



CA R.RAVINDER F.C.A.
Partner

C/o SRI RAVIVERMA & Co.
Chartered Accountants

No.1, Community Centre,
1st Floor, East of Kailash,
New Delhi -- 110 065
Mob.:9811108257
Email : ravis_115@yahoo.com

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, 2019 as also the annexed Income & Expenditure Account for the year ended on 31st March, 2019 along with locally audited accounts and report of the Disaster Relief Fund as at 31st March 2019.

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) 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.

Auditors' 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.

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,

Notes:-

<u>Page no.</u>	<u>Matters</u>
3-5	Income Tax Matters.
5	Current Liabilities - Goods & Service tax Act, 2017
6	Title deed of A-9, Nizamuddin West, New Delhi.
7	Current Assets - Property tax recoverable
8-11	Income - License Fees from Tenants
11	Non Funded Service Employees
12	Disaster Relief Section
12-14	Foreign Exchange
15	Blood Bank
17	Internal Audit
17-18	Income & Expenditure Account - Common Expenditure

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, 2019 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. Ravi Verma) (F.C.A.)
Partner
M.No.010421
Firm No. D000859N

Place: New Delhi

Dated: 27th September 2020



CA R.RAVINDER, F.C.A.
Partner

C/o SRI RAVIVERMA & Co.
Chartered Accountants

No.1, Community Centre,
1st Floor, East of Kailash,
New Delhi – 110 065
Mob.:9811108257
Email : ravis_115@yahoo.com

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 Accounts (Other Comments no.2) on Page no. 16]
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. 19th 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 26th November 2010 & on 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./Income Tax portal Matter has to be expedited.

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

The Certificate under Section 197(1) for the F.Y 2018-19 issued on 16-8-18 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>	<u>F.Y.</u> <u>2018-19</u>
As per 26AS	Rs. 8,79,724/-	Rs. 56,83,252/-	24,84,328/-

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. 11,850/-
2013-14	Rs. Nil
2014-15	Rs. 20,04,502/-
2015-16	Rs. 49,48,324/- (including Rs. 7,11,062/- in F.Ex Fund)
2016-17	Rs. 13,56,432/- (including Rs. 25,082/- in F.Ex Fund)
2017-18	Rs. 8,79,724/-
2018-19	Rs. 56,83,252/-
2019-20	Rs. <u>13,82,078/-*</u>
Total	<u>1,64,94,818/-</u>

*A difference of Rs.10.57 lakhs of TDS deducted on GST short booked during the year 2018-19 has arisen in the absence of proper particulars of licensees from whom the deduction on GST short booked has been applied on rent from the various departments in the Ministry of Health &



Family Welfare. TDS of Rs.0.45 lakhs deducted under PF & Gratuity Fund to be booked in A.Y. 2020-21.

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

a) 2010-11

The DCIT (E) assessed and created a demand of Rs.17.16 Lakhs by order dt 28-10-2016 for the assessment year 2010-11. IRCS has filed an appeal before the CIT (A) on 25-11-2016 against the above order. On 2nd Dec 2016 DCIT(E) has adjusted Rs.2,57,460 (15% of IT demand on Rs.17,16,395/-) for A.Y. 2010-11 for granting stay order from refund of A.Y.2007-08. Commissioner of IT(Appeals) on 5-9-18 passed an order for A.Y.2010-11 and allowed a claim of depreciation of Rs.33,47,353/-. IRCS has requested DCIT(E) to issue refund order on 22-05-2019. The matter has not been disposed off as on date.

b) 2011-12

The DCIT(E) assessed and created a demand of Rs.12,91,032/- (after adjustment of TDS refund of Rs.2,40,506/-) by order dated 28-10-16 for A.Y.2011-12. IRCS has filed an appeal before the CIT(A) on 25-11-16 against the above order. DCIT on 2nd Dec 2016 adjusted Rs.1,93,655/- (15% on IT due of Rs.12,91,032/- for granting stay order from refund for A.Y.2007-08). Commissioner of IT appeals on 5th Sept 2018 passed an order for A.Y.2011-12 and allowed the claim of depreciation of Rs.36,89,786/-. IRCS has requested DCIT(E) to issue refund order on 22nd May, 2019. The matter has not been disposed off as on date.

c) 2015-16 & 2016-17:

Regarding:- Show Cause Notice for withdrawal of exemption u/s. 10(23C)(iv) of the Income Tax Act, 1961 (PAN-AAATI4270N) for the A.Y. 2015-16 & A.Y. 2016-17:

DCIT(E) has intimated that "we have kept in abeyance the assessment proceedings for the A.Y. 2015-16 & 2016-17 and referred your cases to CCIT(E) for withdrawal of exemption u/s 10(23C)(iv) on the ground of depreciation of Rs.24,89,000/- applied by Society which is not in accordance with section 11(6) of Income Tax Act,1961".

IRCS has received notices from CCIT(E) in respect of opportunity given for hearing of withdrawal of registration u/s. 10(23C)(iv) of the Income Tax Act, 1961.

A.R has attended these hearings & submitted the replies to CIT(E). The matter has not been disposed off as on date.

These matters are still under consideration of CCIT(E).



d) 2017-18:

IRCS has filed the return of income for the A.Y. 2017-18 on 31st Oct 2017. This return was revised and filled again on 28th march 2018. A demand order by CPC u/s 143(1) of the Income Tax Act 1961 of Rs.13.80 crores for the A.Y. 2017-18 was passed dated 9th march 2019. IRCS has submitted rectification application u/s 154 of the Income Tax Act, 1961 to the CPC on 16th April 2019 delivered to CPC on 22nd April 2019. Then, again IRCS has filled online rectification u/s 154 of the IT Act 1961, on 28th June 2019. The matter is under consideration of the CPC.

e) 2018-19:

IRCS has filed the return of income for the A.Y. 2018-19 on 30th Oct 2018. This return was revised and filed again on 30th March 2019. A communication of the proposed adjustment was received from CPC on 28th Feb 2019 u/s 143(1A) for A.Y. 2018-19. The IRCS has replied to the proposed adjustment u/s 143(1A) of the income tax act 1961 to CPC on 30th March 2019 and further filed revised return for the A.Y. 2018-19 in this regard on the IT portal on 30th March 2019. Further communication in this regard from CPC is awaited.

CURRENT LIABILITES

1. Goods & Service Tax Act 2017

The particular tax came into effect from 1-7-17 and accordingly the society was registered with Govt. of India (GOI) wef 1-7-17 & got permanent reg. certificate in form GST REG-06 having registration no.07AAATI4270NIZE on 17-7-18. 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 various licensees mentioning the GST No.

These amounts including of the year 2018-19 has not been reconciled with the portal of IRCS maintained by the Ministry of Finance and after adjustment for the year 2018-19 and the end balance worked out to Rs. (-) 1,26,732/-, Rs.1,56,395/- and Rs.(-) 8,27,460/-. These balances collectively in total with the GST portal as per return under GST return under GSTR-1 and GSTR-3B with the financial books has been carried out. Accordingly the balance at the end of the year pertaining to CGST, SGST and IGST aggregating to Rs. (-) 7,97,797/-.

It may be brought to the notice of the management that the audit of Goods & Services tax carried out by M/s Susheel Gupta & Co., Chartered Accountants, independent auditor. The auditor report under GSTR – 9C has to be submitted by the end of the year i.e. 31st Dec 19.

The returns in GSTR-1 and GSTR- 3B as required by the Act have being filed periodically and completed within the prescribed date of filing as the end of the year 31st March 2019.



2. Leave Salary and pension contribution

A Sum of Rs.10,24,031/- towards pension and Rs.4,90,690/- was paid to Dr. Veer Bhushan past Joint Secretary on deputation for the period from 1-7-15 to 28-7-17 in the IRCS.

3. TDS PAYABLE is MF of Rs. 45,232/- & DR – Rs.4877/-

TDS payable has not been reconciled upto 2018-19 and the payment/adjustment has to be adjusted in the correct head of Account.

FIXED ASSETS

i. Property at Nizamuddin West

The property was gifted by Dr. Maitree Choudhary to IRCS on 13th 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 29th 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.

CURRENT ASSETS

1. Recoverable from IFRC/PNS (Rs.23,10,820/-)

While reconciling this account it has been seen that the recovery of contribution of salary for employees from ICRC had not been reconciled and out of this amount a sum of Rs.12,13,650/- for the period 1-4-15 to 31-12-15 has not been received even though the same stands invoiced during that period. The management has to look into this matter in order to takes steps for recovery the same from ICRC.

2. Recovery of Electricity and Water Charges

- a) The society has to adopt a uniform policy of billing on a/c of electricity charges based on a monthly consumption as per the records available. This has resulted in sometimes debiting bill payments to the account of the institution. This matter requires streamlining.
- b) The Society claims Electricity charges based on the area occupied by the various licensees occupying the premises at the NHQ.

Name of the institution Electricity Charges & Water Charges

	Rs.
CMSS	7,17,415/- (as on 31-3-19)
DHR	22,03,009/- (as on 31-3-19)
MOHFW	12,71,204/- (as on 31-3-19)
National Medicinal Plants	The bill has not been raised from the licensees even though the premises was occupied wef 14-02-2019.



The periodical recovery of Electricity & water charges have not been invoiced and hence the recovery has not been properly followed up. A sum of Rs.9,49,366/- on 7-3-19 was credited to DHR account instead of the account of CMSS. This shows a lack of internal control while posting the check payments to the proper head of account.

3. **Property Tax Recoverable**

The following property tax even though paid has not been recovered from the following institutions :-

IDBI	Rs. 6,42,76,597/-
AYUSH	Rs. 43,35,410/-
DHR	Rs. 4,63,48,473/-
NMPB (Ayush)	not yet invoiced
MOHFW	Rs. 4,31,96,891/-
CMSS	<u>Rs. 4,08,05,364/-</u>
Total	<u>Rs. 19,89,62,735/-</u>

The follow-up steps have to be taken expeditiously as a huge amount is pending for recovery during the current year. Further, the invoicing/billing for the year 2019-20 has not yet so far been carried out.

4. **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.

5. **Cenvat Recovery(Adjustable)**

An amount of Rs.6,00,631/- till the period ended 31-3-19. The adjustment of cenvat recovery may kindly be carried out in the F.Y. 2019-20. The matter has to be followed up.

6. **Stock and debtors in stores**

The Current Assets includes Sundry Debtors-Stores of Rs. 1.31 lacs and others of Rs. 9.00 lacs and Stores Material in hand of Rs. 0.53 lacs in Main Fund and Rs. 0.02 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.



INCOME

1. Settlement of Rent/Licence Fee from IDBI

- a) The premises occupied by IDBI was vacated during the year 2017-18. In its letter dated 28-4-17 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.
- b) 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 3rd, 4th and 5th floor of IRCS(NHQ) (Based on technical evaluation report from M/s Space (India) technical Associates)

The amount recoverable from IDBI as on 31-7-17 amt. to Rs.8,49,73,027 /- which was received/adjusted as under in 2017-18.

<u>Date</u>	<u>Description</u>	<u>Amount Rs.)</u>
22-8-17	Rent received for the period 1-4-17to 30-6-17	4,63,06,580/-
10-10-17	Rent received for the period 1-7-17to 31-7-17	1,62,97,999/-
31-3-18	Furniture & Fixtures (evaluated)	87,89,000/-
Total		Rs. 7,13,93,579/-

Balance to be recovered

Rs.1,35,79,448/-

Thus, it can be seen the above amt. is to be recovered before adjustment of cost of central air conditioning/cooling plant approx Rs.134.05 lacs. The management now has to settled the matter as per the figures worked out an above.

It is to be noted that IDBI has left the premises on 31.07.2017 and the AC/Cooling Plant of Rs. 134.05 lakhs, the cost of which has already been recovered fully by IDBI out of rent payment but the AC/Cooling Plant was not capitalized in the books of IRCS. It is suggested that present cost of the AC/Cooling plant has to be evaluated through an independent valuer and brought into the account in the year 2019-20.

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.

Service tax demand of Rs.19,50,037/- paid on behalf of IDBI has not been received for the period 1-4-10 to 31-3-16. The follow up has not been undertaken.



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

2. 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. This matter being pending for the long time and decision has to be arrived at the earliest with any further delay.

3. CMSS

- a) Rent inclusive of GST has been received for the period 1-4-18 to 13-1-19 in terms of lease agreement executed on 5-6-13 inclusive of 10% enhancement on yearly basis.

<u>Period</u>	<u>Amount</u>
1-4-18 to 31-5-18	Rs. 70,19,550/-
1-6-18 to 30-6-18	Rs. 38,13,993/-
1-7-18 to 31-12-18	Rs. 23,164,776/-
1-1-19 to 13-1-19	Rs. 16,27,346/-
Total	35,625,665/-

An amt. of Rs.2,21,30,348/- has been received excluding of opening balance of Rs.35,22,780/- resulting in a balance of Rs.1,70,18,097/-.

CMSS left the premises under their occupation i.e. 1st & 2nd floor annexe building 13-1-2019.

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

<u>Period</u>	<u>Amount</u>
1-4-13 to 31-3-14	Rs. 16,589/-
1-4-13 to 31-3-14	Rs. 3,51,272/- (diff of property tax)
1-4-14 to 31-3-15	Rs. 63,93,681/-
1-4-14 to 31-3-15	Rs. 13,86,879/- (diff of property tax)
1-4-15 to 31-3-16	Rs. 80,60,412/-



1-4-16 to 31-3-17	Rs. 83,48,645/-
1-4-17 to 31-3-18	Rs. 87,06,358/-
1-4-18 to 13-01-19	Rs. 75,41,528/-
Total	Rs. 4,08,05,364/-

The follow up of property tax recovery has not been effective from the above institution. The matter has to be expedited.

4. **DHR**

The 1st and 2nd floor of the main building is occupied by DHR. The rent inclusive of GST aggregated to Rs.1,48,19,860/- was recoverable as on 31-3-18. During the year 2018-19 further rent aggregated to Rs. 13,98,12,254/- was recoverable out of which an amount of Rs. 14,15,28,885/- was recovered inclusive of GST with leaving remaining balance of Rs.1,31,03,229/- which was recoverable on 31-3-19 (Inclusive of enhancement of 10% of Rent w.e.f. 10-1-19)

The Property Tax receivable of Rs. 4,63,48,473/- year wise is as under:-

2017-18	Rs. 13,879,008/-
2018-19	<u>Rs. 32,469,465/-</u> (1 st and 2nd Floor)
Total	<u>Rs. 4,63,48,473/-</u>

The follow up of property tax recovery has not been effective from the above institution. The matter has to be expedited.

5. **MINISTRY OF HEALTH & FAMILY WELFARE (3rd and 4th Floor)**

Society had leased out the 3rd and 4th floor premises on 28-9-17 for occupation admeasuring 22,82,7.68 sq feet (11,375.49 sq feet -- 3rd floor and 11452.19 sq feet – 4th floor Rent). The rent aggregates of Rs.13,83,99,903/- recoverable during the year 2018-19 including GST. The rent aggregating to Rs.6,69,49,597/- for the period from 28-9-17 to 31-3-18 out 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/- was recoverable from MOHFW as on 31-3-2018. During the year a sum of Rs.15,81,55,257/- was recovered upto 31-3-19 resulting in balance of Rs.2,41,46,023/-. Rent was increased during the year for 3rd and 4th floor w.e.f 28-9-2017.

The property tax recoverable was under:-

<u>Period</u>	<u>Amount</u>
28.9.17 to 31.3.18	14,060,879/-
1.4.18 to 31.3.19	<u>29,136,012/-</u>
Total	<u>Rs. 4,31,96,891/-</u>



6. NATIONAL MEDICINAL PLANTS BOARD

The 1st and 2nd floor of the annexe building was let out to NMP wef 14-2-19 to 31-3-19 (7300 sq ft @448.20 per month) at the rental aggregating to Rs. 59,29,080/-. The recovery was not effected as on 31-3-19. The property tax on the above has not yet been invoiced.

7. Membership Subscription (Fund Raising)

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. As per the GST Act 2017 it is to be noted that for the years 2017-18 onwards the GST as applicable on this services.

EXPENDITURE

1. (a) Staff members working on contractual basis under the various projects supported by IFRC, ICRC/PNS Rs. 61,88,263/-

i. 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. The payments paid during the F.Y. 2018-19 was as under :-

IFRC	Rs. 18,31,044/- (No of employees Nil on 31-03-19)
ICRC	Rs. 35,78,431/- (7 employees)
Irish	Rs. 7,78,788/- (2 employees)
Total	<u>Rs. 61,88,263/-</u>

iii. 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.

(b) Non Funded salaries of staff (IRCS Adhoc Salary Rs.33,75,349/-)

After verification of the salaries of staff being funded by the various agencies, it was noted that an amount of Rs. 33,75,349/- has been debited in the head of account in respect of the employees who have not been fully reimbursed/others by the funding agencies.

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



Disaster Relief Section :-

- a) Physical Verification of Fixed Assets has been carried out by the staff of the society pertaining to the warehouses except Bahadurgarh and National Head Quarters but the same could not be verified with the assets because of non existence of any register depicting the assets. Action on unserviceable, shortage/excess assets and vehicles with expired fitness not available. Unserviceable assets are shown at Book value instead of Net Realizable Value.
- b) 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”.

Foreign Exchange :-

- a) The Society (Foreign Exchange) has advanced to the State Branches towards Project expenditure aggregating to Rs. 1225.94 lacs (P.Y.Rs. 1181.91 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) 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 utilized 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/-

Replishment of stocks issued from the warehouses aggregating to Rs. 48,30,660/- has been dispatched during 2016-17 but not procured till date. Travelling exp. of Rs. 49,743/- was incurred during the year 2015-16.

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

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. Expenditure of Rs. 80,818/- was incurred towards reimbursement of travelling expenses to attend the PFR workshop at NHQ. This expenditure is being debited in the year 2019-20.

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 IRCS and the same has been booked in the books of IRCS and the same has been booked in the books of IRCS.

The utilization of Rs. 28,84,932/- was booked during the year as per the booking certificates submitted by the IFRC coordinators.

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

d) Donation for Kerala Floods (2018-19)

Foreign Exchange received during the year towards "Kerala Floods" was as under :-

<u>Name of the Donor</u>	<u>Amount (Rs.)</u>
1. Singapore Red Cross Society	26,56,337/-
2. Mrs. Christine Walters Mr. Iestyn Dav	46,391/-
3. Visa WorldWide	18,13,613/-
4. International Federation of Red Cross	48,63,515/-
5. Rotary Club of Billericay May Flower	89,450/-
6. New Zealand Red Cross	4,69,000/-
7. IFRC Dref Allocation	36,87,251/-
8. Kuwait Red Cross	1,39,88,031/-
9. Chuk leung – Centennial College Student Association	1,09,340/-
10. International Federation of Red Cross & Red Cross Societies-NY	37,24,536/-
11. IRISH RC Donation for Kerela Flood	7,91,145/-
12. French Red Cross	33,76,456/-
13. International Federation of Red Cross & Red Cross Societies	<u>29,08,295/-</u>
Total	Rs. <u>3,85,23,360/-</u>
14. Local donation recd in IRCS- DR Fund	Rs. 24,384,483/-



The above amounts even though distributed during the year, no utilization from the various branches/districts concerned were accounted for due to non receipt of booking certificates at the end the year. This matter has to be taken up expeditiously on priority basis.

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 books of IRCS. The same balances as of 2015-16 are being carried forward during the year 2017-18 and 2018-19. 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.66,83,673.64 (P.Y. 72,90,889.84) 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) **Debtors and Liabilities**

The year wise, branch wise, details of the various debtors & creditors have not been worked out inspite of reporting the matter year after year. We are not able to ascertain the correctness of the balances being exhibited in the Financial records.

h) The expenses incurred through the Foreign Exchange fund account of IRCS is not reflected nor incorporated in the society account during same year but are shown as utilization on actual basis in Form No. FC4 of the Foreign Exchange Act being submitted to Ministry of Home Affairs.

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 piece 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.

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.

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 returned back in the subsequent year.
- 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) Grant in aid (recurring) was received from Ministry of Health, Government of India for the year 2018-19 (Non-Planned) of Rs. 40 lacs has been credited in the accounts of Blood Bank as per management decision.
- e) 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. A sum of Rs.32 lacs has been incurred on the purchase of refrigerator centrifuge machine after calling the necessary quotations and as per approval of competent authority. The decision regarding the remaining 2 lacs has already being released for purchase of necessary equipment (after approval from the funding agencies). The purchasing of the equipment has already taken place but the capitalization of the asset will be carried out during the year 2019-20.
- f) 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 capitalized in books of accounts in terms of significant accounting policy no. A(5).

