.00
	IFRC-SERV PRG-ADV TO U.P. ST.BR.	348,122.00
	IFRC-SERV PRG-ADV UJARAKHAND ST.	1,168,059.00
	IFRC-SERV PRG-ADV TO W.B. ST.BR.	444,086.00
	TDS PAYABLE	1,694.00
84,498,506.14	Closing Balance (Bank-SBI C/A- Account Number 11084231133)	17,299,331.32
		84,498,506.14

For Sri Ravi Verma & Co.  
Chartered Accountants



*Ravi Verma*  
FCA R. Ravinder  
(Partner)  
M.No. 010421  
Firm Regn No. 00859N

*Manish Choudhary*  
Manish Choudhary  
(Deputy Secretary)

*Dr. Veer Bhushan*  
Dr. Veer Bhushan  
(Joint Secretary)

*M.P. Gupta*  
M.P. Gupta  
(Hony. Treasurer)

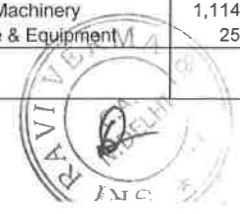
*Dr R K Vats*  
Dr R K Vats  
(Secretary General)

Place : New Delhi  
Date : 5 October, 18

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INDIAN RED CROSS SOCIETY  
BLOOD BANK  
BALANCE SHEET AS AT 31ST MARCH, 2018

Previous year Rs	Liabilities	Rs	Current Year Rs	Previous year Rs	Assets	(Rs.)	Current Year Rs
1,608,675.00	<b>CAPITAL ACCOUNT</b>				<b>FIXED ASSETS</b>		
	(a) Corpus Fund	1,608,675.00			(a) Furniture & Equipments:		
	(b) Furniture & Equipments grants from Govt of India	208,548.09		208,548.09	i) Against Govt Grants		
	(c) Cell Separator grants from Delhi Admn. grants from MOH	800,000.00 1,670,000.00		3,719,546.75 16,112.00	As per last Balance Sheet		208,548.09
	(d) Computers Grants from Charities Aid Foundation, USA	135,679.00			ii) Against own funds		
	(e) Gifted Assets				As per last Balance Sheet	3,735,658.75	3,762,692.75
	i) Equipments	347,265.00		347,265.00	Add: during the year	27,034.00	
	ii) Vehicles				(b) Cell Separator		
223,170.00	As per last Balance Sheet	223,170.00		223,170.00	As per last Balance Sheet		2,579,677.18
13,756,352.00	Add : Mobile Bus	13,756,352.00		13,756,352.00	(c) Gifted Assets		
660,965.63	Add : Mobile Van-DSACS	660,965.63		660,965.63	i) Equipment		
1,706,660.00	Add : Mobile Van- SBI	1,706,660.00		1,706,660.00	Received from German Red Cross		
	iii) Furniture & Equipment	84,672.83		44,672.83	As per last Balance Sheet		347,265.00
	iv) Donated Equipment under GAP-Amcross	4,481,110.00	25,683,097.55	134,500.00	Mobile Bus - DSACS	223,170.00	
	<b>Earmarked Funds:</b>				Blood Transportation Van-DSACS	13,756,352.00	
	(a) For AIDS Programme	-		4,481,110.00	Mobile Van -SBI	660,965.63	16,347,147.63
	As per last Balance Sheet	-			iii) Furniture & Equipment		
	(b) Thelassaemia Fund				As per last Balance Sheet		44,672.83
170,371.09	As per Last Balance Sheet	177,833.09		1,177,549.00	iv) Computers		
	Add: Received during the year	-			Against Grant from Aid Foundation		
7462.00	Add: Interest received during the year	12763.00	190,596.09	210,000.00	As per last Balance Sheet		134,500.00
	(C) For repairs(Eqtt.) - DSACS				v) Donated Equipment under GAP-Amcross		
	As per Last Balance Sheet	-			As per last Balance Sheet		4,481,110.00
	Add: Received during the year	-			<b>Plant &amp; machinery</b>		
	Less : Expenses during the year	-			As per last Balance Sheet		1,177,549.00
	(d) Blood Safety Project-German Red Cross				<b>Investment at Cost</b>		100,000.00
194,337.45	As per Last Balance Sheet	194,337.45					
	Add: Received during the year	-					
	Less : Expenses during the year	-	194,337.45				
3,400,000.00	(e) Sabic India P Ltd. For Centrifuge Machine		3,400,000.00				
1,103,179.13	Depreciation Reserve - Plant & Machinery	1,114,334.13					
21,452.00	Depreciation Reserve - Furniture & Equipment	25,757.50	1,140,091.63				
<b>30,579,899.22</b>	<b>Carried Over</b>		<b>30,608,122.72</b>	<b>29,266,128.48</b>	<b>Carried Over</b>		<b>29,183,162.48</b>