Indian Forces after Medical Care Fund :-

A sum of Rs. 2199.70 lacs is adjustable/recoverable from IRCS-HSS Fund as on 31-3-19. This account has been accumulated for the past so many years and no direct impact of the same is reflected in the main account. HSS represents the accounting aspects of Bangalore Home and Army Welfare Services. There are no income generation for meeting out these expenses and deserving funded by the Indian Red Cross Society. There are no separate grant allocation for this purpose from the Ministry of Health Family Welfare. The management has to streamline the expenditure being incurred year after year.



Other Comments :-

1. Managing Body Meetings

It may be mentioned that Managing body meetings of the society (NHQ) was held during the year on 23rd Jan 2019 which was presided over by the incumbent **Secretary General Sh. R.K. Jain**.

2. Gratuity/Staff Provident Fund

It is recommended that trust accounts may be approved for gratuity. This will be in accordance with the prevailing laws of the land.

3. Contribution of vehicle to Amritsar branch(Punjab district Rs.7,91,115/-)

An ambulance Force Cruiser was donated by NBCC during the year 2017-18 totaling to Rs.7,83,666/- inclusive of Reg. fee, Road tax and other incidental charges like insurance was incurred. The vehicle was put to use on 28-3-18 at NHQ and the same has since been transferred in July 2018 to Amritsar district branch of Punjab. The payment made was Rs. 7,91,115/- against invoice value of Rs. 7,83,666/- to M/s Tempo Automobiles Pvt. Ltd., Rama Road. The excess paid amount of Rs.7,449/- has to be recovered from M/s Tempo Automobiles Pvt. Ltd.

4. It may be noted that the following funds are continuing year after year. Without any transaction/operation.

Indian Forces Medical After Care Fund

Amount lying with IRCS HSS Rs. 21.99 lakhs

The investment/FD's have to be allocated into the Main Fund at the NHQ.

Victoria Memorial Scholarship Fund

Fixed Deposit Rs.78.00 lakhs
CLTD Rs.27.70 lakhs

5. Confirmation of Balances

The management has received confirmation of balances for the following deposits from the bankers for the year ended 31-3-19.

All Funds (CLTD):-

IDBI (MF)	Rs. 3748.48 lacs
SBI (Main Branch) (MF)	Rs. 11.44 lacs
SBI (Rail Bhawan) (MF)	Rs. 37.30 lacs
IDBI (HSS)	Rs. 14.51 lacs
Foreign Exchange	Rs. 1798.04 lacs
Blood Bank	Rs. 18.32 lacs
M&CW (SBI)	Rs. 6.41 lacs
Disaster Relief (IDBI)	Rs. 320.84 lacs
Disaster Relief (SBI)	Rs. 10.24 lacs
VMS	Rs. 27.70 lacs



All Funds (FIXED DEPOSIT):-

Investment (Main Fund)	Rs. 2629.20 lacs
Disaster Relief	Rs. 827.37 lacs
Blood Bank	Rs. 1.00 lacs
M&CW	Rs. 112.11 lacs

5. Internal Audit

No internal audit system is existing in the society and it requires immediate attention in order to check and control the various expenditure/income being income arising on day to day basis. This will enable the internal control in the organization.

6. Income & Expenditure Account (Surplus) Rs. 122,832,869/-

- i) The Income & Expenditure Account of the society reflects a surplus of Rs.1,228.32 lacs during the year against a surplus of Rs. 789.94 lacs in the previous year.

The reason for increase in surplus during the year is mainly due to Rental income of Rs. 27.11 crores (P.Y. 21.46 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.



7. Deficit

M&CWB (as per I&E A/c) 330.66 lacs

Blood Bank (as per I&E A/c) 219.32 lacs

Management has to stream-line 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, 2019**

LIABILITIES	SCHEDULE	AS AT 31.03.2019 Rs.	AS AT 31.03.2018 Rs.
Capital/Corpus Fund	I	148,803,130.50	148,803,779.50
Revenue Surplus		743,047,791.09	620,214,921.62
Assets Gifted/Financed by other Agencies	II	35,742,113.55	35,742,113.55
Earmarked Fund	III		
A) General Purpose Fund		226,828,230.09	203,092,948.52
B) Relief Purpose Funds		152,451,205.04	128,093,721.93
Depreciation Reserve	IV	65,439,446.66	61,907,817.96
Interest on Depreciation Reserve	V	53,865,616.80	53,865,616.80
Current Liabilities & Provisions	VI	116,769,834.79	120,204,283.08
Total Rs.		1,542,947,368.52	1,371,925,202.96
ASSETS			
Fixed Assets	VII	122,713,636.47	121,662,111.47
Capital Work-in-progress		3,823,390.00	3,823,390.00
Investments	VIII	356,968,167.00	208,657,000.00
Current Assets, Loans & Advances	IX	921,976,492.22	914,418,925.26
Project Advance		137,465,682.83	123,363,776.23
Total Rs.		1,542,947,368.52	1,371,925,202.96

Notes to the Accounts

X

Place : New Delhi


Dated : 27 September, 2019



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)


R.K. JAIN
(Secretary General)


(R. Ravinder), FCA
(Partner)

M.No.010421

Firm Regn.no.D000859N



INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Income	Current Year Rs.	Previous Year Rs.
Interest	45,476,115.00	43,154,973.96
Recoveries towards Blood testing & Processing Cost	5,306,076.00	4,068,920.00
Grants:		
a) GOI - MOH&FW	4,000,000.00	4,000,000.00
b) DSACS	192,000.00	192,000.00
c) SBTC-GTB Hospital	500,000.00	625,000.00
d) NPFC-Mumbai	-	471,800.00
Health Promotion Through (A&Y)	285,000.00	255,000.00
PG Diploma Course	480,050.00	551,000.00
Fund Raising	9,435,019.00	9,310,674.00
Income From Publicity Drive	897.00	3,696.00
Estate Cell - Licence Fees	271,088,330.00	214,585,914.00
Blood Security & Component Charges	2,364,140.00	2,059,410.00
Miscellaneous Receipts	48,306.00	65,081.00
Donations	949,222.16	843,142.00
Home Care Attendant Course	150,000.00	-
Receipt from Nursing	110,700.00	125,000.00
First Aid Training Programme	37,691.00	1,075,432.00
PNS Contribution	-	302,860.00
DMC Usage Charges	-	150,000.00
Sale of Excess Plasma/Blood Components	13,836,557.00	10,739,064.00
Prior period adjustment	4,320.00	3,300.00
Supply of Testing & Analysis Services	711,858.00	-
Contributions from DSACS	336,000.00	534,800.00
Unclaimed credits by Bank (Old)	245,124.51	-
Total Rs.	355,557,405.67	293,117,066.96
Expenditure:		
Management/ Administrative Expenses	107,910,314.40	86,617,675.24
Blood Sera, Chemicals & Bags	1,473,055.62	3,326,983.00
Refreshment to Donor	357,914.86	486,577.40
Warehousing & transportation	27,570,218.87	19,790,271.64
Relief Supplies & Services	129,883.00	345,729.00
Expenses on M&CWB Schemes	26,292,982.27	29,880,006.00
Meeting & Missions	1,680,234.52	1,664,757.52
Bangalore Home Running Expenscs	5,418,618.00	3,817,851.75
Welfare Services	14,831,215.00	11,161,465.00
Grants:		
State Branches	590,100.00	599,880.00
Contribution to International Red Cross	10,703,399.25	9,211,375.24
Other Contribution to :		
a) M&CWB for Expenses	816,156.00	791,608.00
AGM Expenses	-	-
Publicity Expenses	-	723,294.00
Fund Raising Expenses	788,530.00	217,320.00
Staff Quarter Maintenance	411,372.39	274,277.48
Maintenance of Building	26,673,042.08	31,851,899.60
Property Tax	-	343,085.00
MDR TB Project	2,091,858.00	-
Prior Period Expenses	542,703.50	127,017.00
Depreciation on Fixed Assets	3,531,628.70	4,259,497.49
Maintenance of Equipments	402,542.02	786,221.22
World Red Cross Day Celebration	-	54,769.00
Health Promotion through Ayurveda & Yoga	125,734.00	122,685.00
P.G.Diploma Course	307,676.72	424,660.88
Interest Paid on late deposit of Service tax	-	7,078,944.00
Interest Paid on late deposit of GST	75,357.00	-
Imprest/Advance Written off	-	165,083.00
Total Rs.	232,724,536.20	214,122,933.46
(Deficit)/Surplus for the year	122,832,869.47	78,994,133.50
Accumulated (Deficit)/Surplus brought forward	620,214,921.62	541,220,788.12
(Deficit)/Surplus Carried Over to Balance Sheet	743,047,791.09	620,214,921.62

Notes to the Accounts

Place : New Delhi

Dated : 27 September, 2019

As per our report of even date

For Sri Ravivarma & Co.

Chartered Accountants


(R. Ravivarma), FCA


(Partner)

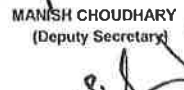
M.No.01042

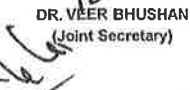
Firm Regn.no.1000859N

X


MANISH CHOUDHARY
 (Deputy Secretary)


DR. VEER BHUSHAN
 (Joint Secretary)


M.P. GUPTA
 (Hony. Treasurer)


R.K. JAIN
 (Secretary General)

	General Fund		HSS		Disaster Relief		Blood Bank		M&CWB		Victoria Memorial Fund		Total	
	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019
Income														
Interest	33,729,041.00	35,571,550.00												
Revenues towards Blood Testing & Processing Charges			8,262,862.96	8,800,327.00	308,426.00	245,835.00	62,036.00	42,247.00	791,608.00	616,156.00	43,154,973.96	45,476,115.00		
Grants:														
a) GOI - MOH&FW					4,068,920.00	5,306,076.00					4,068,920.00	5,306,076.00		
b) DSACS					4,000,000.00	4,000,000.00					4,000,000.00	4,000,000.00		
c) SBTC-GTB Hospital					192,000.00	192,000.00					192,000.00	192,000.00		
d) NPF-C-Mumbai					625,000.00	500,000.00					625,000.00	500,000.00		
Contributions:					471,800.00						471,800.00			
a) From General Fund	(57,675,317.85)	(54,897,821.92)			20,792,595.75	21,932,000.13	36,882,722.11	33,065,821.79						0.00
Health Promotion Through (A&Y)	255,000.00	285,000.00									255,000.00	285,000.00		
PG Diploma Course	551,000.00	480,050.00									551,000.00	480,050.00		
Fund Raising	9,310,674.00	9,435,019.00									9,310,674.00	9,435,019.00		
Publicity			3,696.00	897.00							3,696.00	897.00		
Estate Cell - Licence Fees	214,495,195.00	270,989,596.00									214,495,195.00	270,989,596.00		
Blood Security & Component Charges	39,591.00	14,118.00	16,427.00	12,062.00	70,292.00	76,672.00					214,585,914.00	271,088,330.00		
Miscellaneous Receipts	15,385.00	220,239.00			2,059,410.00	2,364,140.00		300.00			2,059,410.00	2,364,140.00		
Donations:														
Home Care Attendant Course														
Receipt from Nursing	125,000.00	110,700.00												
First Aid Training Programme	1,075,432.00	37,691.00												
PNS Contribution	302,860.00				807,500.00	387,000.00								
DMC Usage Charges														
Sale of Excess Plasma/Blood Components														
Prior period adjustment	3,300.00			4,320.00										
Supply of Testing & Analysis Services														
Contributions from DSACS														
Unclaimed credits by Bank (Old)		245,124.51												
Total	202,231,160.14	262,651,265.59	8,452,545.96	9,168,507.18	44,692,997.75	49,807,880.13	30,945,068.11	33,111,569.79	791,598.00	816,156.00	253,117,066.96	355,567,406.67		



Expenditure	General Fund		HSS		Disaster Relief		Blood Bank		M&CWB		Victoria Memorial Fund		Total	
	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019
Manpower/ Administrative Expenses	23,812,133.17	35,179,275.54	5,171,497.28	5,916,932.96	10,775,849.90	12,738,096.10	39,809,247.76	47,257,402.28	7,048,948.11	6,818,607.52	86,617,975.24	107,910,314.40	86,617,975.24	107,910,314.40
Blood Bank Chemicals & Bags							3,326,993.00	1,473,065.62			3,326,993.00	1,473,065.62	3,326,993.00	1,473,065.62
Refreshment for Donor							486,577.40	357,914.86			486,577.40	357,914.86	486,577.40	357,914.86
Warehousing & transportation					19,790,271.64	27,570,218.87					19,790,271.64	27,570,218.87	19,790,271.64	27,570,218.87
Relief Supplies & Services			345,729.00	129,883.00					29,880,006.00	26,292,982.27	345,729.00	129,883.00	29,880,006.00	26,292,982.27
Expenses on Schemes	1,664,757.52	1,659,245.52						20,985.00			1,664,757.52	1,680,234.52	1,664,757.52	1,680,234.52
Meeting & Missions			3,817,851.75	5,416,618.00							3,817,851.75	5,416,618.00	3,817,851.75	5,416,618.00
Bangalore Home Running Expenses			11,161,465.00	14,831,215.00							11,161,465.00	14,831,215.00	11,161,465.00	14,831,215.00
Welfare Services											599,860.00	590,100.00	599,860.00	590,100.00
Grants: To State Branches		590,100.00									599,860.00	590,100.00	599,860.00	590,100.00
Contribution to International Red Cross		10,703,399.25									9,211,375.24	10,703,399.25	9,211,375.24	10,703,399.25
Other Contributions Transfers to a) M&CWB for Expenses											791,608.00	816,156.00	791,608.00	816,156.00
ACM Expenses	723,294.00										723,294.00		723,294.00	
Publicity Expenses	217,320.00	789,550.00									217,320.00	789,550.00	217,320.00	789,550.00
Fund Raising Expenses	232,986.91	331,101.05					41,290.57	80,271.34			274,277.48	411,372.39	274,277.48	411,372.39
Staff Quarter Maintenance	30,838,460.60	25,990,158.28					1,013,438.00	682,883.80			31,851,899.60	26,673,042.08	31,851,899.60	26,673,042.08
Maintenance of Building	343,065.00										343,065.00		343,065.00	
Property Tax														
MDR TB Project	106,417.00	64,960.00							16,104.00		127,017.00	542,703.50	127,017.00	542,703.50
Prior Period Expenses	2,098,088.99	1,615,209.97			4,496.00	485,712.00					4,259,497.49	3,531,628.70	4,259,497.49	3,531,628.70
Depreciation on Fixed Assets			2,145,948.50	1,893,077.00			15,460.00	23,341.73			786,221.22	402,542.02	786,221.22	402,542.02
Maintenance of Equipments	786,221.22	402,542.02									54,769.00	125,734.00	54,769.00	125,734.00
World Red Cross Day Celebration	54,769.00										122,685.00	307,676.72	122,685.00	307,676.72
Health Promotion through Ayurveda & Yoga	122,685.00										424,660.88	7,078,944.00	424,660.88	7,078,944.00
P.G Diploma Course	424,660.88													
Interest Paid on late deposit of Service tax	7,078,944.00													
Interest Paid on late deposit of GST		75,357.00												75,357.00
Imprest/Advances Written off			165,083.00											165,083.00
Total	78,315,078.53	77,833,269.35	20,150,814.03	26,166,765.96	33,227,377.04	44,888,844.97	44,692,997.75	49,907,990.13	35,945,058.11	33,111,569.79	791,608.00	816,156.00	214,122,933.45	232,724,536.20



Schedule "I"

Corpus Funds

		31.03.2019		31.03.2018
A) Capital Funds				
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	2,186,565.40	71,450,440.93	2,187,214.40	71,451,089.93
B) Earmarked Funds				
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
C) Other Funds				
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
		148,803,130.50		148,803,779.50

Schedule "II"

Assets Gifted/Financed by Other Agencies

		31.03.2019		31.03.2018
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		330,000.00
Total		35,742,113.55		35,742,113.55



Schedule "III"

Earmarked Funds

		31.03.2019		31.03.2018
A) General Purpose Funds				
i) General Fund	11,281,533.05		11,259,760.05	
ii) Foreign Exchange	204,180,956.34		178,095,468.77	
iii) Blood Bank	595,478.54		3,784,933.54	
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	10,770,262.16	226,828,230.09	9,952,786.16	203,092,948.52
B) Relief Purpose Funds				
i) Disaster Relief		152,451,205.04		128,093,721.93
Total (A+B)		379,279,435.13		331,186,670.45

Depreciation Reserve Fund

Schedule "IV"

		31.03.2019		31.03.2018
i) General Fund	32,453,326.19			30,838,116.22
ii) Disaster Relief	31,810,634.53			29,917,557.53
iii) Blood Bank	1,163,433.36			1,140,091.63
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,052.58	65,439,446.66		12,052.58
Total		65,439,446.66		61,907,817.96

Interest on Depreciation Reserve

Schedule "V"

		31.03.2019		31.03.2018
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
Total		53,865,616.80		53,865,616.80



Consolidated Current Liabilities & Provisions

	General Fund		Disaster Relief		Foreign Exchange		Blood Bank	
	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019
A) Current Liabilities								
Security Deposits	2,265,246.08	2,200,039.08	192,822.00	305,433.00	8,740,784.15	7,896,980.15	20,192,674.65	23,752,782.88
Net Inter fund adjustment	(285,119,553.68)	(310,281,541.50)	221,574,230.96	250,786,806.04	1,942,101.74	2,081,796.98	468,529.00	300,137.00
Sundry Creditors	4,873,689.74	3,431,696.74	556,545.00	36,161.00				
Payable to Staff	560,332.00	555,548.00	135,798.38	135,998.38				
Audit Fees Payable	60,000.00	60,000.00	345,312.65	410,327.65				
Impresty Payable			760,995.00	1,575,581.00			2,189,908.00	3,368,755.00
Payable to THDC	3,367,048.50	5,871,053.00		4,877.00				
Expenses Payable	38,511.00	45,232.00	674,483.00	1,264,021.00	7,290,889.84	6,683,673.34		
TDS Payable			21,340.00	21,340.00	42,346,003.16	42,323,756.39		
Payable to State Branches								
Others receipts								
Unreconciled Balances (Bank)	182,000.00	182,000.00						
Patent Comfort Fund (HSS)								
Bank Balances - Book Overdraft			3,850.00	3,850.00				
Stale Cheques	892,311.18	476,125.08						
Due to Provident Fund Account	11,826.00	11,826.00						
Legal Heir of Staff-Shri Gopal Singh					306,438.48	306,438.48		
Payable to ARC/CRC/IFRC					31,295,455.33	38,374,286.33	95,291.00	
Interest on CLTD Investment	730,981.00							
7th Pay Commission Arrears payable	1,024,031.00							
Pension Contribution payable	490,690.00							
Leave Salary Contribution payable	1,286,361.00		324,216.00	598,366.00			1,402,687.00	
Salary Payable	2,798,974.00		1,033,250.00				1,564,735.00	
PF Payable	849,000.00	65,334.00						
Donation for Ambulance from NBCC	2,691,193.24	126,731.99						
CGST Payable	2,446,937.24	(156,395.01)						
SGST Payable		827,459.89						
IGST Payable								
Income tax Payable								
Total	(260,550,421.70)	(296,584,890.73)	225,622,842.99	257,279,328.79	91,921,672.70	97,666,931.67	25,913,824.65	29,620,892.11



A) Current Liabilities	M&CWB		MACF		Total	
	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019
Security Deposits	-	-	-	-	2,458,068.08	2,505,472.08
Net inter fund adjustment	36,767,355.94	30,000,464.45	(2,155,492.50)	(2,155,492.50)	(0.48)	(0.48)
Sundry Creditors	89,274.00	6,000.00	-	-	7,930,139.48	5,855,791.72
Payable to Staff	-	-	-	-	696,130.38	691,546.38
Audit Fees Payable	-	-	-	-	60,000.00	60,000.00
Impresty Payable	-	-	-	-	345,312.65	410,327.65
Payable to THDC	446,227.00	446,227.00	-	-	446,227.00	446,227.00
Expenses Payable	491,989.00	78,784.00	-	-	6,809,940.50	10,894,173.00
TDS Payable	-	-	-	-	38,511.00	50,109.00
Payable to State Branches	-	-	-	-	7,965,372.84	7,947,694.34
Others receipts	-	-	-	-	42,346,003.16	42,323,756.39
Unreconciled Balances (Bank)	-	-	-	-	21,340.00	21,340.00
Patient Comfort Fund (HSS)	-	-	-	-	182,000.00	182,000.00
Bank Balances - Book Overdraft	-	-	-	-	4,335,784.95	4,335,784.95
State Cheques	-	-	-	-	3,850.00	3,850.00
Due to Provident Fund Account	-	-	-	-	892,311.18	476,125.08
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	-	-	-	-	31,295,455.33	38,374,286.33
7th Pay Commission Arrears payable	-	-	-	-	826,272.00	-
Pension Contribution payable	-	-	-	-	1,024,031.00	-
Leave Salary Contribution payable	-	-	-	-	490,690.00	-
Salary Payable	3,825.00	650.00	-	-	3,017,089.00	650.00
PF Payable	1,601,186.00	358,940.00	-	-	6,998,145.00	957,306.00
Donation for Ambulance from NBCC	-	-	-	-	849,000.00	65,334.00
CGST Payable	-	-	-	-	2,691,193.24	126,731.99
SGST Payable	-	-	-	-	2,446,937.24	(156,395.01)
IGST Payable	-	-	-	-	52,000.00	827,459.89
Income tax Payable	52,000.00	52,000.00	-	-	52,000.00	52,000.00
Total	39,451,856.94	30,943,065.45	(2,155,492.50)	(2,155,492.50)	120,204,283.08	116,769,834.79



-27-

-27-

Fixed Assets

Schedule "VII"

		31.03.2019		31.03.2018
i) General Fund	44,534,481.25			43,492,756.25
ii) Disaster Relief	49,083,940.16			49,074,140.16
iii) Blood Bank	29,083,162.48			29,083,162.48
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,052.58	122,713,636.47		12,052.58
Total		122,713,636.47		121,662,111.47

Investment

Schedule "VIII"

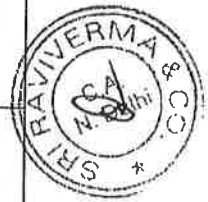
		31.03.2019		31.03.2018
i) General Fund	262,920,000.00			112,920,000.00
ii) Disaster Relief	82,737,000.00			86,987,000.00
iii) Blood Bank	100,000.00			100,000.00
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	11,211,167.00	356,968,167.00		8,650,000.00
Total		356,968,167.00		208,657,000.00



Consolidated Current Assets, Loans & Advances

Schedule - IX

	General Fund		Disaster Relief		Foreign Exchange		Blood Bank	
	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019
A) Current Assets								
Cash & Bank Balances	410,918,676.57	310,444,058.21	28,118,512.44	33,281,089.63	1,147,806,848.18	175,154,704.12	4,506,591.14	2,093,097.07
Accrued Interest	11,133,456.47	22,237,317.47	7,745,245.14	15,127,310.14			2,222.00	10,586.00
Stock in hand	54,951.92	54,951.92						
Security Deposits	1,248,003.00	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				
St. John Ambulance	4,223,654.53	6,740,331.13					1,977,334.00	3,463,348.88
Recoverable from Belgium Red Cross								
Adjustment Account	12,689.00	12,689.00			11,584.00	11,584.00		
Reverse Charges adjustable		14,850.00						
Due From Gratuity	2,622,916.00							
Recoverable from IFRC/PNS against salary	2,323,610.00	2,310,820.00						
Recoverable from Income Tax	14,038,861.60	15,758,674.60	257,407.90		736,144.00	736,144.00	933.00	
Property Tax recoverable	137,762,024.00	198,962,735.30						
Rent recoverable	116,155,031.00	114,107,443.00	320,000.00	320,000.00				
Electricity & Water recoverable from MOHFW	38,421.00	1,271,204.00						
Electricity & Water recoverable from IFRC	1,006,926.00	717,415.00						
Electricity & Water recoverable from CMSS	2,446,502.29	2,203,008.60						
Electricity & Water recoverable from DHR	1,950,036.80	1,950,036.80						
Service Tax recoverable from Licencees	78,989.45							
IGST recoverable	211,012.17	11,193.17						
Imprest recoverable	10,000.00	10,000.00						
Comfort Fund	451,115.00	451,115.00						
Income Tax recoverable (against appeal)	52,735.00	52,735.00						
Vat receivable	675,368.74	600,631.00						
Cenvat Adjustable		280,375.00						
TDS on GST recoverable								25,000.00
Total (A)	707,545,853.89	679,570,450.55	36,488,360.48	48,775,594.77	148,878,576.18	176,226,432.12	6,512,080.14	5,592,031.95
B) Loans and Advances								
Advance to Staff	181,363.40	220,236.40	681,509.30	774,291.30	1,032,534.50	1,112,418.50	17,526.00	55,160.00
Advances to Sundry Parties	2,435,514.42	900,308.42	593,054.77	4,891,412.77	1,915,006.54	1,915,006.54		
Advances to State Branches			21,589.19	72,323.00			16,583.00	300,547.00
Prepaid Expenses	136,534.38	43,661.00						
Total (B)	2,753,412.20	1,164,205.82	1,296,153.26	5,738,027.07	2,947,541.04	3,027,425.04	34,109.00	355,707.00
Total (A+B)	710,299,266.09	680,734,656.37	37,784,513.74	54,513,621.84	151,826,117.22	179,253,857.16	6,546,189.14	5,947,738.95



-60-

-29-

Schedule - IX

Consolidated Current Assets, Loans & Advances

A) Current Assets	M&CWB		MACF		Total	
	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	31.03.2019
Cash & Bank Balances	7,307,481.83	401,760.83	31,721.90	31,072.90	598,689,832.06	521,405,782.76
Accrued Interest	598,268.44	1,086,371.44	-	-	19,479,192.05	38,461,585.05
Stock in hand	-	-	-	-	54,951.92	54,951.92
Security Deposits	-	-	-	-	1,612,298.00	1,612,298.00
Sundry Debtors - Store	-	-	-	-	130,873.35	130,873.35
Sundry Debtors	-	-	-	-	1,984,234.00	3,470,248.88
St.John Ambulance	-	-	-	-	4,223,654.53	6,740,331.13
Recoverable from Belgium Red Cross	-	-	-	-	11,584.00	11,584.00
Adjustment Account	-	-	-	-	12,689.00	12,689.00
Reverse Charges adjustable	-	-	-	-	14,850.00	14,850.00
Due From Gratuity	-	-	-	-	2,622,916.00	-
Recoverable from IFRC/PNS against salary	-	-	-	-	2,323,610.00	2,310,820.00
Recoverable from Income Tax	25,366.90	-	-	-	15,058,713.40	16,494,818.60
Property Tax recoverable	-	-	-	-	137,762,024.00	198,962,735.30
Rent recoverable	-	-	-	-	116,475,031.00	114,427,443.00
Electricity & Water recoverable from MOHFW	-	-	-	-	38,421.00	1,271,204.00
Electricity & Water recoverable from IFRC	-	-	-	-	1,006,926.00	717,415.00
Electricity & Water recoverable from CMSS	-	-	-	-	2,446,502.29	2,203,008.60
Electricity & Water recoverable from DHR	-	-	-	-	1,950,036.80	1,950,036.80
Service Tax recoverable from Licences	-	-	-	-	78,989.45	-
IGST recoverable	-	-	-	-	236,012.17	36,193.17
Imprest recoverable	-	-	-	-	10,000.00	10,000.00
Comfort Fund	-	-	-	-	451,115.00	451,115.00
Income Tax recoverable (against appeal)	-	-	-	-	52,735.00	52,735.00
Vat receivable	-	-	-	-	675,368.74	600,631.00
Cenvat Adjustable	-	-	-	-	-	280,375.00
TDS on GST recoverable	-	-	-	-	-	-
Total (A)	7,931,117.17	1,488,132.27	31,721.90	31,072.90	907,387,709.76	911,683,724.56
B) Loans and Advances						
Advance to Staff	-	-	-	-	1,912,933.20	2,162,106.20
Advances to Sundry Parties	-	-	-	-	4,350,520.96	2,815,314.96
Advances to State Branches	-	-	-	-	593,054.77	4,891,412.77
Prepaid Expenses	-	7,402.73	-	-	174,706.57	423,933.73
Total (B)	-	7,402.73	-	-	7,031,215.50	10,292,767.66
Total (A+B)	7,931,117.17	1,495,535.00	31,721.90	31,072.90	914,418,925.26	921,976,492.22

30

301

INDIAN RED CROSS SOCIETY - GENERAL FUND
BALANCE SHEET AS AT 31st March, 2019

LIABILITIES	SCHEDULE	AS AT 31.03.19 (Rs.)	AS AT 31.03.18 (Rs.)
Capital Fund	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		1,078,051,550.83	864,501,621.62
Funds for Specific Purposes	II	11,281,533.05	11,259,760.05
Depreciation Reserve	V	32,453,326.19	30,838,116.22
Interest on Depreciation Reserve		47,407,418.28	47,407,418.28
Current Liabilities & Provisions	III	15,881,916.17	67,485,978.61
Total (Rs.)		1,300,655,954.53	1,137,073,104.80

ASSETS	SCHEDULE	AS AT 31.03.19 (Rs.)	AS AT 31.03.18 (Rs.)
Fixed Assets	V	44,534,481.25	43,492,756.25
Investments		262,920,000.00	112,920,000.00
Current Assets, Loans & Advances	IV	993,201,473.28	980,660,348.55
Total (Rs.)		1,300,655,954.53	1,137,073,104.80

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



Ravinder

(R. Ravinder, FCA)
Partner

M. No. 010421

Place : New Delhi

Date: 27 September, 2019

[Signature]

MANISH CHOUDHARY
(Deputy Secretary)

DR. VEER BHUSHAN
(Joint Secretary)

[Signature]

M.P. GUPTA
(Hony. Treasurer)

[Signature]
R.K. JAIN
(Secretary General)

INDIAN RED CROSS SOCIETY - GENERAL FUND
INCOME & EXPENDITURE FOR THE YEAR ENDED 31st March, 2019

INCOME	SCHEDULE	CURRENT YEAR (Rs)	PREVIOUS YEAR (Rs)
INTEREST	VI	35,571,550.00	33,729,041.00
Licence Fees	VII	270,999,596.00	214,499,195.00
Fund Raising Membership Drive	VIII	9,435,019.00	9,310,674.00
Income From Publicity Drive (HSS)	IX	897.00	3,696.00
HEALTH PROMOTION Through Ayurveda & Yoga (Income)		285,000.00	255,000.00
Receipt from Nursing		110,700.00	125,000.00
First Aid Training Programme		37,691.00	1,075,432.00
Donation		220,239.00	15,385.00
P.G. DIPLOMA COURSE IN DP&R (Income)		480,050.00	551,000.00
PNS CONT TOWARDS ADMN COST (Income)		10.00	302,860.00
RTI		-	-
Prior Period Adjustment		-	3,300.00
MISCELLANEOUS RECEIPTS		14,108.00	39,591.00
Home Care Attendant Course (Income)		150,000.00	-
Unclaimed Credits by Bank		245,124.51	-
TOTAL (Rs.)		317,549,984.51	259,910,174.00

EXPENDITURE	SCHEDULE	CURRENT YEAR (Rs)	PREVIOUS YEAR (Rs)
Management Expenses	X	35,179,275.54	23,812,133.17
Hospital Service Expenses	XI	26,166,765.96	20,150,814.03
HEALTH PROMOTION Through Ayurveda & Yoga (Exp.)		125,734.00	122,685.00
PG Diploma Course in DP&R (Exp.)		307,676.72	424,660.88
GRANT - CONT. TO IFRC / L O R C S (CHF-138143)		10,703,399.25	9,211,375.24
GRANT - MCIETY		590,100.00	599,880.00
World Red Cross Day Celebration		-	54,769.00
PRIOR PERIOD EXPENSE		64,960.00	106,417.00
Publicity Expenses	XII	-	723,294.00
FUND RAISING EXPENSES	XIII	788,530.00	217,320.00
Staff Quarter Maintenance		331,101.05	232,986.91
AGM Expenses		-	-



Meeting & Mission	1,659,245.52	1,664,757.52
MAINT. OF BLDG.HQ	25,990,158.28	30,838,460.60
MAINT. OF Equipments	402,542.02	786,221.22
PROPERTY TAX	-	343,085.00
Interest paid on late deposit of Service tax	-	7,078,944.00
Interest paid on late deposit of GST	75,357.00	-
DEPRECIATION ON FIXED ASSETS	1,615,209.97	2,098,088.99
Deficit as per Income & Expenditure Account of:		
a) Blood Bank	20,792,595.75	
b) Maternity & Child Welfare Bureau	36,882,722.11	57,675,317.86
TOTAL (Rs.)	104,000,055.31	156,141,210.42

Surplus/Deficit for the year	213,549,929.20	103,768,963.58
Accumulated Surplus brought forward	864,501,621.62	760,732,658.04
Accumulated Surplus carried forward	1,078,051,550.83	864,501,621.62

For Sri Raviverma & Co.
Chartered Accountants



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

Place : New Delhi
Date: 27 September, 2019

Manish Choudhary
MANISH CHOUDHARY
(Deputy Secretary)

Dr. Veer Bhushan
DR. VEER BHUSHAN
(Joint Secretary)

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

R.K. Jain
R.K. JAIN
(Secretary General)

INDIAN RED CROSS SOCIETY - GENERAL FUND
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31 MARCH 2019

PARTICULARS	AS AT 31.03.19 (Rs.)	AS AT 31.03.18 (Rs.)
CAPITAL ACCOUNT		
SCHEDULE-I		
1. General Fund:		
a) Original Corpus		5,633,448.77
As per last Balance Sheet	5,633,448.77	
b) Silver Jubilee		8,010,290.31
As per last Balance Sheet	8,010,290.31	
c) Joint Council Legacy		28,547,125.61
As per last Balance Sheet	28,547,125.61	
Total (A)	42,190,864.69	42,190,864.69
2. Corpus for Earmarked Fund:		
As per last Balance Sheet		
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
Total (B)	43,782,228.40	43,782,228.40
3. Project Reserve		
a) Development Programme		16,893,910.00
As per last Balance Sheet	16,893,910.00	
b) Japanese Red Cross Development Fund		1,375,515.93
As per last Balance Sheet	1,375,515.93	
Total (C)	18,269,425.93	18,269,425.93
Total (Rs.)	104,242,519.02	104,242,519.02



SCHEDULE-II

FUNDS FOR SPECIFIC PURPOSE

PARTICULARS	AS AT 31.03.19 (Rs.)	AS AT 31.03.18 (Rs.)
a) Junior Red Cross		
i) JRC Health Education Project	575,174.01	575,174.01
ii) JRC Special Fund		
As per last Balance Sheet	617,977.54	585,963.00
Add: Receipts	40,000.00	537,411.54
Less: Expenses	(18,227.00)	(505,397.00)
	639,750.54	617,977.54
iii) YRC Special Fund		
As per last Balance Sheet	49,500.00	29,500.00
Add: Receipts	-	20,000.00
Less: Expenses	49,500.00	49,500.00
Total (A)	1,264,424.55	1,242,651.55
b) Nursing Service		
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
	502,310.71	502,310.71
c) Indian Ex-Servicemen		
As per last Balance Sheet	5,451.59	5,451.59
d) Artificial Limbs for Civilian		
As per last Balance Sheet	294,769.50	294,769.50
e) Development Programme		
As per last Balance Sheet	2,329,801.00	2,329,801.00
f) Socio Economic Project		
As per last Balance Sheet	24,470.16	24,470.16
g) Japanese Red Cross Development		
As per Last Balance Sheet	739,551.80	739,551.80
h) I.G.Memorial		
As per last Balance Sheet	3,689,453.95	3,689,453.95
i) Japanese Red Cross Multipurpose Project		
As per last Balance Sheet	1,882,889.61	1,882,889.61
j) National Dis.Workshop		
As per last Balance Sheet	25,020.00	25,020.00



135-

135

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.)

11,281,533.05

11,259,760.05



SCHEDULE-III

CURRENT LIABILITIES

PARTICULARS		AS AT 31.03.19 (Rs.)	AS AT 31.03.18 (Rs.)
Payable on account of:			
a) Security Deposit		9,241.90	9,241.90
b) Security Deposit and Earnest Money from contractor/Suppliers		2,178,559.25	2,243,766.25
c) Audit Fee Payable		60,000.00	60,000.00
d) Expenses Payable		5,871,053.00	3,302,048.50
e) Inter Fund Adjustment (Credit)		2,185,264.50	42,916,846.63
f) Sundry Creditor Suppliers/Contractors		3,423,017.74	4,865,010.74
g) Payable to staff		555,548.00	560,332.00
l) Salary Payable		-	1,204,578.00
m) TDS Payable		45,232.00	38,511.00
n) Legal Heir of Staff-Gopal Singh		11,826.00	11,826.00
o) Due to Staff Provident Fund		476,125.08	892,311.18
p) 7th Pay Commission Arrears payable		-	343,345.00
q) Pension Contribution payable		-	1,024,031.00
r) Leave Salary Contribution payable		-	490,690.00
s) PF Payable		-	2,123,860.00
t) Donation for Ambulance from NBCC		65,334.00	849,000.00
u) CGST Payable		126,731.99	2,691,193.24
v) SGST Payable		(156,395.01)	2,446,937.24
w) IGST Payable		827,459.89	
Total (A)		15,678,998.34	66,073,528.68
Hospital Services			
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
e) Salary Payable		-	81,783.00
f) PF Payable		-	675,114.00
h) Expenses Payable		-	65,000.00
Total (B)		202,916.93	1,412,449.93
Total (A+B) (Rs.)		15,881,915.27	67,485,978.61



-37-

137)

SCHEDULE-IV

CURRENT ASSETS

AS AT 31.03.18 (Rs.)

AS AT 31.03.19 (Rs.)

PARTICULARS

i) Saving Bank Account with			
a) Punjab National Bank	107,700.16	107,700.16	107,700.16
b) State Bank of India Rail Bhawan	2,234,776.15		4,613,287.12
c) SBI Saving Bank A/c	156,796.94		151,425.94
d) Book Overdraft - IDBI Saving A/c (HSS)	(513,715.00)		1,702,840.00
	1,985,558.25		6,575,253.22
Total (A)			
ii) Current Account with			
a) State Bank of India (SBI)	13,716.36		3,834,796.70
b) Book Overdraft - IDBI	(73,048,921.00)		25,064,619.40
	(73,035,204.64)		28,899,416.10
Total (B)			
iii) Cash Balances			
Imprest-cash with different Funds	16,100.00		16,100.00
iv) CLTD Account with SBI RAIL BHAWAN	3,730,000.00		-
iv) CLTD Account with SBI MAIN BRANCH	1,144,000.00		-
v) CLTD Account with IDBI	374,848,522.85		375,123,972.50
vi) CLTD Account with IDBI - HSS	1,451,147.00		
	381,189,769.85		375,140,072.50
Total (C)			
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
	54,951.92		54,951.92
Total (D)			
vii) Recoverable on account of			
a) Sundry Debtors-Stores	130,873.35		130,873.35
b) Advance to staff	211,725.40		172,852.40
c) Advance recoverable from/to Sundry Parties	900,308.42		2,370,514.42
d) Inter Fund Adjustment (Debit)	312,466,806.91		270,361,082.46
e) Income Tax Recoverable	15,758,674.60		14,038,861.60
f) Recoverable from St. JOHN AMBULANCE	6,740,331.13		4,223,654.53
g) Due From Gratuity			2,622,916.00
	336,208,719.81		293,920,754.76
Total (E)			



Continue to Next Page:

38

38

viii) Security Deposit with NDMC			1,139,270.00	
a) Main Building				
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				
ix) Security Deposit with Post Office	10,500.00			
		Total (F)		1,203,410.00
x) Hospital Services				
a) Advance Recoverable from Staff/Branch	8,511.00			
b) Due from Bank	83,388.00			
c) Imprest Bangalore Home	220,546.75			
d) Security Deposit	44,593.00			
e) Comfort Fund	10,000.00			
f) Adjustment Account	12,689.00			
g) Imprest Payable	11,193.17			
		Total (G)		390,920.92
xi) Prepaid Expenses	43,661.00			
xii) Rent Recoverable from-IDBI	13,579,448.00			
xiii) Rent Recoverable from-ISM	40,331,566.00			
xiv) Rent Recoverable from-CMSS	17,018,097.00			
xv) Accrued Interest on Investment	22,237,317.47			
xvi) Vat Receivable	52,735.00			
xvii) Recoverable against Salary from funding agency	2,310,820.00			
xviii) Property Tax Recoverable-CMSS	40,805,364.12			
xix) Property Tax Recoverable-DHR	46,348,473.18			
xx) Rent Recoverable-DHR	13,103,229.00			
xxi) Property Tax Recoverable - IDBI	64,276,597.00			
xxiv) Cenvat Adjustable	600,631.00			
				675,368.74



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	717,415.00	1,006,926.00
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
xxxii) Service Tax Demand Recoverable From IDBI	1,950,036.80	1,950,036.80
xxxiii) Rent Recoverable-MOHFW	24,146,023.00	43,901,377.00
xxxiv) Electricity & Water Recoverable - DHR	2,203,008.60	2,446,502.29
xxxv) Property Tax Recoverable-MOHFW	43,196,891.00	14,060,879.00
xxxvi) IGST Recoverable	-	78,989.45
xxxvii) Rent Recoverable from NMPB	5,929,080.00	-
xxxviii) TDS on GST Recoverable	280,375.00	-
xxxix) Electricity & Water Recoverable - MOHFW	1,271,204.00	-
xxxx) Reverse Charge Adjustable	14,850.00	-
Total (Rs.)	993,201,473.28	980,660,348.55