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Previous year Rs		Rs	Current Year Rs	Previous year Rs	Assets	(Rs.)	Current Year Rs
30,579,899.22	<b>Brought Forward</b>		30,608,122.72	29,266,128.48	<b>Brought Forward</b>		29,183,162.48
	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>				<b>CURRENT ASSETS AND ADVANCES</b>		
	(a) Current Liabilities				(a) Current Assets		
418,499.00	Sundry Creditors	468,529.00		4,680.00	Cash in hand	55,360.00	
30,443,521.57	Inter Fund Adjustments(net)	20,192,674.65		1,185,213.77	Savings Bank Account - Rail Bhawan	2,811,047.27	
1,034,120.00	Expenses Payable	2,189,908.00		113,298.47	S B Thalassaemia Bank Account	124,295.47	
5,533,439.00	7th Pay Commission Arrears Payable	95,291.00		6,665,788.40	S B A/c - IDBI	1,515,888.40	
	Salary payable	1,402,687.00		12,187.00	Interest Accrued	2,222.00	4,508,813.14
	SPF payable	1,564,735.00	25,913,824.65				
				17,475.00	(b) Advances		
				376,096.00	Advances to staff	17,526.00	
				25,000.00	Prepaid Expenses	16,583.00	
				24,472.00	Imprest	25,000.00	
				-	Advance for Accreditation for NBL/NBH etc.	-	
				594.00	Amount recoverable	1,977,334.00	
				66,000.00	Income tax recoverable	933.00	
				87,100.00	Recoverable from IRISH - TB Project	-	
					Dr. Jasbir Singh(Recoverable-Income Tax)	-	2,037,376.00
					<b>Deficit</b>		
				20,165,445.67	As Per Income & Expenditure Account		20,792,595.75
					Less: Transferred to General Fund		
68,009,478.79	<b>Total Rs</b>		56,521,947.37	68,009,478.79	<b>Total Rs</b>		56,521,947.37

Manish Choudhary  
Deputy Secretary

Dr. Veer Bhushan  
Joint Secretary

M.P. Gupta  
Hony. Treasurer

Dr. R K Vats  
Secretary General

We have audited the above Balance Sheet of the Blood Bank of Indian Red Cross Society, New Delhi as at 31st March 2018 together with the annexed Income & Expenditure Account ended for the year on that date.  
We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us the said Balance Sheet gives a true and fair view of the state of affairs of the above accounts.

Place : New Delhi

Dated : 5.10.2018



For Sri Raviverma & Co  
Chartered Accountants

(R. Ravinder, FCA)  
Partner  
M.No.10421

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**INDIAN RED CROSS SOCIETY  
BLOOD BANK  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**