IRCS Main Fund -Fixed Assets

SCHEDULE "V"

SNo.	Fixed Assets	COST			DEPRECIATION			WDV			
		As On 01-04-18 (Rs)	Additions	Sale	As On 31-03-19 (Rs)	As On 01-04-18 (Rs)	For The Year	As On 31-03-19 (Rs)	As On 31-03-19 (Rs)	As On 31-03-18 (Rs)	Dep %
1	Airconditioner	451,711.00	-	-	451,711.00	356,206.00	19,101.00	375,307.00	76,404.00	95,505.00	20
2	Electricity Equipment	4,803,094.64	*	-	4,803,094.64	2,804,543.80	399,710.17	3,204,253.97	1,598,840.67	1,998,550.84	20
3	Electrical Equipments	45,400.00	34,300.00	-	79,700.00	15,560.78	12,829.84	28,380.63	51,319.37	29,849.22	20
4	Fire Fighting Equipment	4,208,529.30	-	-	4,208,529.30	3,724,964.72	96,712.92	3,821,677.63	386,851.67	483,564.58	20
5	FIXTURE	487,523.00	*	-	487,523.00	231,030.94	25,649.21	256,680.14	230,842.86	256,492.06	10
6	Furniture & Equipment 'B' Home	3,291.25	-	-	3,291.25	3,248.83	2.12	3,250.95	40.30	42.42	5
7	Furniture & Equipment HQ	2,017,072.34	-	-	2,017,072.34	1,850,214.26	25,028.71	1,875,242.97	141,829.37	166,858.08	15
8	Furniture & Stores Depot	34,258.52	-	-	34,258.52	34,201.26	8.69	34,209.85	48.67	57.26	15
9	H.Q BUILDING	7,334,902.94	-	-	7,334,902.94	6,936,235.28	39,866.77	6,976,102.04	358,800.90	398,667.66	10
10	Electrical Lifts	5,049,488.58	-	-	5,049,488.58	4,578,706.04	94,156.51	4,672,862.54	376,626.04	470,782.54	20
11	Power Generating Equipment	1,514,806.25	*	-	1,514,806.25	913,048.31	120,351.59	1,033,399.90	481,406.35	601,757.94	20
12	Red Cross Home - Bangalore	1,000,000.00	1,007,425.00	-	2,007,425.00	985,415.52	102,200.95	1,087,616.47	919,808.53	14,584.48	10
13	Staff Quarters- Kaka Nagar	640,674.39	-	-	640,674.39	633,872.01	680.24	634,552.25	6,122.14	6,802.38	10
14	Staff Quarters - R.C.Road	469,009.93	-	-	469,009.93	462,978.68	603.13	463,581.80	5,428.13	6,031.25	10
15	Staff Quarters- Sarojini Nagar	604,737.50	-	-	604,737.50	601,092.47	364.50	601,456.98	3,280.52	3,645.03	10
16	Stores Depot Building	338,532.48	-	-	338,532.48	335,036.78	349.67	335,385.45	3,147.03	3,496.70	10
17	Telephone Equipment	354,464.00	-	-	354,464.00	349,468.90	999.02	350,467.92	3,996.08	4,995.10	20
18	VEHICLE	149,938.13	783,666.00	-	149,938.13	149,915.56	4.51	149,920.08	18.05	22.57	20
19	Water Supply Pump	286,631.00	-	-	286,631.00	232,524.48	10,821.30	243,345.79	43,285.21	54,106.52	20
20	Wooden Fixtures	2,361,000.00	*	-	2,361,000.00	944,400.00	566,640.00	1,511,040.00	849,950.00	1,416,600.00	40
	Total	32,155,065.25	1,825,391.00	783,666.00	33,196,790.25	26,142,653.63	1,516,080.74	27,656,734.37	5,538,055.88	6,012,411.62	
21	Assets against IFRC	381,696.00	-	-	381,696.00	370,952.34	2,148.73	373,101.07	8,594.93	10,743.66	20
22	Assets against IFRC	695,600.00	-	-	695,600.00	676,020.55	3,915.89	679,936.44	15,663.56	19,579.45	20
23	Assets against IFRC	391,820.00	-	-	391,820.00	319,215.25	7,260.47	326,475.73	65,344.27	72,604.75	10
24	Assets against IFRC	3,920,950.00	-	-	3,920,950.00	3,194,390.24	72,655.97	3,267,046.21	653,903.79	726,559.76	10
25	Assets against CRC	200,625.00	-	-	200,625.00	134,884.20	13,148.16	148,032.36	52,592.64	65,740.80	20
26	Nizamuddin Building	5,747,000.00	-	-	5,747,000.00	-	-	-	5,747,000.00	5,747,000.00	0
	Total	11,337,691.00	-	-	11,337,691.00	4,695,462.59	99,129.23	4,794,591.82	6,543,099.18	6,642,228.41	
	Grand Total	43,492,756.25	1,825,391.00	783,666.00	44,534,812.25	30,838,116.22	1,615,209.97	32,453,326.19	12,081,155.06	12,654,640.03	

* It includes Assets handed over by IDBI



SCHEDULE-VI

	31.03.19	31.03.18
Interest Income		
Interest on C L T D	24,204,048.00	24,208,454.00
Interest On Saving Bank Account	244,573.00	179,801.00
Interest on Vehicle Advance	7,200.00	7,200.00
Interest on Investment	11,103,861.00	9,317,468.00
Interest on Motor Cycle Advance	11,868.00	16,118.00
Interest on Income tax refund	-	-
TOTAL (Rs.)	35,571,550.00	33,729,041.00

SCHEDULE-VII

	31.03.19	31.03.18
Licence Fees		
Rent - IDBI	-	54,078,454.00
Rent - CMSS	30,191,234.00	35,115,784.00
Rent - DHR	118,484,949.00	68,567,304.00
Rent - MOHFW	117,288,047.00	56,736,941.00
Rent - NMPB	5,024,642.00	-
BHHS-Staff Qtr Rent	10,724.00	712.00
TOTAL (Rs.)	270,999,596.00	214,499,195.00

SCHEDULE-VIII

	31.03.19	31.03.18
Fund Raising Membership Drive		
Fund Raising- Donation	725,014.00	5,918,681.00
Membership Subscription	8,710,005.00	3,391,993.00
TOTAL (Rs.)	9,435,019.00	9,310,674.00



-42-

-42-

SCHEDULE-IX

	31.03.19	31.03.18
Income from Publicity Drive (HSS)		
Sale of Store	806.00	3,332.00
Water/Elect. Charges	91.00	364.00
TOTAL (Rs.)	897.00	3,696.00

SCHEDULE-X

	31.03.19	31.03.18
Management Expenses		
Bank Charges	51,445.05	10,571.60
HQ Audit Fee	60,000.00	60,000.00
HQ Legal Expenses	367,500.00	659,750.00
HQ Liveries to staff	(1,032.00)	88,321.47
HQ LTC	742,602.00	274,053.00
HQ Medical Aid to staff	849,703.80	216,481.17
HQ Miscellaneous office expenses	211,079.65	312,810.09
HQ Postage Telegraph & Telephone	136,611.12	194,153.00
HQ Printing & Stationery	373,465.66	277,868.53
HQ Salary & Allowance	27,154,778.05	18,460,670.76
HQ Transport Expenses	701,951.21	819,292.98
HQ Professional Services	394,815.00	437,817.57
IRISH Salary	469,490.00	7,877.00
TAVDA	290,545.00	31,975.00
IRCS Ad-Hoc Salary	3,375,349.00	1,960,491.00
Home Health Aide Course (Exp)	972.00	-
TOTAL	35,179,275.54	23,812,133.17



- hh -

SCHEDULE-XI

Hospital Services Expenses (HSS)	31.03.19	31.03.18
Administrative Expenses	5,916,932.96	5,171,497.28
Bangalore Home Running Expenses	5,418,618.00	3,817,851.75
Welfare Services	14,831,215.00	11,161,465.00
TOTAL (Rs.)	26,166,765.96	20,150,814.03

SCHEDULE-XII

Publicity Expenses	31.03.19	31.03.18
Publicity-Salary & Allowance		698,794.00
Deficit/Surplus as per Store Accounts	-	24,500.00
TOTAL (Rs.)	-	723,294.00

SCHEDULE-XIII

Fund Raising Expenses	31.03.19	31.03.18
Salary & Allowances	788,130.00	217,320.00
F.R Misc. Office Exp.	400.00	
TOTAL (Rs.)	788,530.00	217,320.00



INDIAN RED CROSS SOCIETY - GENERAL FUND
PUBLICITY STORES ACCOUNT
 For The Year Ended 31st March, 2019

EXPENDITURE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Opening Stock	53,303.05	53,303.05
Stores Staff Salaries		24,500.00
Deficit/Surplus Carried Over to Main Income & Expenditure Account	-	
TOTAL (Rs.)	53,303.05	77,803.05

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

[Signature]
MANISH CHOUDHARY
 (Deputy Secretary)

[Signature]
DR. VEER BHUSHAN
 (Joint Secretary)

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

[Signature]
R.K. JAIN
 (Secretary General)

For Sri Raviverma & Co.
 Chartered Accountants

[Signature]
Ravinder, FCA
 (Partner)

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



- 54 -

- 55 -

INDIAN RED CROSS SOCIETY
HOSPITAL SERVICES
STORES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Previous year (Rs.)	Particulars	Rs.	Previous year (Rs.)	Particulars	Rs.	Rs.
	OPENING STOCK					
	General Stores	-		1. Free issue of stores carried to Head Quarters Income & Expenditure A/c		
1,648.87	D.T. Stores	1,648.87		a) General Stores		
	Uniform Material	-		ii) D.T. Stores		
	PURCHASE			b) Welfare Officers in Military Hospitals Uniform Materials.		
	General Stores	-				
	D.T. Stores	-	1,648.87	2. Closing Stock		
	Uniform Material	-		General Stores		
				D.T. Stores	1,648.87	
				Uniform Materials		
				Deficit/Surplus Carried Over to Main Income & Expenditure Account		
1,648.87	Total (Rs.)	1,648.87	1,648.87	Total (Rs.)		1,648.87

MANISH CHOUDHARY
(Deputy Secretary)

DR. VEER BHUSHAN
(Joint Secretary)

M.P. GUPTA
(Hony. Treasurer)

R.K. JAIN
(Secretary General)

For Sri Raviverma & Co.
Chartered Accountants



M. No. 010421

Partner

Firm Regn. no. 00859N

Place : New Delhi

Date: 27 Sept, 2019

- 94 -

- 46 -

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 31st March 2019 and the Income and Expenditure Account for the year ended on that date annexed thereto and a summary of significant accounting policies & Notes to Accounts and other explanatory information and give a true and fair view in conformity with the accounting policies generally accepted in India unless otherwise stated specifically, of the state of affairs of the society as on 31st March 2019 and its Income and Expenditure ended on that date.

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) 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 (Key Audit Matters):

(A) Payment from own funds i.e. over expenditure/Critical outstanding advances

(i) Over Expenditure regarding Tsunami Relief Fund (Schedule-C)	Rs. 21,59,911.70
(ii) (a) Advance payment to A.P. State Branch (Tsunami Relief) (Schedule-J)	Rs. 1,00,000
(b) Advance to AP State Branch (Schedule-K)	<u>Rs. 2,00,000</u>
	Rs. 3,00,000.00
(iii) Advance to UP State Branch-Inclusive of Rs. 3,00,000/- for Kumbh Mela 2019 (Schedule-K)	Rs. 6,00,000.00
(iv) Rehabilitation of Families of Militant in J&K (Schedule-J)	Rs. 5,00,000.00
(v) Advance to Gujarat State Branch towards	
(a) Flood relief (Schedule-J)	Rs. 90,180.00
(b) Earthquake (Schedule-J)	Rs. 18,43,034.98
(c) Earthquake-Kutch Branch (Schedule-J)	<u>Rs. 1,36,000.00</u>
	Rs. 20,69,214.98
(vi) Advance to Kerala's State Branch to implement	
(a) The Livelihood program (Schedule-J)	Rs. 50,00,000
(b) Epidemic control program (Schedule-J)	Rs. 30,00,000
(c) Well cleaning program (Schedule-J)	<u>Rs. 16,98,900</u>
	Rs. 96,98,900.00
	<u>Rs. 1,53,28,026.68</u>
	Rs. 1.53 Crores

State Branches have neither submitted the account so far nor any justification available. No 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) Physical Verification of Fixed Assets has been carried out during the year in warehouses except Bahadurgarh and National Head Quarters but no comparison with Schedule G had been made. Action on unserviceable, shortage/excess assets and vehicles with expired fitness not available. Unserviceable assets are shown at Book value instead of Net Realisable Value.



- (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.
- (d) Hospital Equipments found on physical verification in Arakkonam Warehouse had not been taken in Schedule G.
- (e) Mobile App. costing Rs. 3.30 lacs had been capitalized during the year 2016-2017 as fixed asset by credit to Gifted Assets – NDMA - First Aid Mobile Application from NDMA under the head Capital fund of Balance Sheet. It is not as per Accounting Standard-12. The Society show it under Fixed Asset Schedule-G and depreciation is charged thereon.

Funds and Advances

Different funds as per Schedule A, B, C, D, Current liabilities as per Schedule F, Capital Work-In-Progress Schedule H and advances, current assets, advance for project expenditure as per Schedule J and Current Assets & Advances as per Schedule K are subject to reconciliation, third party confirmation and consequential adjustment.

Inter Fund Balance

Inter Fund balance shows credit balance (Net) Rs. 25.08 crores (Rs. 22.15 Crores last year) as current liabilities (Schedule-F) and needs settlement.

Retirement benefits

The Unit does not have its written Human Resources Policy. But conventionally it pays following benefits to staff: -

- (i) **Gratuity**- Accounting Policy No. 9 on Retirement Benefits in so far as contribution for Gratuity is made to designated Gratuity Fund of Indian Red Cross Society based on management approved budget for the year in respect of Kolkata, Bahadurgarh warehouses and National Headquarters only on yearly basis. No contribution is made for Arakkonam, Vikhroli, Virangam and Guwahati warehouses. Shortfall/Excess in provision over actual payment on above account, if any, have not been quantified. The position on inter warehouse transfer not clear.
- (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. However, Rs. 5,98,366.00 for October 2018 to March 2019 (Last Year Rs. 10,33,250.00) was payable as on 31-03-2019. It had been paid on 6th June 2019.



Internal Audit

There is no internal audit system in the unit.

Accounting on cash basis

- (i) Recovery of rent/Electricity/water charges from staff for staff quarters of warehouse 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

The 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.

Donations worth Rs. 35,77,646/- had been received for Kerala Flood Relief and rehabilitation work. However, the progress of rehabilitation work is not available.

Rs. 50 lacs, Rs. 30 Lacs and Rs. 16,98,900.00 (Total 96,98,900) are transferred to Kerala's State Branch for livelihood program, Epidemic Control Program and Well cleaning program respectively. But no expense received therefrom.

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 under audit, 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'.

Stocks in warehouses except Bahadurgarh have been physically verified by the management but adjustments of deficiencies - excess or shortages, unserviceable item not available.

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 31st March 2019, and
- (ii) In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

Place: New Delhi

Date: 26 September 2019

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



Kishan Kuba
K. K. Kuba
Partner
M. No. 06852

UDIN:- 19006852 AAAA H5387

**DISASTER RELIEF FUND(INCLUDING PRE-DISASTER PREPAREDNESS PROJECT) OF
INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS
BALANCE SHEET AS AT 31ST MARCH, 2019**

LIABILITIES	Schedule	Current Year Rs	Previous Year Rs
Capital Fund	A		
(i) Corpus		3,59,91,939.36	3,59,91,939.36
(ii) General Fund		7,14,235.54	7,14,235.54
(iii) Allocated Interest on Depreciation		64,58,198.52	64,58,198.52
(iv) Gifted Assets NDMA		3,30,000.00	3,30,000.00
Earmarked Funds			
Pre Disaster Preparedness Project	B	4,27,68,787.03	4,27,68,787.03
Earthquake Flood & Cyclone Relief Funds	C	8,59,14,693.79	6,15,30,210.68
Other Funds	D	2,37,67,724.22	2,37,94,724.22
Depreciation Reserve	E	3,18,10,634.53	2,99,17,557.53
Current Liabilities	F	25,72,79,328.79	22,56,22,842.99
TOTAL		48,50,35,541.78	42,71,28,495.87

ASSETS	Schedule		
Fixed Assets at Cost	G	4,90,83,940.16	4,90,74,140.16
Capital Work-in-progress	H	38,23,390.00	38,23,390.00
Investments at Cost	I	8,27,37,000.00	8,69,87,000.00
Advance for Project Expenditure	J	1,48,71,651.98	51,72,751.98
Current Assets & Advances	K	5,45,13,621.84	3,77,84,513.74
Accumulated (Surplus)/Deficit (as per Income & Expenditure Account attached)		28,00,05,937.80	24,42,86,699.99
TOTAL		48,50,35,541.78	42,71,28,495.87

Significant Accounting Policies &
Notes to the Accounts

P

Schedules A to P form an Integral part of the Accounts and
certified by the management

As per our report of even date attached

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

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

UDIN: 19006852 AAAAHS 887



Place : New Delhi
Dated: 26 September '19

[Signature]

MANISH CHOUDHARY
(Deputy Secretary)

[Signature]
M P GUPTA
(Honorary Treasurer)

[Signature]

Dr VEER BHUSHAN
(Joint Secretary)

[Signature]
R K JAIN
(Secretary General)

**DISASTER RELIEF FUND(INCLUDING PRE-DISASTER PREPAREDNESS PROJECT) OF
INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

INCOME	Schedule	Current Year Rs	Previous Year Rs
Interest	L	88,00,327.00	82,62,862.96
Rent	M	12,062.00	16,427.00
Donation		3,41,983.16	20,257.00
Sale of Tree		10,915.00	
DMC Usage Charges			1,50,000.00
Tender Fee			3,000.00
Prior Period Adjustment		4,320.00	
Total (a)		91,69,607.16	84,52,546.96
EXPENDITURE			
<i>Administrative Expenses :</i>			
- National Head Quarters	N	1,27,38,096.10	1,07,75,848.90
- Warehouses	O	2,75,70,218.87	1,97,90,271.64
Relief & Supplies		1,29,883.00	3,45,729.00
Depreciation	G	18,93,077.00	21,45,948.50
(Transfer To Depreciation Reserve)		0.00	1,65,083.00
Advances Written off		4,65,712.00	4,496.00
Prior period expenses		20,91,858.00	
MDR TB Project			
Total (b)		4,48,88,844.97	3,32,27,377.04
<i>Deficit for the year,brought down (b-a)</i>		<i>3,57,19,237.81</i>	<i>2,47,74,830.08</i>
<i>Accumulated Deficit brought forward</i>		<i>24,42,86,699.99</i>	<i>21,95,11,869.91</i>
<i>Accumulated Deficit carried to Balance Sheet</i>		<i>28,00,05,937.80</i>	<i>24,42,86,699.99</i>

Contigent Liabilities -Nil

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

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

Krishan Kuba
K.K.Kuba
(Partner)
Membership No.06852
UDIN: 19006852AAAH5387
Place : New Delhi
Dated: 26 September' 19



MANISH CHOUDHARY
(Deputy Secretary)

Dr VEER BHUSHAN
(Joint Secretary)

M P GUPTA
(Honorary Treasurer)

R K JAIN
(Secretary General)

SCHEDULE-A

CAPITAL FUND

Particulars	Current Year	Previous Year
	Rs	Rs
Corpus Fund		
1) Industrial Disaster	48,40,966.59	48,40,966.59
2) Medical programme - Flood relief expansion plan	26,84,702.32	26,84,702.32
3) Community preparedness and welfare service in cyclone shelter area	37,88,130.79	37,88,130.79
4) Comfort for Troops	10,00,000.00	10,00,000.00
5) Others	2,36,78,139.66	2,36,78,139.66
Total	3,59,91,939.36	3,59,91,939.36
General Fund		
As per last Balance Sheet	7,14,235.54	7,14,235.54
Allocated interest on Depreciation Reserve		
As per last Balance Sheet	64,58,198.52	64,58,198.52
Gifted Assets NDMA		
	3,30,000.00	3,30,000.00
TOTAL	4,34,94,373.42	4,34,94,373.42

SCHEDULE-B

EARMARKED FUNDS

PRE-DISASTER PREPAREDNESS PROJECT

Particulars	Current Year	Previous Year
	Rs	Rs
Pre-Disaster Preparedness Project Fund		
As per last Balance Sheet	4,27,68,787.03	4,27,68,787.03
TOTAL	4,27,68,787.03	4,27,68,787.03

SCHEDULE-C

EARTHQUAKE, FLOOD & CYCLONE RELIEF FUNDS

Particulars	Current Year	Previous Year
	Rs	Rs
Earthquake projects		
As per last Balance Sheet	2,78,55,343.26	2,78,55,343.26
Gujarat Earthquake 2001		
As per last Balance Sheet	40,92,252.17	40,92,252.17
Cyclone Projects		
As per last Balance Sheet	62,12,835.17	62,12,835.17
Flood Relief Projects		
As per last Balance sheet.	42,33,601.46	42,33,601.46
Tsunami Relief		
As per last Balance Sheet (Over Expenditure)	-21,59,911.70	-21,59,911.70
Donation for Uttarakhand Flood 2013		
As per last Balance Sheet	78,56,578.32	78,56,578.32
Donation for Cyclone Phailin		
As per last Balance Sheet	21,000.00	21,000.00



54-

Donation for J & K Flood As per last Balance Sheet	1,27,28,994.00	1,27,28,994.00
Nepal Earthquake Relief Fund As per last Balance Sheet	7,651.00	7,651.00
Donation for India Floods As per last Balance Sheet	6,81,867.00	6,81,867.00
Donation for Kerala Floods Receipt during the year	2,43,84,483.11	-
TOTAL	8,59,14,693.79	6,15,30,210.68



SCHEDULE - D

OTHER FUNDS

Particulars	Current Year	Previous Year
	Rs	Rs
Industrial Disaster As per last Balance sheet	10,14,000.00	10,14,000.00
Comfort for Troops As per last Balance Sheet	5,93,971.61	5,93,971.61
Drought Relief As per last Balance sheet	27,51,085.61	27,51,085.61
Epidemic Fund As per last Balance sheet	4,66,668.00	4,66,668.00
Gujarat Communal Unrest Assisted by Fedretion As per Last Balance Sheet	59,454.06	59,454.06
Kargil Relief Fund As per Last Balance sheet	1,01,544.00	1,01,544.00
GOI - J&K Militant Relief Project As per Last Balance sheet	11,94,900.00	11,94,900.00
Replenishment of Stores As per Last Balance sheet	1,25,54,995.66	1,25,54,995.66
PM's Grant for Ambulance to J&K As per Last Balance sheet	2,10,685.82	2,10,685.82
Gujarat Flood As per Last Balance sheet	10,000.00	10,000.00
Sudan Relief fund As per Last Balance sheet	5,000.00	5,000.00
Indonesia Relief fund As per Last Balance sheet	10,000.00	10,000.00
Gujrat Disastar releif project As per Last Balance sheet	560.46	560.46
Bihar Flood Relief fund As per Last Balance sheet	25,03,537.00	25,03,537.00
Donation for USA Flood As per Last Balance sheet	30,000.00	30,000.00
Donation for Haiti Earthquake As per Last Balance sheet	55,500.00	55,500.00
Donation for Flood Relief As per Last Balance sheet	2,801.00	2,801.00
Donation for Sikkim Earthquake As per Last Balance sheet	5,65,021.00	5,65,021.00
Donation for Tamil Nadu Flood As per Last Balance sheet	15,000.00	15,000.00



NDMA-FIRST AID & BASIC LIFE SUPPORT

As per Last Balance sheet	16,50,000/-		
Less-expenses including TDS	<u>27,000/-</u>	16,23,000.00	16,50,000.00
TOTAL		2,37,67,724.22	2,37,94,724.22



SCHEDULE - E

DEPRECIATION RESERVE

Particulars	Current Year	Previous Year
	Rs	Rs
Balance as per last Balance Sheet	2,99,17,557.53	2,77,71,609.03
Add: Addition as per Income and Expenditure A/c.	18,93,077.00	21,45,948.50
TOTAL	3,18,10,634.53	2,99,17,557.53

SCHEDULE - F

CURRENT LIABILITIES

Particulars	Current Year	Previous Year
	Rs	Rs
a) Security Deposits	3,05,433.00	1,92,822.00
b) Payable to Sundry Creditors	36,161.00	36,161.00
c) Payable to staff	1,35,998.38	1,35,798.38
d) Expenditure payable	15,75,581.00	7,60,995.00
e) Inter Fund Balance (Net)	25,07,86,806.04	22,15,74,230.96
f) Unlinked Bank Credits	21,340.00	21,340.00
g) Stale Cheques	3,850.00	3,850.00
h) Imprest Payable	4,10,327.65	3,45,312.65
i) MDR TB projects (Net)	6,66,341.00	6,74,483.00
j) PF Payable	5,98,366.00	10,33,250.00
k) salary Payable	-	3,24,216.00
l) TDs payable	4,877.00	-
m) Contractor of Viramgam Warehouse	-	5,20,384.00
n) Payable to Gujarat St.Branch	4,11,261.00	-
o) Payable to Assam State Branch	1,86,419.00	-
p) State Bank of India, New Delhi-Book balance overdraft-C/A	17,85,151.72	-
q) IDBI Bank Saving Bank Account-Book balance overdraft-S/A	3,51,416.00	-
TOTAL	25,72,79,328.79	22,56,22,842.99



FIXED ASSETS

Schedule G

SNo.	At Cost	Fixed Assets	Cost			DEPRECIATION			WRITTEN DOWN VALUE			Dep %
			As On 01-04-18	Additions	Sale	As On 31-03-19	As On 01-04-18	For The Year	As On 31-03-19	As on 31.03.19	As On 31-03-18	
1	Building - Bahadurgarh	6,22,607.48	-	-	6,22,607.48	5,89,927.75	3,668.00	5,89,995.75	33,011.73	36,679.73	10.00	
2	Fur & Eqp - CTI-Bahadurgarh	5,31,292.04	-	-	5,31,292.04	4,64,714.00	6,658.00	4,71,372.00	59,920.04	66,578.04	10.00	
3	Fur & Eqp - Headquarter & Warehouses	4,09,538.28	-	-	4,09,538.28	4,09,054.02	648.00	4,09,702.02	5,836.26	6,484.26	10.00	
4	Furniture & Equipments Projects	2,12,755.83	-	-	2,12,755.83	2,11,079.87	168.00	2,11,247.87	1,507.96	1,675.96	10.00	
5	Land - Bahadurgarh	8,47,133.09	-	-	8,47,133.09	-	-	-	8,47,133.09	8,47,133.09	-	
6	Vehicles	18,71,497.10	-	-	18,71,497.10	18,70,064.59	215.00	18,70,279.59	1,217.51	1,432.51	15.00	
7	Bahadurgarh Warehouse	50,24,592.79	-	-	50,24,592.79	32,98,930.26	1,72,566.00	34,71,496.26	15,53,096.53	17,25,662.53	10.00	
8	Chennai Warehouse	28,53,091.07	-	-	28,53,091.07	20,47,294.02	80,580.00	21,27,874.02	7,25,217.05	8,05,797.05	10.00	
9	R.O.Purifier-Arakkonam Warehouse	17,800.00	-	-	17,800.00	11,088.00	1,007.00	12,095.00	5,705.00	6,712.00	15.00	
10	Printer-Arakkonam W/H	9,400.00	-	-	9,400.00	2,609.00	1,019.00	3,628.00	5,772.00	6,791.00	15.00	
11	CTI Building-Bahadurgarh	84,84,829.31	-	-	84,84,829.31	60,88,464.79	2,39,636.00	63,28,100.79	21,56,728.52	23,96,364.52	10.00	
12	Guwahati Warehouse	44,74,907.00	-	-	44,74,907.00	32,11,060.52	1,26,385.00	33,37,445.52	11,37,461.48	12,63,846.48	10.00	
13	Kolkata Warehouse	70,93,127.63	-	-	70,93,127.63	49,49,908.90	2,14,322.00	51,64,230.90	19,28,896.73	21,43,218.73	10.00	
14	1.5HP Submersible Pump-Kolkata Warehouse	16,100.00	-	-	16,100.00	6,593.00	951.00	7,544.00	8,556.00	9,507.00	10.00	
15	Water Purifier-Kolkata Warehouse	7,500.00	-	-	7,500.00	4,172.00	499.00	4,671.00	2,829.00	3,328.00	15.00	
16	LED Computer Monitor-Kolkata Warehouse	4,253.00	-	-	4,253.00	4,063.00	114.00	4,177.00	76.00	190.00	60.00	
17	Printer for Kolkata WH	-	9,800.00	-	9,800.00	-	1,470.00	1,470.00	8,330.00	-	15.00	
18	Vikhroli (Mumbai) Warehouse	45,58,800.73	-	-	45,58,800.73	32,71,260.58	1,28,754.00	34,00,014.58	11,58,786.15	12,87,540.15	10.00	
19	Viramgam Warehouse	1,16,94,434.81	-	-	1,16,94,434.81	33,49,842.23	8,34,457.00	41,84,299.23	75,10,115.58	83,44,572.58	10.00	
20	R.O.Purifier-Viramgam Warehouse	10,500.00	-	-	10,500.00	5,431.00	760.00	6,191.00	4,309.00	5,069.00	15.00	
21	F.A.-MOBILE APP	3,30,000.00	-	-	3,30,000.00	1,32,000.00	79,200.00	2,11,200.00	1,18,800.00	1,98,000.00	40.00	
	Total	4,90,74,140.16	9,800.00	0.00	4,90,83,940.16	2,99,17,557.53	18,93,077.00	3,18,10,634.53	1,72,73,305.63	1,91,56,582.63		
	Previous Year	4,27,85,444.16	62,85,695.00	0.00	4,90,74,140.16	2,77,71,609.03	21,45,948.50	2,99,17,557.53	1,91,56,582.63	1,50,16,835.13		

- 1 Depreciation has been charged as per Income Tax Act-1961 except LED Computer Monitor and Printers with regard to rates
- 2 No Depreciation charged on Land Bahadurgarh
- 3 Hospital Equipments found on Physical verification of Arakkonam Warehouse during the year 2018-19 not capitalised so far



SCHEDULE - H

CAPITAL WORK-IN-PROGRESS (subject to Contractor's confirmation)

Particulars	Current Year	Previous Year
	Rs	Rs
Viramgam Warehouse		
As per last Balance Sheet	-	20,00,000.00
Less: Refund received	-	-
	-	20,00,000.00
Add: Advance given during the year	-	34,31,250.00
Less: Transfer to Fixed Assets	-	-59,51,634.00
Transfer to Maintenance	-	0.00
	-	-5,20,384.00
Transfer to Current Liabilities payable to Contractor	-	5,20,384.00
	-	-
Vikhroli Warehouse		
As per last Balance Sheet	35,082.00	35,082.00
Kolkatta Warehouse		
As per last Balance Sheet	20,00,000.00	20,00,000.00
Bahadurgarh Warehouse		
As per last Balance Sheet	17,88,308.00	17,88,308.00
Total	38,23,390.00	38,23,390.00

SCHEDULE - I

INVESTMENTS

Particulars	Current Year	Previous Year
	Rs	Rs
At Cost		
8% Taxable Bond 2003-SBI	8,27,37,000.00	8,69,87,000.00
TOTAL	8,27,37,000.00	8,69,87,000.00

SCHEDULE - J

ADVANCE FOR PROJECT EXPENDITURE TO STATE BRANCHES

Particulars	Current Year	Previous Year
	Rs	Rs
Gujarat Earthquake 2001		
Advance to Gujrat State Branch		
As per last Balance Sheet	18,43,034.98	18,43,034.98
Advance to Kutch Branch		
As per last Balance Sheet	1,36,000.00	1,36,000.00
Rehabilitation of Families of Millitants in J&K		
Advance to J&K state branch		
As per last Balance Sheet	5,00,000.00	5,00,000.00
Tsunami Relief		
Advance to A P State Branch		
As per last Balance Sheet	1,00,000.00	1,00,000.00
Flood Relief		
Advance to Gujrat State Branch		
As per last Balance Sheet	90,180.00	90,180.00



Donation for Bihar Flood
Advance to IFRC
As per last Balance Sheet

25,03,537.00

25,03,537.00

Donation for Kerala Flood
Advance to Kerala St.Branch
Livelihood Program: Rs. 50,00,000/-
Epidemic Control: Rs. 30,00,000/-
Well Cleaning: Rs. 16,98,900/-

96,98,900.00

TOTAL

1,48,71,651.98

51,72,751.98



SCHEDULE - K

CURRENT ASSETS & ADVANCES

Particulars	Current Year	Previous Year
	Rs	Rs
Security Deposits		
Electricity Board	26,755.00	26,755.00
Post & Telegarph	13,540.00	13,540.00
TOTAL	40,295.00	40,295.00
Advances		
a) Advance to state branches (Inclusive of advance for Reconstruction) Less: Prov. for doubtful advance	62,28,526.27 -13,37,113.50	19,30,168.27 -13,37,113.50
TOTAL	48,91,412.77	5,93,054.77
b) Sundry Parties Less: Prov. for doubtful advance	12,22,847.92 -12,15,947.92	12,22,847.92 -12,15,947.92
TOTAL	6,900.00	6,900.00
c) Advances to staff Less: Prov. for doubtful advance	12,26,589.29 -4,52,297.99	11,33,807.29 -4,52,297.99
TOTAL	7,74,291.30	6,81,509.30
d) Imprest with Warehouses/ Units (Subject to reconciliation)	1,72,200.00	1,72,200.00
TOTAL	1,72,200.00	1,72,200.00
Prepaid Expenses	72,323.00	21,589.19
Cash & Bank Balances		
a) With State Bank of India, New Delhi		
i) Current account	-	10,89,769.92
IDBI Bank Saving Bank Account	-	2,66,42,611.52
b) Corporate Liquid Term Deposit Account with SBI	10,24,741.00	2,13,931.00
C) Corporate Liquid Term Deposit Account with IDBI	3,20,84,148.63	0.00
Interest Accrued	1,51,27,310.14	77,45,245.14
Rent recoverable-Silver Pacific Packaging	3,20,000.00	3,20,000.00
Income Tax Recoverable	-	2,57,407.90
Total	5,45,13,621.84	3,77,84,513.74



Schedule- L

INTEREST ON

i) Fixed Deposits	76,69,705.00	65,91,521.00
ii) On CLTD Investment	1,77,213.00	14,832.00
iii) On Savings Bank A/c	9,53,409.00	12,87,827.96
iv) On Savings Bank A/c-Maharashtra Earthquake	-	182.00
v) Incentive on Investment	-	3,68,500.00
Total (Rs)	88,00,327.00	82,62,862.96

Schedule- M

RENT

From:		
Bahadurgarh Staff Quarters	5,818.00	7,539.00
Kolkata Staff Quarters	1,000.00	3,632.00
Arakkonam Staff Quarters	5,244.00	5,256.00
Total (Rs)	12,062.00	16,427.00

Schedule - N

ADMINISTRATIVE EXPENDITURE
(National Headquarters)

Salaries	93,78,506.00	87,07,742.32
Contribution to P.F	3,37,278.00	3,87,391.00
Contribution to Gratuity	16,50,000.00	-
Postage, Telegram & Telephone	86,847.43	1,02,185.79
Contingencies including liveries	1,50,647.54	2,18,654.87
Audit fees	28,320.00	-
Bank Charges	2,088.60	1,591.45
Medical Aid to Staff	93,517.40	1,92,100.01
Printing & Stationery	65,312.90	2,02,603.54
Leave Travel Concession	45,696.00	12,920.00
Legal & Professional	2,03,850.00	2,30,430.30
Maintenance of Staff qtr	67,461.42	46,762.43
Transport expenses	5,51,603.81	6,43,730.19
T A - D A	-	5,550.00
Travelling expenses	76,967.00	24,187.00
Total (Rs)	1,27,38,096.10	1,07,75,848.90



ADMINISTRATIVE EXPENSES OF WAREHOUSES

BAHADURGARH

Salaries	49,68,767.00	48,74,088.00
Contribution to P.F	3,70,950.00	3,60,150.00
Contribution to Gratuity	17,50,000.00	-
LTC/TA/DA	3,510.00	5,510.00
Postage, Telegram & Telephone	140.00	-
Printing & Stationery	14,480.00	9,150.00
Water & Electricity charges	4,34,786.00	5,39,371.00
Contingencies including liveries	14,346.00	23,019.00
Maintenance of Building & Staff Quarters	32,00,397.68	17,50,596.60
Maintenance of Transport	11,663.00	11,522.00
Labour charges	4,70,960.00	3,53,754.00
VTC Expenses	30,640.00	-
Repair & Maintenance	13,19,582.00	280.00
Clearing & Forwarding	3,000.00	-
Total (Rs)	1,25,93,221.68	79,27,440.60

KOLKATA

Salaries	31,54,182.00	33,59,559.00
Contribution to P.F	1,86,780.00	2,07,259.00
Contribution to Gratuity	17,50,000.00	-
Postage, Telegram & Telephone	19,033.00	17,641.00
Printing & Stationery	2,591.00	3,150.00
Water & Electricity charges	3,62,004.00	1,00,403.00
Contingencies including liveries	9,578.00	8,532.00
Maintenance of Building & Staff Quarters	4,50,592.00	42,386.00
Insurance	50,170.00	96,148.08
Maintenance of Transport	-	1,300.00
Labour charges	1,16,614.00	72,846.00
Others charges	2,000.00	-
Bank Charges	649.00	649.00
Total (Rs)	61,04,193.00	39,09,873.08



ARAKKONAM

Salaries	24,95,342.00	27,15,915.00
Contribution to P.F	2,03,130.00	1,78,964.00
Postage, Telegram & Telephone	16,579.00	14,083.00
Printing & Stationery	6,564.00	3,636.00
Water & Electricity charges	97,460.00	50,293.00
Contingencies including liveries	4,811.00	4,783.50
Maintenance of Building & Staff Quarters	7,21,434.00	7,86,474.00
Insurance	35,236.40	21,542.09
Maintenance of Transport	15,490.00	40,148.00
Labour charges	90,596.00	56,782.00
Bank charges	206.00	57.50
VTC Expenses	-	4,100.00
LTC/TA.DA	7,192.00	-
Total (Rs)	36,94,040.40	38,76,778.09

VIKHROLI

Salaries	17,03,901.00	9,72,897.00
Contribution to P.F	31,200.00	40,500.00
Postage, Telegram & Telephone	-	3,694.00
Water & Electricity charges	15,690.00	13,080.00
Maintenance of Building & Staff Quarters	8,10,484.00	6,55,945.00
Insurance	43,301.79	58,922.87
Property Tax	-	1,52,980.00
Contingencies	10,317.00	2,500.00
Total (Rs)	26,14,893.79	19,00,518.87

VIRAMGAM

Salaries	10,49,511.00	8,89,649.00
Contribution to P.F	65,760.00	63,840.00
Water & Electricity charges	41,886.00	63,768.00
Maintenance of Building & Staff Quarters	49,312.00	-
Labour charges	8,53,878.00	6,07,033.00
Contingencies	1,29,781.00	1,05,215.00
Total (Rs)	21,90,128.00	17,29,505.00

GUWAHATI

Salaries	3,29,132.00	4,11,140.00
Water & Electricity charges	44,610.00	35,016.00
Total (Rs)	3,73,742.00	4,46,156.00

GRAND TOTAL**2,75,70,218.87****1,97,90,271.64**

**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 2016-2017 by credit to Gifted Assets – NDMA - First Aid Mobile Application from NDMA under Capital fund of Balance Sheet. It is not as per Accounting Standard-12. 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.

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.

The rates of depreciation for LED computer monitor and Printer needs to be corrected.

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 (8% Taxable Bond 2003-SBI) had been shown under the head Cash and Bank Balance - **Schedule 'K'**. Interest had been calculated assuming 360 days in a year.



9. Retirement Benefits:

The Unit does not have its written Human Resources Policy. But conventionally it pays following benefits to staff: -

- (i) Contribution for Gratuity is made to the Gratuity Fund of the Indian Red Cross Society based on approved budget for the year in respect of Kolkata, Bahadurgarh warehouse and National Headquarters only on yearly basis. No contribution is made for Arakkonam, Vikhroli, Virangam, and Guwahati warehouses.

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

- (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 Account of the Indian Red Cross. However, Rs. 5,98,366.00 for October 2018 to March 2019 (Last Year Rs. 10,33,250.00) was payable as on 31-03-2019 and paid on 6th June 2019.

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 31-03-2019 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 31st March 2014 is carried over year after year without review at Balance Sheet date.

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. Physical Verification of Fixed Assets has been carried out during the year in warehouses except Bahadurgarh and National Headquarters but no comparison with Schedule G had been made. Action on unserviceable, shortage/excess assets and vehicles with expired fitness not available. Unserviceable assets are shown at Book Value instead of Net Realisable Value.
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. Hospital Equipments found on physical verification in Arakkonam Warehouse had not been Capitalised/taken in Schedule G.
5. 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 up to 28th December 2017 amounting to Rs. 87,839.00 are neither presented for payment nor transferred to Stale Cheque Account.

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.