Previous Year Rs	Expenditure	Rs	Current Year Rs	Previous Year Rs	Income	Rs	Current Year Rs
	<b>A. Management Expenses</b>				Interest received :		
25,636,918.95	Salaries	31,361,595.82		11,100.00	On Fixed Deposits	4,423.00	
3,856,405.00	Salaries-7th Pay Commission	13,641.00			On SB Account	305,003.00	309,426.00
762,940.00	Contribution to Provident Fund	1,734,555.00		183,616.00			
1,677,034.00	Contribution to PF-7th Pay Commission	5,719.00			Donations		807,500.00
4,000,000.00	Contribution to Gratuity	3,000,000.00		2,526,500.00	Grant from G O I -MOH&FW 2017-18		4,000,000.00
64,896.30	Professional Service	76,810.10		4,000,000.00	Grant from DSACS(contingent purpose)		-
147,926.00	Leave Travel Concession	65,219.00		100,000.00	Grant for model BBK-DSACS		192,000.00
61,600.00	Travelling Expenses	358,760.00		192,000.00	Miscellaneous Receipts		12,190.00
335,002.05	Medical Aid to staff	520,039.01		12,190.00	Component Receipts-NPFC-Mumbai		471,800.00
739,589.00	Maintenance of Building	1,013,439.00		684,600.00	Grant from SBTC-GTB Hospital		625,000.00
73,004.14	Maintenance of Staff Quarters	41,290.57		1,800,000.00			
3,724.35	Liveries to Staff	9,907.10			Blood Testing & Processing Charges	4,068,920.00	
22,430.00	Licence Fees (ISO)	1,506.00		1,596,900.00	Less : Refunds	-	4,068,920.00
7,500.00	Licence Fees (1-1-17 to 31-12-21)	22,472.00		(1,170.00)	Blood Security received	186,600.00	
40,010.90	Postage, Telegrams & Telephones	35,059.93		820,800.00	Less : Refunds	(8,150.00)	178,450.00
211,759.15	Printing & Stationery	222,985.47		(12,600.00)	Blood Component Charges		1,558,520.00
476,067.00	Repair & Maintenance	1,008,374.80		387,220.00	Blood Grouping & Cross Matching Charges		322,440.00
-	Bank charges	7,832.50		500.00	Specialised Investigation - Phenotype Test		
287,102.93	Contingencies	445,227.12			Supply of Surplus Plasma	10,181,394.00	
	Accreditation for ISO,NBL,NBH etc.	344,482.00			Supply of Plasma	557,670.00	10,739,064.00
333,613.00	Training	11,750.00	40,300,665.42	70,000.00	Contribution for Mobile Van-DSACS		150,000.00
-	Awareness , Education programme	-		144,000.00	Contribution for Mobile Bus -DSACS		384,800.00
	<b>(B) Operational Expenses</b>			-	Licence fee - advance serology		10,000.00
46,297.00	Blood incineration charges		46,544.00	66,108.00	Recovery of rent-staff Qtrs.		70,292.00
	<b>C. Other Expenses</b>			67,525.00	Recovery of CGHS Contribution		-
2,334,011.00	Blood Sera chemical Bags etc.	3,326,983.00		7,881.00	Expenses payable written back		-
416,332.00	Refreshment to Donors	486,577.40		283.00	Earnest money deposit written back		-
	Transport Expenses (including exp. on			8,847.00	Grant for Aids programme written back		-
409,008.90	Mobile Bus/Van - DSACS)	376,823.43			Deficit transferred to General Fund		
26,388.00	Prior Period Expenses	0.00		30,165,445.67	Income and Expenditure account.		20,792,595.75
839,275.00	Blood Grouping charges	139,944.00					
11,374.00	Depreciation -Plant & Machinery	11,155.00					
11,537.00	Depreciation - Furniture & Equipment	4,305.50	4,345,788.33				
<b>42,831,745.67</b>	<b>Total Rs</b>		<b>44,692,997.75</b>	<b>42,831,745.67</b>	<b>Total Rs</b>		<b>44,692,997.75</b>

Manish Choudhary  
Deputy Secretary

Dr. Veer Bhushan  
Joint Secretary

M.P. Gupta  
Hony. Treasurer

Dr. R K Vats  
Secretary General



For Sri Raviverma & Co  
Chartered Accountants  
(R. Ravinder, FCA, Partner)  
M.No.10421

Place : New Delhi

Dated: 5.10.2018

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**THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU  
BALANCE SHEET AS AT 31ST MARCH, 2018**

Rs.	Liabilities	Rs	Current Year Rs.	Previous year Rs.	Assets	Rs	Current Year Rs.
1,800,000.00	<b>Corpus:</b>				<b>Fixed Assets:</b>		
390,000.00	a) Victoria Memorial Scholarship Fund	1,800,000.00		12,052.58	Furniture & Equipment:		12,052.58
75,000.00	b) Army Child Welfare Fund	390,000.00					
8,000.00	c) Nursery School Welfare Fund	75,000.00			<b>Investments with Banks</b>		
	d) Sonepur Medals	8,000.00	2,273,000.00	709,333.00	a) Maternity & Child Welfare Bureau	-	
				8,421,778.00	b) Victoria Memorial Scholarship Fund	8,650,000.00	8,650,000.00
	<b>Capital Accounts:</b>				<b>Current Assets &amp; Loans and Advances</b>		
1,691,311.05	As per last Balance Sheet				(A) Interest Accrued on Investment:		
94,885.13	<b>Maternity &amp; child Welfare Fund</b>	1,691,311.05			a) Lady Chelmsford League Fund	-	
	<b>Victoria Memorials Scholarship Fund:</b>	94,885.13	1,786,196.18	36,187.00	b) Victoria Memorial Scholarship Fund	598,268.44	598,268.44
				326,572.44			
12,052.58	As per last Balance Sheet				(B) Advance	-	
	Depreciation Reserve Fund		12,052.58	2,366.00	(C) Income Tax Recoverable(VMS)	22,845.90	
	<b>Earmarked Fund:</b>			17,138.00	(D) Income Tax Recoverable(M&CWB)	2,521.00	25,366.90
7,467,764.65	a) <b>Victoria Memorials Scholarship Fund</b>			1,393.00			
	As per last Balance Sheet	8,288,835.09			<b>Cash &amp; Bank Balances</b>		
	Add: Surplus as per Income and				a) LCL Fund S B Account with SBI	180,754.33	
821,070.44	Expenditure Accounts	791,608.00	9,080,443.09	174,263.33	b) Imprest in Hand	34,400.00	
	<b>(b Army Child Welfare Fund</b>			34,500.00	c) Victoria Memorial Scholarship Fund	1,454,213.88	
508,782.55	As per last Balance sheet	508,782.55			Saving Bank Account with SBI	4,683,963.62	
	Add: Interest Credited	-	508,782.55	1,598,761.78	d) Current Account with S B I	954,150.00	
				2,439,803.62	e) IDBI SB A/C		7,307,481.83
	<b>c) Nursery School In Welfare Schemes:</b>			275,114.00			
299,542.37	As per last Balance Sheet	299,542.37					
	Add: Fee realised	2,842.00					
	Interest Credited	-	302,384.37				
	<b>d) Sonepur Medal:</b>						
61,176.15	As per last Balance Sheet		61,176.15				
<b>13,229,584.92</b>			<b>14,024,034.92</b>	<b>14,049,262.75</b>	<b>Carried Forward</b>		<b>16,593,169.75</b>



Rs.	Liabilities	Rs	Current Year Rs.	Previous year Rs.	Assets	Rs	Current Year Rs.
13,229,584.92	Brought Forward		14,024,034.92	14,049,262.75	Brought Forward		16,593,169.75
-	<b>Other Liabilities:</b>				Interfund Adjustment [(V MS) (Net)]		250,000.00
-	Amount due to Sundry Parties	89,274.00			Interfund Adjustment (M&CWB) (Net)		
446227.00	Payable to THDC	446227.00		37,043,748.07	Deficit :		
147591.00	Expenses Payable	491989.00			As per the Income & Expenditure Account		36,882,722.11
5,875,421.00	7th Pay Commission Arrears Payable				( Deficit Transferred to Main Fund)		
	Income Tax Payable	52,000.00					
	Salary Payable	3,825.00					
	SPF Payable	1,601,186.00	2,684,501.00				
180,530.00	Interfund Adjustment [(V MS) (Net)]						
31,213,656.90	Interfund Adjustment (M&CWB) (Net)	37,017,355.94	37,017,355.94				
51,093,010.82	<b>Total Rs</b>		53,725,891.86	51,093,010.82	<b>Total Rs</b>		53,725,891.86

Manish Choudhary  
Deputy Secretary

Dr. Veer Bhushan  
Joint Secretary

M.P. Gupta  
Hony. Treasurer

Dr. R K Vats  
Secretary General

**Auditor's Report**

We have audited the above stated Balance Sheet of the Lady Chelmsford All India Maternity and Child Welfare Bureau of the Indian Red Cross Society as at 31st March 2018 together with the annexed Income and Expenditure account for the year ended on that date. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us the Accounts give a true and fair view of the state of affairs of the above accounts.

Place : New Delhi

Dated: 5.10.2018.

For Sri Raviverma & Co  
Chartered Accountants

  
(R. Ravinder, FCA)  
Partner  
M.No.10421  
Firm Regn. No. 00859N



(77)

**INDIAN RED CROSS SOCIETY  
THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2018**

Previous year Rs	Expenditure	Current Year Rs	Previous year Rs	Income	Rs	Current Year Rs
6974382.07	Administrative Expenses	7048948.11	62,248.00	Interest on Investment		40,601.00
0.00	Expenses on Tehri Garhwal, Jaunsar		17,958.00	Interest on Saving Bank Account		21,435.00
0.00	Bawar Nainital, Almora & Pithoragarh		0.00	Contri. From Victoria Memorial Scholarship Fund		0.00
30145857.00	Schemes	29880006.00	0.00	Miscellaneous Receipts		300.00
0.00	Prior Period Expenses	16104.00				
3715.00	Imprest written off	0.00				
			37,043,748.07	Deficit transferred to Main Fund Income & Expenditure A/c		36,882,722.11
37,123,954.07	Total Rs.	36,945,058.11	37,123,954.07	Total Rs.		36,945,058.11