6. 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, third party confirmation and consequential adjustment on settlement.

Inter Fund balance shows credit balance (Net) of Rs. 25.08 crores (Rs. 22.15 crores last year) as current liabilities (Schedule-F) and needs settlement.

7. 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 interest/incidental charges are charged in the Accounts of Society. Therefore, Bank reconciliation of such banks not verified.
8. 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’.

Stocks in warehouse except Bahadurgarh have been physical verified by the management but adjustment of deficiencies- excess or shortages, unserviceable item not available.

9. 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.

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

TDS is being deducted only at the time of payment and was deducted on total value of Job/Service inclusive of GST which is not allowable under CBDT Circular No. 23/2017 dated 19th July 2017.

10. Basic records of GST and its accounting needs improvement.

11. Delhi High Court order dated 31st May 2001 (page 4) exempted self-occupied portion of Society’s 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. The society had applied to the Assistant assessor and collector Mumbai vide letter No 01/RLF/VIK/2019/12 dated 29th March 2019 to grant exemption to Vikhroli state branch from payment of Property Tax.



Therefore, no payment/provision had been made during the year for Property Tax. Provision for Rs. 76,490 made last year 17-18 also not paid so far and shown as expense payable.

12. Common Expenditure (Net) 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 (Net) has been reviewed and confirmed by the management and relied upon by us.
13. Policy followed upto March 2001 for allocating interest earned on earmarked investment as "Allocated interest on Depreciation Reserve" has been discontinued and balance is shown as part of Capital Fund Schedule 'A'.
14. Premises on Rent given to M/s Silver Pacific Packaging, Salt Lake, Kolkata. A sum of Rs. 3.20 lakhs was recoverable from them as on 31st March, 2009 subject to reconciliation. Kolkata Assistant Superintendent of stores had advised vide letter dated 29th March 2019 that rent due up to 31st March 2019 was Rs. 27 Lacs. Advocate has sought approval of society for filing of eviction suit against ex-tenant. However, no provision for the difference (Rs. 27 Lacs - 3.20 Lacs = 23.80 Lacs) as per advocate letter is made in the books.
15. Bahadurgarh 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.

The sanctioned limit of imprest with Arakonam, Vikhroli and Kolkata warehouse was Rs. 30,000, 30,000 and 40,000 respectively but actual imprest held by them as on 31st March 2019 plus Bank Balance at site operated by him/his representative and imprest as per Note no. 22 below needs reconciliation.
16. A few expenses are accounted for without any support as well as Vouchers are not signed for approval.
17. Rs. 13,500/- paid to St. John Brigade for their volunteers at Safdarjung Hospital does not fall under scope of this unit. The deduction of Rs. 5,011 made from Gratuity dues to A. Arumugam-AKM warehouse are not correct in our view.
18. Prior period expenses include various expenses relating to different warehouse which is not according to Accounting Policy No. 2 of the Society.
19. There are various accounts (Expenses) where significant variances had been observed during the year as compared to last year. Management had not explained the reason therefor.
20. Funds sent to Kerala State Branch Rs. 96,98,900 for various purposes had been shown in Schedule J and not adjusted against donations received of Rs. 2.44 Crores Schedule C.
21. Warehouse/Unit wise detail of imprest Rs. 1,72,200 (Schedule K) not available to reconcile imprest as per note no. 15 above.



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


MANISH CHOUDHARY
(Deputy Secretary)


M P GUPTA
(Honorary Treasurer)


Dr VEER BHUSHAN
(Joint Secretary)


R K JAIN
(Secretary General)

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

Place : New Delhi
Date : 26 September 2019



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

UDIN:- 19006852 AAAAAM5387

**INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS
FOREIGN EXCHANGE FUND
BALANCE SHEET AS AT 31st MARCH, 2019**

LIABILITIES	Schedule	As at 31.03.2019	As at 31.03.2018
Earmarked Funds			
Earthquake, Flood & Cyclone Relief Fund	A	72,028,737.70	74,913,669.20
Others	B	132,152,218.64	103,181,799.57
Current Liabilities	C	59,292,645.34	60,626,217.37
INTEREST ON CLTD INVESTMENT *		38,374,286.33	31,295,455.33
Total		301,847,888.01	270,017,141.47
 ASSETS			
Advances for Project Expenditure	D	122,594,030.85	118,191,024.25
Current Assets, & Advances	E	179,253,857.16	151,826,117.22
Total		301,847,888.01	270,017,141.47

* 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
R. Ravinder, FCA
(Partner)
M.No.10421
Firm Regn. No.00859N
Place: New Delhi
Dated: 27 September, 2019



Manish Choudhary
MANISH CHOUDHARY
(Deputy Secretary)

Dr Veer Bhushan
Dr VEER BHUSHAN
(Joint Secretary)

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

R.K. Jain
R K JAIN
(Secretary General)

Earmarked Funds : Earthquake, Floods & Cyclone Relief Funds

SCHEDULE - A

As at 31.3.2018		As at 31.3.2019
(227,825.03)	Gujrat Earthquake Relief & Rehabilitation Project 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 Mitigation 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 Utrakhand Flood 2013 As per Last Balance Sheet		18,168,040.10
46,746.00		IFRC- Utrakhand DREF 2013 As per Last Balance Sheet		46,746.00
9,983,525.00	9,983,525.00	Singapore R C Donation As per Last Balance Sheet	9,983,525.00	
	-	Receipt	-	
	-	Less:-Expenditure/Adjustment	(5,152,865.00)	4,830,660.00
	-	Singapore SERV Programme As per Last Balance Sheet	-	
	-	Receipt	5,152,865.00	
	-	Less:-Expenditure/Adjustment	(2,884,931.50)	2,267,933.50
8,019,186.00		Donation for Cyclone Phailin As per Last Balance Sheet		8,019,186.00
10,014,927.00		Donation for J&K Flood-14 As per Last Balance Sheet		10,014,927.00
74,913,669.20		TOTAL		72,028,737.70

Earmarked Fund : Other Projects

SCHEDULE - B

As at 31.3.2018				As at 31.3.2019
(66,969.00)		IFRC - CTI Renovation project As per Last Balance Sheet		(66,969.00)
2,726,141.50		Drought Relief As per Last Balance Sheet		2,726,141.50
826,916.00		Spain Aided Project for Andhra pradesh, West Bengal & Orissa As per Last Balance Sheet		826,916.00
(264,739.53)	(264,739.53)	IFRC - DREF Allocation Assistance As per Last Balance Sheet	(264,739.53)	
	-	Receipt	6,652,707.00	
	-	Less:-Expenditure/Adjustment	(3,072,514.00)	3,315,453.47
(37,101.45)		IFRC - Bhopal Shanti Town Health Project As per Last Balance Sheet		(37,101.45)
1,306,804.97		IFRC - Assam DFID-II DP/DR Programme As per Last Balance Sheet		1,306,804.97
(384,894.88)		IFRC - All India DP/DR As per last Balance Sheet		(384,894.88)
455,849.00		Disaster Management Centre As per Last Balance Sheet		455,849.00
11,264.88		CRC - Tamil nadu Nutrition Project As per Last Balance Sheet		11,264.88
2,740,985.00		BRC - Community Development Project- Jamnagar As Per Last balance Sheet		2,740,985.00
128,401.00		IFRC - National Youth Workshop Chandigarh As per Last Balance Sheet		128,401.00
(265,012.00)		IFRC- DP Stocks As per Last Balance Sheet		(265,012.00)
(840,311.50)		IFRC Community Care Centre As per Last Balance Sheet		(840,311.50)
34,975.75		IFRC - Barshi Drought - DM Programme As per Last Balance Sheet		34,975.75



2,353,946.83	3,979,228.83 6,632,434.87 (8,257,716.87)	IFRC - DM Programme As Per Last Balance Sheet Receipts Less : Expenditure/Adjustment	2,353,946.83 13,392.00 -	2,367,338.83
366,854.69	8,621,150.69 (8,254,296.00)	IFRC - SERV Programme As Per Last Balance Sheet Receipts Less : Expenditure/Adjustment	366,854.69 10,082,277.00 (9,414,858.40)	1,034,273.29
1,533,450.55	1,533,450.55	IFRC - OD Programme-2017 As Per Last Balance Sheet Receipts	1,533,450.55	1,533,450.55
1,328,078.00		IFRC- Organisational Development- Gujrat As per Last Balance Sheet		1,328,078.00
1,131,940.31		IFRC- Organisational Development- NHQ As per Last Balance Sheet		1,131,940.31
63,183.00		IFRC - RCHV Training As per Last Balance Sheet		63,183.00
34,928.00		Korean Red Cross- JRC Special Fund As Per Last Balance Sheet		34,928.00
(126,704.85)		IFRC- NDRT Training Programme As Per Last Balance Sheet		(126,704.85)
532,098.00		IFRC- NDRT- II Training Programme As per Last Balance Sheet		532,098.00
50,100.20		IFRC- Ren. & Rec. of Bhadurgarh Warehouse As Per Last Balance Sheet		50,100.20
(50,099.46)		IFRC- Ren. & Rec. of Kolkatta Warehouse As Per Last Balance Sheet		(50,099.46)
(17,112.73)		IFRC- Ren. & Rec. of Kolkatta Warehouse - Phase- II As Per Last Balance Sheet		(17,112.73)
(45,346.50)		SRC- Castilla La Mancha Health Project As Per Last Balance Sheet		(45,346.50)
1,301,048.00		SRC- Castilla La Mancha Health Project - II As Per Last Balance Sheet		1,301,048.00
2,673.90		Amcross- Global Aid Programme As Per Last Balance Sheet		2,673.90
36,928.00		Spanish Aided - D.P. Stock As Per Last Balance Sheet		36,928.00
358,728.71		SRC- Maintanence of Office in Orissa As Per Last Balance Sheet		358,728.71
58,538.98		IFRC - Bihar CBFA Programme As Per Last Balance Sheet		58,538.98
66,220.00		SRC- Health Response Unit- Log Train. Course As Per Last Balance Sheet		66,220.00
116,062.00		IFRC- LAN Project As Per Last Balance Sheet		116,062.00
209,298.30		AMCROSS - Disaster Mental Health Project As Per Last Balance Sheet		209,298.30
31,762.00		IFRC- Community Based Health Programme- West Bengal As Per Last Balance Sheet		31,762.00
3,587.00		AMCROSS- DP Stock As Per Last Balance Sheet		3,587.00
2,844,170.03		GRC Aided AP CBCP Project As Per Last Balance Sheet		2,844,170.03
2,130,802.00		GRC - Orissa Disaster Mitigation Programme-I As Per Last Balance Sheet		2,130,802.00
11,440,099.93		GRC - Orissa Disaster Mitigation Programme-II As Per Last Balance Sheet		11,440,099.93



10,646,251.40	IFRC- HIV/AIDS Programme As Per Last Balance Sheet	16,646,251.40
(24,306.00)	BRC - HIV/ AIDS Programme As Per Last Balance Sheet	(24,306.00)
920,642.03	GRC - HIV/ AIDS Programme As Per Last Balance Sheet	920,642.03
1,237,479.50	CRC - HIV/ AIDS Programme As Per Last Balance Sheet	1,237,479.50
(157.48)	IFRC- Renovation of VASANA Warehouse As Per Last Balance Sheet	(157.48)
81,278.00	IFRC Aided OD Meeting As Per Last Balance Sheet	81,278.00
214,799.83	IFRC - Peer Workshop- Varanasi As Per Last Balance Sheet	214,799.83
(292,252.00)	IFRC - Information Development As Per Last Balance Sheet	(292,252.00)
167,613.00	IFRC - NHQ Renovation Project As Per Last Balance Sheet	167,613.00
(6,161.67)	IFRC- Office Development Programme - Gujrat As Per Last Balance Sheet	(6,161.67)
(131,531.70)	IFRC- Polion SNID As Per Last Balance Sheet	(131,531.70)
1,306,406.00	SRC CDBP-03/04 As Per Last Balance Sheet	1,306,406.00
131,569.90	SRC Community Health Programme - Ganhidham As Per Last Balance Sheet	131,569.90
(24,204.00)	SRC- IRUN DP&DM Project As Per Last Balance Sheet	(24,204.00)
627,806.00	SRC-Office Maint. Project- Gandhidham As Per Last Balance Sheet	627,806.00
489,300.51	SRC- Orissa Cyclone Shelter Phase-II As Per Last Balance Sheet	489,300.51
3,262.00	ARC-WTC Victims Family As Per Last Balance Sheet	3,262.00
	ICRC As Per Last Balance Sheet	23,485,326.42
	Receipts	26,500,000.00
23,485,326.42	Less: Expenditure/Adjustment	49,985,326.42
		(34,756,520.00)
10,500.00	Afganistan Refugee Project As Per Last Balance Sheet	10,500.00
14,636.00	Hong Kong Red Cross- Tsunami Rel.Reh. As Per Last Balance Sheet	14,636.00
151,404.00	ARC - Tsunami ICR Programme As Per Last Balance Sheet	151,404.00
6,701,103.96	SRC-Tsunami STRP As Per Last Balance Sheet	6,701,103.96
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)
(0.49)	634,026.51 (634,027.00)	IFRC- YABC As Per Last Balance Sheet Receipt Less-expenditure/Adjustment	(0.49) - -	(0.49)
266,629.00		IFRC- Renovation of Virangam 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	297,445.00	
	6,107,945.00	Receipt	-	
297,445.00	6,407,945.00 (6,110,500.00)	Less- expenditure/Adjustment	297,445.00	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
677,548.38	3,685,134.82 2,135,562.00 (5,143,148.44)	ITRC Bilateral Programme As Per Last Balance Sheet Receipt Less:Expenditure/Adjustment	677,548.38 - -	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 WH		
	(62,114.00)	As Per Last Balance Sheet		
	(1,609,513.93)	Expenditure		
	1,609,513.93	Less-Adjustment		
21,716.00		CRC-DRR Project		21,716.00
		As Per Last Balance Sheet		
	(950,430.02)	IFRC- MDR TB Project	(4,162,112.02)	
	3,022,570.00	As Per Last Balance Sheet	3,393,665.00	
(4,162,112.02)	(6,234,252.00)	Receipts	(3,299,487.00)	(4,067,934.02)
		Less: Expenditure/Adjustment		
214,858.01		IFRC H2P Project - USAID		214,858.01
		As Per Last Balance Sheet		
205,848.00		TROCAIRE-Strength IAG in Orissa		205,848.00
		As Per Last Balance Sheet		
130,363.20		IFRC Humanitarian Values		130,363.20
		As Per Last Balance Sheet		
54,754.00		ARC- DM Programme		54,754.00
		As Per Last Balance Sheet		
435,898.00		IFRC- MALARIA PREVENTION & CONTROL PROG		435,898.00
		As Per Last Balance Sheet		
1,434,920.00		Concern WW RC - DRR Project		1,434,920.00
		As Per Last Balance Sheet		
452,926.60		CRS - Strength IAG Project		452,926.60
		As Per Last Balance Sheet		
(187,158.00)		IFRC - Renovation of Vikhroll Warehouse		(187,158.00)
		As Per Last Balance Sheet		
250,000.00		IFRC Climate Change Adaptation		250,000.00
		As Per Last Balance Sheet		
	443,252.00	ITRC- Construction of VTC Road at Bahadurgarh W/H		
	(443,252.00)	As Per Last Balance Sheet		
		Less-Expenditure/Adjustment		
37,569.00		IFRC-Measles		37,569.00
		As Per Last Balance Sheet		
427,261.00		IFRC-New York-CCC Programme		427,261.00
		As Per Last Balance Sheet		
3,568,816.00		GRC-ODMP-III		3,568,816.00
		As Per Last Balance Sheet		
265,826.00		IFRC-Cyclone Thano		265,826.00
		As Per Last Balance Sheet		
	1,692,310.00	ITRC-Donation for Watsan Unit		
	(1,692,310.00)	As Per Last Balance Sheet		
		Less-Expenditure/Adjustment		
	2,252.00	IFRC-NDWRT Training Programme	2,252.00	
		As Per Last Balance Sheet		
2,252.00		Receipts		2,252.00
		Less: Expenditure/Adjustment		
	1,222,829.00	Irish Red Cross -TB Project	1,261,430.00	
	2,254,175.00	As Per Last Balance Sheet	791,147.00	
1,261,430.00	(2,215,574.00)	Receipts	(1,999,264.00)	53,313.00
		Less: Expenditure/Adjustment		
196,466.00		Australian R C Gap Meeting		196,466.00
		As Per Last Balance Sheet		
	36,188.00	IFRC-STATUTORY MEETING	(5,580.00)	
(5,580.00)	(41,768.00)	As Per Last Balance Sheet		
		Receipt		
		Less-Expenditure/Adjustment		(5,580.00)
	1,960,022.11	IFRC-JRC/YRC PROJECT	508,195.00	
		As Per Last Balance Sheet		
		Receipt		

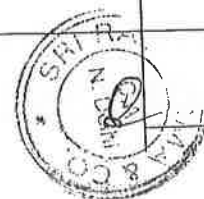


-6-
77-

508,195.00	(1,451,827.11)	Less-Expenditure/Adjustment	(508,195.00)	
		IFRC-NORTH EAST FLOOD-2017 As Per Last Balance Sheet	(141,062.24)	
(141,062.24)	2,718,593.76 (2,859,656.00)	Receipt Less-Expenditure	-	(141,062.24)
		IFRC-NORTH EAST FLOOD-2017 As Per Last Balance Sheet	18,200.00	
18,200.00	1,624,515.67 (1,606,315.67)	Receipt Less-Expenditure/Adjustment	(18,200.00)	
		IFRC-WASH PROGRAMME-2018 Receipt	2,512,833.90	201,451.90
		Less-Expenditure/Adjustment	(2,311,382.00)	
		IFRC-CYCLONE GAJA Receipt during the year		2,965,456.00
		DONATION FOR KERALA FLOOD-2018 Receipt during the year		2,527,794.00
		SINGAPORE RC - DONATION FOR KERALA FLOOD-2018 Receipt during the year		2,656,337.00
		FRENCH RC - DONATION FOR KERALA FLOOD-2018 Receipt during the year		3,376,456.00
		IFRC - HEALTHY AGEING PROJECT Receipt	1,747,496.31	54,722.31
		Less-Expenditure/Adjustment	(1,692,774.00)	
		IFRC - PFR ACTIVITIES PROGRAMME Receipt	3,393,665.00	2,335,436.00
		Less-Expenditure/Adjustment	(1,058,229.00)	
		IFRC - KERALA FLOOD'2018 Receipt	7,771,810.26	(185,612.74)
		Less-Expenditure/Adjustment	(7,957,423.00)	
		CRC - MDR TB PROJECT Receipt during the year		2,170,515.00
		KUWAIT RC - KERALA FLOOD RELIEF-2018 Receipt during the year		13,988,031.00
		IRISH RC - DONATION FOR KERALA FLOOD-2018 Receipt during the year		791,147.00
		IFRC NEW YORK - DONATION FOR KERALA FLOOD-2018 Receipt during the year		3,724,536.00
103,181,799.57		TOTAL		132,152,218.64

CURRENT LIABILITIES			Schedule - C
As at 31.3.2018 Amount(Rs)			As at 31.03.2019 Amount (Rs)
8,740,784.15	A) Inter Fund		7,896,980.15
805,667.92	B) Other Payables		805,667.92
1,136,433.82	C) Payable to Sundry Creditors		1,276,129.06
7,290,889.84	D) Payable against Projects		6,683,673.34
240,553.00	E) ARC- Unadjusted Reimbursement		240,553.00
99,793.00	F) CRC- Unadjusted Reimbursement		99,793.00
42,346,003.16	G) Other Receipts		42,323,756.39
(33,907.52)	H) IFRC- Unadjusted Reimbursement		(33,907.52)
60,626,217.37	TOTAL		59,292,645.34

Advance for Project Expenditure to State Branches			Schedule-D
As at 31.3.2018 Amount (Rs)			As at 31.03.2019 Amount (Rs.)
160,552.78	60,275.76 100,277.02	Flood Relieff Project Advance to Bihar State Branch for 2000 Advance to West Bengal State Branch	60,275.76 100,277.02 160,552.78



→
→8-

8,159.72		IFRC- Bihar Flood 2002 Advance to Bihar State Branch		8,159.72
424,881.99		SRC- Orissa Cyclone Project Advance to Orissa State Branch		424,881.99
295,002.00	200,000.00 95,002.00	IFRC - DREF Allocation Project Advance to Arunachal State Branch Advance to Assam State Branch	200,000.00 131,228.00	331,228.00
		IFRC - Kerala Floods-2018 Advance to Kerala State Branch		11,513.00
288,047.75	253,072.00 34,975.75	Drought Relief Advance to Rajasthan State Branch Advance to Maharashtra State Branch	253,072.00 34,975.75	288,047.75
170,789.56		ARC- Gujrat Earthquake Rehabilitation Project WATSAN Advance To Patan Branch		170,789.56
		ICRC		
	4,572,236.00	Advance to J&K State Branch	3,114,733.00	
	3,751,736.00	Advance to Maharashtra ST. Br.	3,775,213.00	
	94,023.00	Advance to Karnataka St. Br.	94,023.00	
	1,277,065.00	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	
	1,009,231.00	Advance to Tamilnadu State Branch	641,344.00	
	30,171.00	Advance to Delhi State Branch	30,171.00	
	158,716.50	Advance to Tripura State Branch	158,716.50	
	3,284,551.00	Advance to Manipur State Branch	1,238,368.00	
	2,124,102.00	Advance to A.P. State Branch	264,432.00	
	610,462.00	Advance to Assam State Branch	463,729.00	
	2,881,990.00	Advance to Orissa State Branch	1,686,863.00	
	228,103.00	Advance to Bihar State Branch	68,796.00	
	297,354.00	Advance to U.P. State Branch	149,294.00	
	-	Advance to Gujarat State Branch	504,699.00	
	646,500.00	Advance to A&N State Branch	646,500.00	
	46,154.00	Advance to M.P. State Branch	46,154.00	
	140,551.00	Advance to Meghalaya State Branch	295,510.00	
	52,529.00	Advance to Jharkhand State Branch	52,529.00	
	14,684.00	Advance to Uttarakhand State Branch	14,684.00	
	-	Advance to Telangana State Branch	364,348.00	
22,770,964.50	763,209.00	Advance to West Bengal State Branch	801,641.00	16,476,409.50
		Amcross- Global AIDS Programme		
	426,198.77	Advance to Namakkal Branch	426,198.77	
477,621.40	51,422.63	Advance to others	51,422.63	477,621.40
		GRC- Orissa Disaster Mitlgation Prog. Advance to Orissa State Branch		2,130,802.00
2,130,802.00				
		Amcross- Disaster Mental Health		
	1,248.90	Advance to Bhuj Branch	1,248.90	
17,698.40	16,449.50	Advance to Tamilnadu Branch	16,449.50	17,698.40
		BRC- Community Development Project- Jamnagar Advance To Disstl. Branch Jamnagar		2,726,166.00
2,726,166.00				
		GRC- Community Based Cyclone Project Advance to A.P. State Branch		768,831.03
768,831.03				
		IFRC - HIV/AIDS		
	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	15,220,525.29
		BRC - HIV/AIDS Advance to U.P. State Branch		121,096.00
121,096.00				
		GRC - HIV/AIDS Advance to Karnataka State Branch		1,363,729.00
1,363,729.00				
		GRC - HIV/AIDS		



817,741.83		Advance to Maharashtra state branch		817,741.83
	306,387.84	IFRC - DM Programme		
	786,906.50	Advance to Bihar State Branch	306,387.84	
	321,793.19	Advance to Maharashtra state branch	786,906.50	
	696,271.00	Advance to Orissa state branch	102,321.19	
	362,084.10	Advance to Gujarat state branch	706,111.00	
	40,619.15	Advance to Assam state branch	362,084.10	
	398,093.00	Advance to West Bengal state branch	40,619.15	
	191,958.00	Advance to Himachal Pradesh state branch	398,093.00	
	55,237.00	Advance to Telengana state branch	191,958.00	
	-	Advance to Uttrakhand state branch	55,237.00	
	187,035.00	Advance to Manipur state branch	55,186.00	
3,346,384.78		Advance to M.P. state branch	187,035.00	3,191,938.78
	310,331.00	IFRC - Serv Programme		
	233,265.00	Advance to Chattishgarh state branch	310,331.00	
	73,911.00	Advance to Gujarat state branch	-	
	85,472.00	Advance to Himachal Pradesh state branch	-	
	-	Advance to Manipur state branch	62,462.00	
	-	Advance to Telengana state branch	123,042.00	
	-	Advance to Tripura state branch	34,334.10	
	-	Advance to Odisha state branch	82,306.00	
	-	Advance to A.P. state branch	599.00	
	-	Advance to Karnataka state branch	33,397.00	
891,913.00	188,934.00	Advance to Uttrakhand state branch	19,692.00	666,163.10
		SRC- Gujrat Reh/ Rec		
992,060.78		Advance to Gandhidham Disstt. Branch		992,060.78
		SRC- Office Maintainence		
627,806.00		Advance to Gandhidham Disstt. Branch		627,806.00
		SRC- Health Project		
131,569.90		Advance to Gandhidham Disstt. Branch		131,569.90
		SRC - CASTILLA LA MANCHA HEALTH PROJECT		
549,290.50		Advance to Orissa State Branch		549,290.50
		SRC - CASTILLA LA MANCHA HEALTH PROJECT - II		
297,867.60		Advance to Orissa State Branch		297,867.60
		IFRC- Community Based Health Programme		
31,762.00		Advance to West Bengal State Branch		31,762.00
		IFRC- Community Care Centre		
68,405.45		Advance to Dharampuri Branch		68,405.45
		GRC - ODMP-II		
11,440,023.79		Advance to Orissa State Branch		11,440,023.79
		IFRC - Bihar CBFA Programme		
39,437.98		Advance to Bihar State Branch		39,437.98
		IFRC - Organisational Development		
	908,773.00	Advance to Gujrat State Branch	908,773.00	
	72,000.00	Advance to Uttrakhand 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
		Tsunami Relief		
	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
		SRC - Tsunami Relief Short Term Recovery Plan		
6,198,598.23		Advance to A.P. State Branch		6,198,598.23
		SRC - Maintalnence of office - Orissa		
826,484.71		Advance to Orissa State Branch		826,484.71
		IFRC- Flood 04 Mitigation Project		
134,154.77		Advance to Bihar State Branch		134,154.77
		IFRC-JRC/YRC		
478,124.00		Advance to Gujarat state Branch		478,124.00
		SRC - Community Disaster Preparedness		
1,282,201.00		Advance to Orissa State Branch		1,282,201.00

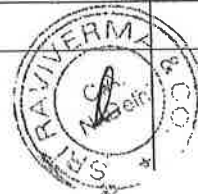


416,578.00		Oxfam (I) Trust - DM PProgramme Advance to Orissa State Branch		416,578.00
1,838,048.00		Oxfam (I) Trust - DRR Project Advance to Orissa State Branch		1,838,048.00
4,183,074.10	2,468,000.00 1,306,074.10 409,000.00	IFRC- DFID -II Advance to Bihar State Branch Advance to Assam State Branch Advance to Rajasthan State Branch	2,468,000.00 1,306,074.10 409,000.00	4,183,074.10
131.00		IFRC-Public Health Emergency Advance to Punjab State Branch		131.00
111,726.00		IFRC-Renovation of Patna Warehouse Advance to Patna State Branch		111,726.00
402,613.50	2,613.50 200,000.00 200,000.00	IFRC - FLOOD'07 Advance to A.P. State Branch Advance to Kerala State Branch Advance to U.P. State Branch	2,613.50 200,000.00 200,000.00	402,613.50
35,463.50	17,863.50 17,600.00	IFRC-RCV Programme Advance to Maharastra State Branch Advance to Punjab State Branch	17,863.50 17,600.00	35,463.50
467,634.00	44,021.00 359,943.00 63,670.00	GRC-Bird Flu Project Advance to A.P.State Branch Advance to Manipur State Branch Advance to Haryana State Branch	44,021.00 359,943.00 63,670.00	467,634.00
300,000.00		BRC-DRR Project Advance to Assam State Branch		300,000.00
150,000.00		Donation for West Bengal Cyclone Advance to West Bengal State Branch		150,000.00
480,182.00		SRC - Community Health Project Advance to Orissa State Branch		480,182.00
71,904.00	19.00 71,885.00	IFRC - DRR Project Advance to Maharastra State Branch Advance to Gujarat State Branch	19.00 71,885.00	71,904.00
900,000.00	100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00	WHO - C.P.Influnza Advance to A.P. State Branch Advance to Chattisgarh State Branch Advance to Dadar & Nagar Haveli State Branch Advance to Gujarat State Branch Advance to J&K State Branch Advance to Orissa State Branch Advance to Tripura State Branch Advance to Uttarakhand State Branch Advance to West Bengal State Branch	100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00 100,000.00	900,000.00
192,211.01	107,643.00 36,898.40 47,669.61	IFRC - H2P Project-USAID Advance to A.P. State Branch Advance to Punjab State Branch Advance to Maharastra State Branch	107,643.00 36,898.40 47,669.61	192,211.01
205,848.00		TROCAIRE - Strenght IAG Advance to Orissa State Branch		205,848.00
485,667.00	343,925.00 105,028.00 6,214.00 30,500.00	IFRC - MDR TB Project Advance to Punjab State Branch Advance to U.P. State Branch Advance to Gujarat State Branch Advance to Haryana State Branch Advance to Bihar State Branch	343,925.00 126,258.00 141,285.00 30,500.00	485,667.00
130,363.20		IFRC - Humanitarian Values Advance to U.P. State Branch		130,363.20
113,502.00		GRC - JRC/YRC Advance to U.P State Branch		113,502.00
296,980.00		IFRC- Malaria P&C Prog Advance to Orissa State Branch		296,980.00
452,926.60		CRS- STR- IAG Advance to Orissa State Branch		452,926.60



434,920.00		Concern WW RC- DRR Advance to Orissa State Branch		1,434,920.00
250,000.00		IFRC - Climate Change Adaptation Advance to Gujrat State Branch		250,000.00
3,568,816.00		GRC-ODMP-III Project Advance to Orissa State Branch		3,568,816.00
234,000.00		IFRC-NEW YORK-CCC PROGRAMME Advance to A.P. State Branch		234,000.00
5,596.00		IFRC-MEASLES PROGRAMME Advance to Uttar Pradesh State Branch		5,596.00
265,826.00	161,714.00 104,112.00	IFRC-CYCLONE-THANE Advance to Tamilnadu State Branch Advance to Puducherry State Branch	161,714.00 104,112.00	265,826.00
22,566,944.00		EARMARKED FUNDS OUT OF DONATION RECD-DP STOCK Advance to International Federation of Red Cross & Red Crescent		22,566,944.00
522,297.00		IRISH RC-TB Project Advance to Punjab state branch		
8,013.00		IFRC-BOCA WORKSHOP-2016 Advance to Gujarat State Branch		8,013.00
198,366.00		IFRC- Bihar Flood-2017 Advance to U P state Branch		198,366.00
-		Kuwait Red Crescent Advance to Kerala state Branch		4,100,000.00
-		CRC - MDR TB Project Advance to Gujarat state Branch Advance to Karnataka state Branch Advance to U.P. state Branch Advance to Haryana state Branch	800,000.00 400,000.00 600,000.00 300,000.00	2,100,000.00
-		IFRC - PFR Programme Advance to A.P. state Branch Advance to Assam state Branch Advance to Gujarat state Branch Advance to H.P. state Branch Advance to Uttarakhand State Branch Advance to Tamilnadu State Branch	605,150.00 291,230.00 425,696.00 278,682.00 602,023.00 130,000.00	2,332,781.00
-		IFRC - GAJA PROJECT Advance to Tamilnadu State Branch		2,500,000.00
-		SINGAPORE RED CROSS - SERV PROJECT Advance to Gujarat state branch Advance to Himachal Pradesh state branch Advance to Manipur state branch Advance to U.P. state branch Advance to A.P. state branch Advance to Karnataka state branch Advance to West Bengal state branch Advance to Ultrakhand state branch	16,539.00 98,592.00 122,549.00 110,246.00 9,812.00 117,981.00 23,829.50 77,741.00	577,289.50
-		IFRC-WASH PROGRAMME-2018 Advance to Odisha state branch		174,618.00
-		DONATION FOR KERALA FLOOD-2018 Advance to Kerala state branch		89,450.00
118,191,024.25		TOTAL		122,594,030.85

		Schedule - E	
As at 31.3.2018 Amount (Rs)	Current Assets & Advances	As at 31.3.2019 Amount (Rs)	
324,000.00	Security Deposits (IFRC-HIV/AIDS) Shobha Kalyana Mandapam - Chennai Advances	324,000.00	



	1,915,006.54	a) Sundry Parties	1,915,006.54	
,947,541.04	1,032,534.50	b) Advance to staff	1,112,418.50	3,027,425.04
		Bank Balances		
	17,299,331.32	a) With State bank of India in Current A/c no.11084231133	(4,648,942.71)	
147,806,848.18	130,507,516.86	b) CLTD A/c linked with State Bank of India Current A/c	179,803,646.83	175,154,704.12
736,144.00		TDS Recoverable		736,144.00
		Belgium RC Recoverable		
	10,469.00	As Per last balance sheet	11584.00	
11,584.00	1,115.00	Less-Expenditure/Adjustment	-	11,584.00
161,826,117.22		Total		179,253,857.16



INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS

FOREIGN EXCHANGE FUND

Receipt & Payment Account

For the period of 01.04.2018 to 31.03.2019

Receipt	Amount	Payment	Amount
To Opening Balance (Bank-SBI C/A-Account Number 11084231133)	17,299,331.32	The General Secretary IRCS Tamil Nadu towards donation received from M/s Michelln for project on school health & hygiene promotion	443,500.00
Annual grant recd from Johnson & Johnson twds the ANM Nurses training prg. at Bel air College of Nursing	1,882,010.00	The General Secretary IRCS Maharashtra State Branch towards donation received from M/S Johnson & Johnson for Bel Air Hospital Panchgani	1,882,010.00
EVERGAS AS for Mobile Health Unit Project for Gujarat State Branch	1,708,050.00	The General Secretary IRCS Gujarat State Branch towards donation received from M/s A P Moller Maersk for Bhavnagar district branch providing health care facilities	1,708,050.00
University of Illinois for joint project under the US-India Educational Foundation,s for Bel-Air College of Nursing, Panchgani	960,591.00	The General Secretary IRCS Maharashtra State Branch towards donation received from M/S University of Illinois Chicago for Bel Air Hospital Panchgani twds Joint project under The US-India Educational Foundation US-India 21st Century Knowledge Initiat	960,591.00
Sarala Bathena Foundation for IRCS Cancer Hospital -Nellore A.P	2,493,734.00	The General Secretary IRCS A.P State Branch towards donation received from Sarala Bathena Foundation USA for IRCS Cancer Hospital Nellore	2,493,734.00
Johnson & Johnson employees for Bel Air Hospital Panchgani	95,200.00	The General Secretary IRCS Karnataka State Branch twds donation received from Gift of Sight for Eye Care	150,000.00
Gift of Sight for eye care of screening,spectacles & surgery for children-For Karnataka St.Branch	150,000.00	The General Secretary IRCS Maharashtra State Branch twds donation recd from Birkett Long LLP -UK for Bel Air Hospital Panchgani	2,647,147.00
Columbia University AP for collaborative activities at Bel Air College of Nursing, Panchgani	101,836.00	ADM. EXP. LEGAL & PROFESSIONAL CHARGES	15,750.00
Birkett Long LLP for treatment of poor patients at Bel Air Hospital,Panchgani	2,647,147.00	ADM.EXP. - BANK CHARGES	4,746.55
Greenford Willow Tree lions Club of London for Community Programm In Villages for IRCS Maharashtra St.Branch	381,050.24	CLTD INVESTMENT	42,217,299.19
Birkett Long LLP for Maharashtra St.Branch for the treatment of poor patients	5,109.00	CRC-MDR TB PROJ.-ADV.TO GUJARAT ST.BRANCH	800,000.00
Canadian Red Cross-MDR TB PROJECT	2,170,515.00	CRC-MDR TB PROJ.-ADV.TO HARYANA ST.BRANCH	300,000.00
Rotary Club of Billerica May flower for Kerala Flood relief 2018	89,450.00	CRC-MDR TB PROJ.-ADV.TO KARNATAKA ST.BRANCH	400,000.00
New Zealand Red Cross for Kerala Flood relief 2018	469,000.00	CRC-MDR TB PROJ.-ADV.TO U.P ST.BRANCH	600,000.00
Cheuk Leung,Centennial College Student Association Inc. for Kerala State relief activities 2018	109,340.00	DONATION FOR KERALA FLOODS-ADV.TO KERALA ST.BRANCH	89,450.00
Mrs Christine Walters Mr Iestyn Dav for Kerala Flood Programme-2018	46,391.00	ICRC	3,635,752.00
Visa Worldwide for Kerala Flood Programme-2018	1,813,613.00	ICRC -ADV. MANIPUR STATE BRANCH	6,000,000.00
FRENCH RED CROSS-DONATION FOR KERALA FLOODS-2018	3,376,456.00	ICRC-ADV TO MAHARASTRA BR.	4,800,000.00
ICRC	26,500,000.00	ICRC-ADV. A.P.STATE BR.	700,000.00
IFRC-DONATION FOR KERALA FLOODS-2018 NY	3,724,536.00	ICRC-ADV. TO ASSAM ST.BR	2,500,000.00
IFRC-DREF ALLOCATION	3,687,251.00	ICRC-ADV. TO BIHAR ST.BRANCH	500,000.00
IFRC Cyclone-Gaja-Tamilnadu	2,965,456.00	ICRC-ADV. TO J&K ST.BR.	1,300,000.00
IFRC-HEALTHY AGEING PROJECT	1,239,301.31	ICRC-ADV. TO MEGHALAYA ST.BR.	419,900.00
IFRC-Kerala Flood-2018	7,771,810.26	ICRC-ADV. TO ORISSA ST.BR.	4,000,000.00
IFRC-MDR TB PROJECT	3,103,265.00	ICRC-ADV. TO U.P. ST.BRANCH	150,000.00
IFRC-PFR ACTIVITIES PROGRAMME	3,393,665.00	ICRC-ADV. WEST BENGAL ST.	1,100,000.00
IFRC-SERV PROGRAMME	4,848,593.00	ICRC-ADV.CHATTISGARH ST. BR.	1,200,000.00
IFRC-WASH PROGRAMME-2018	2,512,833.90	ICRC-ADV.TO GUJARAT ST BR	1,727,071.00
IRISH RED CROSS-TB PROJECT	481,849.00	ICRC-ADV.TO TELENGANA ST.BRANCH	400,000.00
KUWAIT RED CROSS-KERALA FLOOD RELIEF	13,988,031.00	IFRC- SERV PRG.-ADV.TO ODISHA STATE BRANCH	292,347.00
SINGAPORE R.C- DONATION FOR KERALA FLOOD -2018	2,656,337.00	IFRC-BIHAR FLOOD-17-ADV TO BIHAR ST BRANCH	112,466.00
IFRC-DM PRG-ADV.TO Odisha . ST.BR.	219,472.00	IFRC-BIHAR FLOOD-2017	18,200.00
		IFRC-DM PRG-ADV TO A&N ST.BR.	95,753.00
		IFRC-DM PRG-ADV.TO A.P. ST.BR.	9,872.00
		IFRC-DM PRG-ADV.TO CHATTISGARH	80,050.00
		IFRC-DM PRG-ADV.TO GUJARAT ST.BR.	9,840.00
		IFRC-DM PRG-Adv.to Manipur St.Br.	57,263.00
		IFRC-DM PRG-ADV.TO TRIPURA ST.BR.	100,816.00
		IFRC-DREF Adv.to Assam State Branch	17,726.00
		IFRC-KERALA FLOODS -2018 -ADV.TO Kerala St.Branch	7,853,514.00
		IFRC-GAJA PROJECT-ADV.TO TAMILNADU ST.BRANCH	2,500,000.00
		IFRC-HEALTHY AGEING PROJ.-ADV.TO GUJARAT ST.BRANCH	485,579.00
		IFRC-JRC/YRC ADV TO GUJARAT ST.BRANCH	300,000.00
		IFRC-Kerala Flood-2018	41,341.00
		IFRC-MDR TB PROJ-AD.TO HARYANA	547,360.00
		IFRC-MDR TB PROJ-AD.TO KARNATAKA	815,435.00
		IFRC-MDR TB PROJ-AD.TO U.P.	917,850.00
		IFRC-MDR TB Project-Adv.to Gujarat St.Br.	1,774,988.00
		IFRC-NORTH EAST FLOOD ADV.TO ASSAM STATE BRANCH	3,580.00
		IFRC-NORTH EAST FLOOD ADV.TO MANIPUR ST,BRANCH	241,855.00
		IFRC-PFR ACTIVITIES PROGRAMME	7,260.00
		IFRC-PFR PRG.-ADV.TO ASSAM ST.BRANCH	605,150.00
		IFRC-PFR PRG.-ADV.TO TAMILNADU ST.BRANCH	130,000.00
		IFRC-PFR PRG-ADV.TO A P ST.BRANCH	605,150.00
		IFRC-PFR.PRG.-ADV.TO H.P ST.BRANCH	719,150.00
		IFRC-PFR.PRG-ADV.TO UTTARAKHAND ST.BRANCH	719,150.00
		IFRC-PFR.PRG-ADV.TO GUJARAT ST.BRANCH	605,150.00