*[Signature]*  
Manish Choudhary  
Deputy Secretary

*[Signature]*  
Dr. Veer Bhushan  
Joint Secretary

*[Signature]*  
M.P. Gupta  
Hony. Treasurer

*[Signature]*  
Dr. R K Vats  
Secretary General

Place: New Delhi

Date: 5.10.2018.



For Sri Ravi Verma &  
Chartered Accountant:

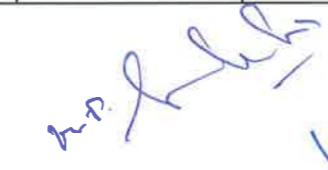
*[Signature]*  
(R. Ravinder, FCA)  
Partner  
M.NO.10421  
Firm Regn. No. 00859N

**Victoria Memorial Scholarship Fund**  
**Income & Expenditure Account for the year ending March 31,2018**

Previous year Rs.	Expenditure	Current Year Rs.	Previous year Rs.	Income	Current Year Rs.
-	Contribution to M & CW. Bureau	-	64,004.00	Interest on Savings Bank A/C	54,709.00
-	Bank Charges	-	719,866.44	Interest on Investment	730,219.00
821,070.44	Surplus carried to Balance Sheet	791,608.00	37,400.00	Incentive on investment	6,680.00
<b>821,070.44</b>	<b>Total Rs</b>	<b>791,608.00</b>	<b>821,070.44</b>	<b>Total Rs</b>	<b>791,608.00</b>

  
**Manish Choudhary**  
 Deputy Secretary

  
**Dr. Veer Bhushan**  
 Joint Secretary

  
**M.P. Gupta**  
 Hony. Treasurer


  
**Dr. R K Vats**  
 Secretary General

Place: New Delhi

Date: 5.10.2018.



**For Sri Raviverma & Co**  
**Chartered Accountants**

  
**(R. Ravinder, FCA)**  
 Partner  
 M.No.10421  
 Firm Regn. No. 00859N



**INDIAN FORCES MEDICAL AFTER CARE FUND  
BALANCE SHEET AS AT 31.03.2018**

Previous year Rs	Laibilities	Rs	Rs	Previous year Rs	Assets	Rs
1,136,812.40	MACF Fund		1,136,812.40	2,199,700.00	Interfund adjustment with IRCS - HSS	2,199,700.00
1051683.50	General Reserve	1051051.00		32,370.90	Current Account With SBI	31,721.90
(632.50)	Opening Balance	(649.00)				
	Add: Surplus/Deficit during the year		1,050,402.00			
44,207.50	Inter Fund Adjustment with:	44,207.50	44,207.50			
	IRCS - General Fund					
	IRCS - M&CWB	-				
<b>2,232,070.90</b>	<b>Total Rs</b>		<b>2,231,421.90</b>	<b>2,232,070.90</b>	<b>Total Rs</b>	<b>2,231,421.90</b>

  
**Manish Choudhary**  
Deputy Secretary

  
**Dr. Veer Bhushan**  
Joint Secretary

  
**M.P. Gupta**  
Hony. Treasurer

  
**Dr. R K Vats**  
Secretary General

Auditor's Report

We have audited the above stated Balance Sheet of the Indian Medical After Care Fund of the Indian Red Cross Society as at 31st March 2018 together with the annexed Income and Expenditure account for the year ended on that date. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us the Accounts give a true and fair view of the state of affairs of the above accounts.

Place : New Delhi

Dated: 5.10.2018

For Sri Ravi Verma & Co.  
Chartered Accountants




  
**R. Ravinder**  
(Partner, FCA)  
M.No. 10421

**INDIAN FORCES MEDICAL AFTER CARE FUND  
INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH, 2018**

Previous year	Expenditure	Rs	Previous year	Income	Rs
632.50	Bank charges	649.00	632.50	Deficit carried over to balance Sheet	649.00
<b>632.50</b>	<b>Total Rs</b>	<b>649.00</b>	<b>632.50</b>	<b>Total Rs</b>	<b>649.00</b>

  
Manish Choudhary  
Deputy Secretary

  
Dr. Veer Bhushan  
Joint Secretary

  
M.P. Gupta  
Hony. Treasurer

  
Dr. R. K Vats  
Secretary General

Place : New Delhi

Dated: 5.10.2018 .

For Sri Ravi Verma & Co.  
Chartered Accountants  
R. Ravinder  
(Partner, FCA)  
M.No. 10421  
Firm Regn. No.00859N



**STAFF PROVIDENT FUND  
BALANCE SHEET AS AT 31ST MARCH, 2018**

Sources of Funds	Schedule	2017-18 Rs.	2016-17 Rs.
Existing Member's Balance		<u>209245589.21</u>	<u>182385661.96</u>
Amount payable to a member		100215.78	100215.78
Old Unclaimed Accounts		84889.62 *	84889.62 *
<b>Total</b>	<b>Rs.</b>	<u><u>209430694.61</u></u>	<u><u>182570767.36</u></u>

**Application of funds**

Investments with Banks & PSU		164308778.00	157947442.00
Interest accrued on investments		16677319.11	10311248.11
Advances against own contributions		1039020.00	758180.00
Amount recoverable from other funds (Net)		7582193.00	584048.00
Income Tax Recoverable		54026.90	0.00
Cash at S.B. A/c with SBI, New Delhi.		19769357.60	12969849.25
<b>Total</b>	<b>Rs.</b>	<u><u>209430694.61</u></u>	<u><u>182570767.36</u></u>

\* The balances of old unclaimed accounts of Ex-Employees have been shown separately on the face of the Balance Sheet


The individual members balances have not been reconciled for the period 1-04-17 to 31-03-18 as the list of member balances from the computer agency doing the compilation is yet to be received.

The unclaimed members balance of RS 185105.40 pending for more than 10 years may be forfeited & distributed amongst the members balances.

  
**Manish Choudhary**  
Deputy Secretary

  
**Dr. Veer Bhushan**  
Joint Secretary

  
**M.P. Gupta**  
Hony. Treasurer

  
**Dr. R K Vats**  
Secretary General

We have audited the above stated Balance Sheet of Staff Provident Fund of Indian Red Cross Society, New Delhi for the year ended March 31, 2018


We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet gives a true and fair view of the state affairs of the above accounts.

Place : New Delhi

Dated: 5.10.2018



**For Sri Ravi Verma & Co  
Chartered Accountants**


  
**(R. Ravinder, FCA)**  
Partner  
M.NO.10421  
Firm Regn. No. 00859N


**INDIAN RED CROSS SOCIETY  
STAFF PROVIDENT FUND**

Schedule - 1

Particulars	2017-18		2016-17	
	Rs.	Rs.	Rs.	Rs.
<b>Member's Balance</b>		<b>182,385,661.96</b>		<b>178,595,767.18</b>
<b>As per Last Balance Sheet</b>				
<b>Addition During The year :</b>				
Own contributions.	15,466,758.00		3,732,144.00	
Additional P.F.contribution	8,994,909.00		4,715,560.00	
Society's contribution	15,466,758.00		3,732,144.00	
Interest on members balances	13,196,916.00		12,612,698.78	
Interest on Savings Bank A/C	762,794.00		712,488.00	
Incentive on Investment	481,400.00	<b>54,369,535.00</b>	743750.00	<b>26,248,784.78</b>
<b>Less: Payments during the year</b>				
Final Withdrawals	3252800.00		6383000.00	
Bank Charges	553.75		0.00	
Final settlement	24256254.00	<b>27,509,607.75</b>	16075890.00	<b>22,458,890.00</b>
<b>Net Member's Balance</b>		<b>209,245,589.21</b>		<b>182,385,661.96</b>

  
Manish Choudhary  
Deputy Secretary

  
Dr. Veer Bhushan  
Joint Secretary

  
M.P. Gupta  
Hony. Treasurer

  
Dr. R K Vats  
Secretary General

Place : New Delhi

For Sri Ravi Verma & Co

Dated: 5.10.2018



Chartered Accountants

  
(R. Ravinder, FCA)

Partner

M.No. 10421

Firm Regn. No. 00859N

**EMPLOYEES GRATUITY FUND**

**Receipts & Payment Account for the year ended 31st March, 2018**

Rs	Particulars	Rs
<b>Balance at Commencement</b>		
7200000.00	8% Savings(Taxable) Bonds 2003	7200000.00
2692911.72	In SB Account with SBI	4790064.72
12000.00	Amt. Recoverable from Staff Provident Fund.	0.00
-2623992.00	Amt. Payable to IRCS-Main Fund.	2622916.00
0.00	Amt. Recoverable from D/R Fund	20625.00
	<b>Total (Rs.)</b>	<b>9346523.72</b>
<b>Receipts during the year</b>		
11924000.00	Contribution from various Funds	13245000.00
152033.00	Interest received on FDRs	821306.00
286372.00	Interest on SB Account	158927.00
22100.00	Incentive on Investment	31800.00
	<b>Total (Rs.)</b>	<b>14257033.00</b>
<b>Payments during the year</b>		
10316901.00	Payments to Employees	15012639.00
0.00	Bank Charges	0.00
	<b>Total (Rs.)</b>	<b>15012639.00</b>
<b>Balance at close:</b>		
-2622916.00	Interfund Adjustment ( Payable to IRCS)	-2622916.00
0.00	Interfund Adjustment (Recoverable from SPF)	0.00
-20625.00	Interfund Adjustment (Recoverable from D/R)	0.00
7200000.00	8% Savings(Taxable) Bonds 2003	7900000.00
4790064.72	In SB Account with SBI	3313833.72
	<b>Total (Rs.)</b>	<b>8590917.72</b>
		<b>23603556.72</b>

Notes to the Accounts: Annexure 1

Manish Choudhary  
Deputy Secretary

Dr. Veer Bhushan  
Joint Secretary

M.P. Gupta  
Hony. Treasurer

Dr. R K Vats  
Secretary General

We have audited the above stated Receipt & Payment Account of Employees Gratuity Fund of Indian Red Cross Society, New Delhi for the year ended March, 31st 2018  
We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.  
In our opinion & according to explanations given to us, the Receipts & Payment Account of Employees Gratuity Fund of Indian Red Cross Society gives a true & fair view of the state of affairs of the above accounts.

Place : New Delhi

Dated: 5.10.2018

For Sri Ravi Verma & Co  
Chartered Accountants



*R. Ravinder*  
(R. Ravinder, FCA)  
Partner  
M.No. 010421  
Firm Regn. No. 00859N

Receipt & Payment Account for the year ended 31st March, 2018

Annexure- 1

During the year 2017-18 gratuity to staff was not paid pertaining to 2015-16 as under:-

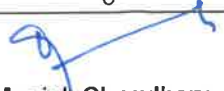
S.NO	Name	Date of death/Retirement	Date of payment	Amount (Rs.)
1	Ms. Savita Rani	23.09.2015 (Death)	Not Paid	885,976.00

Gratuity to staff for the year 2017-18 has been paid during 2018-19 only as under:

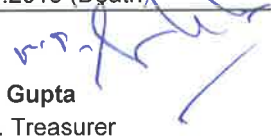
S.NO	Name	Date of death/Retirement	Date of payment	Amount (Rs.)
1	Sh. NM Sharma	30.11.2017	11.04.2018	1,212,750.00
2	Late. Sh. Suresh Kumar	17.07.2017(Death)	11.04.2018	1,188,495.00
3	Sh. A Arumugam	30.06.2017	11.04.2018	188,136.00
4	Smt. Uma Sarkar	30.11.2017	05.06.2018	611,520.00

Gratuity payment in respect of the following staff were not paid:-

S.NO	Name	Date of death/Retirement	Amount (Rs.)
1	Sh. Bharat Nath Rai	30.04.2017	598,389.00
2	Sh. Satpal Sharma	31.05.2017	866,580.00
3	Sh. Uttam Singh	31.07.2017	824,670.00
4	Sh. Faily Ram	31.01.2018	681,483.00
5	Sh. Akbar Hussain	31.03.2018	865,095.00
6	Sh. Kundan Singh	19.01.2018 (Death)	1,208,672.00

  
Manish Choudhary  
Deputy Secretary

  
Dr. Veer Bhushan  
Joint Secretary

  
M.P. Gupta  
Hony. Treasurer

  
Dr. R K Vats  
Secretary General

Place : New Delhi

For Sri Ravi Verma & Co  
Chartered Accountants

Dated: 5.10.2018.



  
(R. Ravinder, FCA)  
Partner

M.No. 010421  
Firm Regn. No. 00859N