	IFRC-SERV PRG- ADV.TO ASSAM STATE BRANCH	387,950.00
	IFRC-SERV PRG.-ADV.TO ANDHRA PRADESH ST.BRANCH	642,228.00
	IFRC-SERV PRG.-ADV.TO BIHAR STATE BRANCH	214,357.00
	IFRC-SERV PRG.-ADV.TO GUJARAT STATE BRANCH	482,283.00
	IFRC-SERV PRG.-ADV.TO HIMACHAL PRADESH ST.BRANCH	285,156.00
	IFRC-SERV PRG.-ADV.TO KARNATAKA ST.BRANCH	446,368.00
	IFRC-SERV- PRG.ADV.TO MANIPUR STATE BRANCH	385,848.00
	IFRC-SERV PRG.-ADV.TO TAMILNADU ST.BRANCH	559,938.00
	IFRC-SERV PRG.-ADV.TO TELENGANA STATE BRANCH	129,700.00
	IFRC-SERV PRG.-ADV.TO U.P STATE BRANCH	411,520.00
	IFRC-SERV PRG.-ADV.TO UTTARAKHAND STATE BRANCH	504,530.00
	IFRC-SERV PRG.-ADV.TO WEST BENGAL STATE BRANCH	936,996.00
	IFRC-SERV PRG.-ADV.TO A & N STATE BRANCH	776,676.00
	IFRC-SERV.PRG.-ADV.TO TRIPURA STATE BRANCH	521,732.00
	IFRC-WASH PROG-18 ADV.TO ODISHA ST BRANCH	2,486,000.00
	IFRC-YABC-ADV. TO ODISHA	10,227.00
	IRISH RC-TB PRJ-ADV.TO PUNJAB ST.BR.	1,300,000.00
	KUWAIT RED CRESCENT-ADV.TO KERALA STATE BRANCH	4,100,000.00
	TDS Payable	1,750.00
	STAFF- V.MURGAN.	107,058.00
	STAFF-CYRIAC CHERIAN	18,839.00
	STAFF-MR.KIRTI RAJ THAKUR	19,165.00
	Closing Balance (Bank-SBI C/A- Account Number 11084231133)	(4,648,942.71)
	112,891,224.03	112,891,224.03

For Sri Ravi Verma & Co.
Chartered Accountants

Ravinder
FCA R.Ravinder
(Partner)
M.No. 010421
Firm Regn No. 008590



M.P. Gupta
Manish Choudhary
(Deputy Secretary)

M.P.Gupta
(Hony. Treasurer)

Dr. Veer Bhushan
Dr Veer Bhushan
(Joint Secretary)

R. Jain
R Jain
(Secretary General)

Place : New Delhi
Date : 2 September, 19

**INDIAN RED CROSS SOCIETY
BLOOD BANK
BALANCE SHEET AS AT 31ST MARCH, 2019**

Previous year Rs	Liabilities	Rs	Current Year Rs	Previous year Rs	Assets	(Rs.)	Current Year Rs
1,608,675.00	CAPITAL ACCOUNT (a) Corpus Fund	1,608,675.00		208,548.09	FIXED ASSETS (a) Furniture & Equipments: i) Against Govt Grants As per last Balance Sheet		208,548.09
208,548.09	(b) Furniture & Equipments grants from Govt of India	208,548.09		3,735,688.75 27,034.00	ii) Against own funds As per last Balance Sheet Add: during the year	3,762,692.75	3,762,692.75
800,000.00 1,670,000.00	(c) Cell Separator grants from Delhi Admn. grants from MOH	800,000.00 1,670,000.00		2,579,677.18	(b) Cell Separator As per last Balance Sheet		2,579,677.18
135,679.00	(d) Computers Grants from Charities Aid Foundation, USA	135,679.00			(c) Gifted Assets		
347,265.00	(e) Gifted Assets i) Equipments	347,265.00		347,265.00	i) Equipment Received from German Red Cross As per last Balance Sheet		347,265.00
223,170.00 13,756,352.00 660,965.63 1,706,660.00	ii) Vehicles As per last Balance Sheet Add: Mobile Bus Add: Mobile Van-DSACS Add: Mobile Van- SBI	223,170.00 13,756,352.00 660,965.63 1,706,660.00		223,170.00 13,756,352.00 660,965.63 1,706,660.00	ii) Vehicles Received from German Red Cross As per last Balance Sheet Mobile Bus - DSACS Blood Transportation Van-DSACS Mobile Van -SBI	223,170.00 13,756,352.00 660,965.63 1,706,660.00	16,347,147.63
84,672.83	iii) Furniture & Equipment	84,672.83		44,672.83	iii) Furniture & Equipment As per last Balance Sheet		44,672.83
4,481,110.00	iv) Donated Equipment under GAP-Amcross	4,481,110.00	25,683,097.55	134,500.00	iv) Computers Against Grant from Aid Foundation As per last Balance Sheet		134,500.00
	Earmarked Funds: (a) For AIDS Programme As per last Balance Sheet (b) Theleassaemia Fund As per Last Balance Sheet Add: Received during the year Add: Interest received during the year Add: Interest on SB A/c (c) For repairs(Eqvt.) - DSACS As per Last Balance Sheet Add: Received during the year Less : Expenses during the year			4,481,110.00 190,596.09 8,342.00 2,203.00	v) Donated Equipment under GAP-Amcross As per last Balance Sheet Plant & machinery As per last Balance Sheet Investment at Cost		4,481,110.00 1,177,549.00 100,000.00
177,833.09 12763.00			201,141.09				
194,337.45	(d) Blood Safety Project-German Red Cross As per Last Balance Sheet Add: Received during the year Less : Expenses during the year	194,337.45	194,337.45				
3,400,000.00 1,114,334.13 25,757.50	(e) Sabc India P Ltd. For Centrifuge Machine Less : Spent during the year Depreciation Reserve - Plant & Machinery Depreciation Reserve - Furniture & Equipment	3,400,000.00 3,200,000.00 1,123,816.36 39,617.00		200,000.00 1,163,433.36			
30,608,122.72	Carried Over		27,442,009.45	29,183,162.48	Carried Over		29,183,162.48



- 26 -

Previous year Rs	Rs	Current Year Rs	Previous year Rs	Assets	(Rs.)	Current Year Rs
30,608,122.72	Brought Forward	27,442,009.45	29,183,162.48	Brought Forward		29,183,162.48
	CURRENT LIABILITIES & PROVISIONS			CURRENT ASSETS AND ADVANCES		
	(a) Current Liabilities			(a) Current Assets		
468,529.00	Sundry Creditors	300,137.00	55,360.00	Cash in hand	29,740.00	
20,192,674.65	Inter Fund Adjustments(net)	23,752,782.88	2,811,047.27	Savings Bank Account - Rail Bhawan		
2,189,908.00	Expenses Payable	3,368,755.00	124,295.47	S B Thalassaemia Bank Account		
95,291.00	7th Pay Commission Arrears Payable	-	1,515,888.40	S B A/c - IDBI		
1,402,687.00	Salary payable	-	2,222.00	Interest Accrued		
1,564,735.00	SPF payable	-		Interest Accrued-CLTD	22.00	
	Book Overdraft - SB A/c Rail Bhawan	27,421,674.88		CLTD Investment	1,831,577.66	2,103,683.07
		2,199,217.23				
				(b) Advances		
				Advances to staff	55,160.00	
				Prepaid Expenses	300,547.00	
				Imprest	25,000.00	
				Advance for Accreditation for NBL/NBH etc.		
				Amount recoverable	3,463,348.88	3,844,055.88
				Income tax recoverable		
				Deficit		
				As Per Income & Expenditure Account		
				Less: Transferred to General Fund		
				Total Rs		21,332,000.13
56,621,947.37	Total Rs	57,062,901.56	56,521,947.37	Total Rs		57,062,901.56

Maqish Choudhary
Deputy Secretary

Dr. Veer Bhushan
Joint Secretary

M.P. Gupta
Hony. Treasurer

R K Jain
Secretary General

We have audited the above Balance Sheet of the Blood Bank of Indian Red Cross Society, New Delhi as at 31st March 2019 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 : 27-9-19

For Sri Raviverma & Co
Chartered Accountants



(R. Ravinder, FCA)
Partner

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

INDIAN RED CROSS SOCIETY
BLOOD BANK

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Year	Expenditure	Current Year	Previous Year	Income	Rs	Current Year	Rs
31,361,596.82	A. Management Expenses	33,997,062.40	4,423.00	Interest received :	11,660.00		
13,641.00	Salaries			On Fixed Deposits	234,175.00		245,835.00
1,734,555.00	Salaries-7th Pay Commission	3,777,200.00	305,003.00	On CLTD Investment			
	Contribution to Provident Fund			On SB Account			
5,719.00	Contribution to PF-7th Pay Commission	4,500,000.00	807,500.00	Donations			387,000.00
3,000,000.00	Contribution to Gratuity	67,950.00	4,000,000.00	Grant from G O I -MCH&FW 2018-19			4,000,000.00
76,810.10	Professional Service	100,367.00		Grant from DSACS(contingent purpose)			192,000.00
65,219.00	Leave Travel Concession	547,378.00	192,000.00	Grant for model BSK-DSACS			9,752.00
358,760.00	Travelling Expenses	766,691.40	12,190.00	Miscellaneous Receipts			
520,039.01	Medical Aid to staff	682,883.80	471,800.00	Component Receipts-NPFC-Mumbai			
1,013,439.00	Maintenance of Building	80,271.34	625,000.00	Grant from SBTC-GTB Hospital			500,000.00
41,290.57	Maintenance of Staff Quarters	6,839.00	4,068,920.00	Blood Testing & Processing Charges	5,224,200.00		5,214,050.00
9,907.10	Livories to Staff			Less : Refunds	10,150.00		
1,506.00	Licence Fees (ISO)	84,656.14		Blood Security received			
22,472.00	Licence Fees (1-17 to 31-12-21)	160,523.21	186,600.00	Less : Refunds			
35,059.93	Postage, Telegrams & Telephones	879,213.76	(8,150.00)	Blood Component Charges	1,977,700.00		1,976,900.00
222,985.47	Printing & Stationery	8,183.30	1,558,520.00	Less : Refunds	800.00		387,240.00
1,008,374.80	Repair & Maintenance	202,965.53		Blood Grouping & Cross Matching Charges			
7,832.50	Bank charges	46,230.49	322,440.00	Specialised Investigation - Phenotype Test	2,000.00		
445,227.12	Contingencies	272,789.64		Specialised Investigation - CRYO	1,250.00		
	Advertisement Expenses	(1,670.40)		Specialised Investigation - Antibody Screening	19,800.00		
344,482.00	Accreditation for ISO,NBL,NBH etc.	20,989.00		Specialised Investigation - Aphresis processing kit charges	68,976.00		92,026.00
	Training						
	Meeting & mission						
	Awareness , Education programme						
			45,200,523.61	Supply of Plasma Delhi	19,260.00		
11,750.00				Supply of Plasma Out of Delhi	13,017,807.00		
				Supply of Blood & its Components	799,490.00		
				Supply of Testing & Analysis services	711,656.00		14,548,415.00
	(B) Operational Expenses			Contribution for Mobile Van-DSACS			150,000.00
46,544.00	Blood incineration charges		61,324.00	Contribution for Mobile Bus -DSACS			186,000.00
				Licence fee - advance serology			10,000.00
3,326,983.00	C. Other Expenses	1,473,055.62		Recovery of CGHS Contribution			76,672.00
486,577.40	Blood Sera chemical Bags etc.	357,914.86		Expenses payable written back			
	Refreshment to Donors	338,575.81		Earnest money deposit written back			
376,823.43	Transport Expenses (including exp. on Mobile Bus/Van - DSACS)	12,031.50		Grant for Aids programme written back			
0.00	Prior Period Expenses	1,441,123.00		Deficit transferred to General Fund			
139,944.00	Blood Grouping charges	9,482.23		Income and Expenditure account.			21,932,000.13
11,155.00	Depreciation -Plant & Machinery	13,859.50					
4,305.50	Depreciation - Furniture & Equipment						
			3,648,042.52				
	Total Rs		45,907,890.13	Total Rs			49,907,890.13



Sri Ravivarma
For Sri Ravivarma & Co
Chartered Accountants
(S. Ravivarma, FCA)
Partner
Firm No. 010421
Firm Regn. No. 00859N

R K Jain
Secretary General

M.P. Gupta
Hony. Treasurer

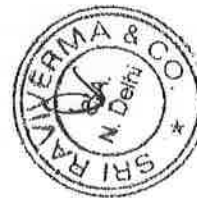
Dr. Veer Bhushan
Joint Secretary

Manish Choudhary
Deputy Secretary

Place : New Delhi
dated: 27-9-19

**THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU
BALANCE SHEET AS AT 31ST MARCH, 2019**

Rs.	Liabilities	Rs.	Current Year Rs.	Previous year Rs.	Assets	Rs.	Current Year Rs.
1,800,000.00	Corpus:	1,800,000.00		12,052.58	Fixed Assets:		12,052.58
390,000.00	a) Victoria Memorial Scholarship Fund	390,000.00			Furniture & Equipment:		
75,000.00	b) Army Child Welfare Fund	75,000.00	2,273,000.00	8,650,000.00	Investments with Banks	7,800,000.00	
8,000.00	c) Nursery School Welfare Fund	8,000.00			a) Maternity & Child Welfare Bureau	647,167.00	
	d) Sonepur Medals				b) Victoria Memorial Scholarship Fund	2,770,000.00	
					CLTD Investment - M&CW		
					CLTD Investment - VMS		
	Capital Accounts:				Current Assets & Loans and Advances		
1,691,311.05	As per last Balance Sheet	1,691,311.05			(A) Interest Accrued on Investment:	1,061.00	
94,885.13	Maternity & Child Welfare Fund	94,885.13	1,786,196.18	598,268.44	a) Lady Chelmsford League Fund	1,085,310.44	12,297,538.44
	Victoria Memorials Scholarship Fund:				b) Victoria Memorial Scholarship Fund		
12,052.58	As per last Balance Sheet		12,052.58		(B) Advance		
	Depreciation Reserve Fund				(C) Income Tax Recoverable(VMS)		
	Earmarked Fund:				(D) Income Tax Recoverable(M&CW)		
8,288,835.09	a) Victoria Memorials Scholarship Fund	9,080,443.09			Cash & Bank Balances	188,524.33	
	As per last Balance Sheet				a) L.C.L. Fund S B Account with SBI	29,700.00	
	Add: Surplus as per Income and				b) Imprest in Hand		
791,608.00	Expenditure Accounts	816,156.00	9,896,599.09	180,754.33	c) Victoria Memorial Scholarship Fund	106,400.88	
	(b) Army Child Welfare Fund			1,454,213.88	Saving Bank Account with SBI	11,369.62	
508,782.55	As per last Balance sheet	508,782.55	508,782.55	4,683,963.62	d) Current Account with S B I	65,766.00	
	Add: Interest Credited			954,150.00	e) IDBI SB A/C	7,402.73	409163.56
					Prepaid Expenses		
289,542.37	c) Nursery School in Welfare Schemes:	302,384.37	303,704.37				
2,842.00	As per last Balance Sheet	1,320.00					
	Add: Fee realised						
	Interest Credited						
61,176.15	d) Sonepur Medal:		61,176.15				
	As per last Balance Sheet						
14,024,034.92	Carried Forward		14,841,510.92	16,593,169.75	Carried Forward		12,718,764.58



- 68 -

- 89 -

Rs.	Liabilities	Rs	Current Year Rs.	Previous year Rs.	Assets	Rs	Current Year Rs.
14,024,034.92	Brought Forward		14,841,510.92	16,593,169.75	Brought Forward		12,718,754.58
89,274.00	Other Liabilities:			250,000.00	Interfund Adjustment (VMS) (Net)		29,772.90
446227.00	Amount due to Sundry Parties	6,000.00			Interfund Adjustment (M&CWB) (Net)		
481955.00	Payable to THDC	446227.00			Deficit :		
52,000.00	Expenses Payable	78784.00			As per the Income & Expenditure Account		
3,825.00	Income Tax Payable	52,000.00			(Deficit Transferred to Main Fund)		
1,601,186.00	Salary Payable	650.00	942,601.00	36,882,722.11			33,065,821.79
	SPF Payable	358,940.00					
37,017,355.94	Interfund Adjustment (M&CWB) (Net)		30,030,237.35				
53,725,891.86	Total Rs		45,814,349.27	53,725,891.86	Total Rs		45,814,349.27

Mansh Choudhary
Deputy Secretary

Dr. Veer Bhushan
Joint Secretary

M.P. Gupta
Hony. Treasurer

R K Jain
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 2019 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: 25-9-19

For Sri Ravivarma & Co
Chartered Accountants



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

INDIAN RED CROSS SOCIETY
THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2019

Previous year Rs	Expenditure	Current Year Rs	Previous year Rs	Income	Rs	Current Year Rs
7048948.11	Administrative Expenses	6,818,607.52	40,601.00	Interest on Investment		10,446.00
	Expenses on Tehri Garhwal, Jaunsar		21,435.00	Interest on Investment (CLTD)		31,801.00
	Bawar Nainital, Almora & Pithoragarh		300.00	Interest on Saving Bank Account		3,521.00
29880006.00	Schemes	26,292,982.27		Miscellaneous Receipts		
16104.00	Prior Period Expenses		36,882,722.11	Deficit transferred to Main Fund		
				Income & Expenditure A/c		33,065,821.79
36,945,058.11	Total Rs.	33,111,589.79	36,945,058.11	Total Rs.		33,111,589.79

Manish Choudhary
Deputy Secretary

Dr. Veer Bhushan
Joint Secretary

M.P. Gupta
Hony. Treasurer

R K Jain
Secretary General

Place: New Delhi

Date: 27-9-19

For Sri Ravi Verma & Co
Chartered Accountants




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


- 16 -


- 91 -

Victoria Memorial Scholarship Fund
Income & Expenditure Account for the year ending March 31, 2019

Previous year Rs.	Expenditure	Current Year Rs.	Previous year Rs.	Income	Current Year Rs.
791,608.00	Surplus carried to Balance Sheet	816,156.00	54,709.00 730,219.00 6,680.00	Interest on Savings Bank A/C Interest on Investment Incentive on investment	51,942.00 764,214.00
791,608.00	Total Rs	816,156.00	791,608.00	Total Rs	816,156.00


Manish Choudhary
 Deputy Secretary


Dr. Veer Bhushan
 Joint Secretary


M.P. Gupta
 Hony. Treasurer



R.K. Jain
 Secretary General

Place: New Delhi

Date: 27-9-19

For Sri Raviverma & Co
 Chartered Accountants




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

**INDIAN FORCES MEDICAL AFTER CARE FUND
BALANCE SHEET AS AT 31.03.2019**

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
	General Reserve			31,721.90	Current Account With SBI	31,072.90
1051051.00	Opening Balance	1050402.00				
(649.00)	Add: Surplus/Deficit during the year	(649.00)	1,049,753.00			
44,207.50	Inter Fund Adjustment with:		44,207.50			
	IRCS - General Fund					
	- IRCS - M&CWB					
2,231,421.90	Total Rs		2,230,772.90	2,231,421.90	Total Rs	2,230,772.90

[Signature]
Mamsh Choudhary
Deputy Secretary

[Signature]
Dr. Veer Bhushan
Joint Secretary

[Signature]
M.P. Gupta
Hony. Treasurer

[Signature]
R K Jain
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 2019 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: 27-9-19

For Sri Ravi Verma & Co
Chartered Accountants





(R. Ravinder, FCA)
Partner

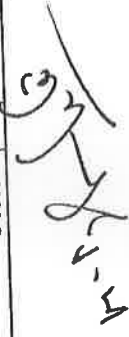
M.No. 010421
Firm Regn. No. 00859N

INDIAN FORCES MEDICAL AFTER CARE FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2019

Previous year	Expenditure	Rs	Previous year	Income	Rs
649.00	Bank charges	649.00	649.00	Deficit carried over to balance Sheet	649.00
649.00	Total Rs	649.00	649.00	Total Rs	649.00


Manish Choudhary
Deputy Secretary


Dr. Veer Bhushan
Joint Secretary


M.P. Gupta
Hony. Treasurer



R K Jain
Secretary General

Place : New Delhi

Dated: 27-4-19

For Sri Ravi Verma & Co.
Chartered Accountants




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

**STAFF PROVIDENT FUND
BALANCE SHEET AS AT 31ST MARCH, 2019**

Sources of Funds	Schedule	2018-19 Rs.	2017-18 Rs.
Existing Member's Balance		<u>234,344,907.71</u>	<u>209245589.21</u>
Amount payable to a member		100215.78	100215.78
Old Unclaimed Accounts		84889.62 *	84889.62 *
Total	Rs.	<u>234530013.11</u>	<u>209430694.61</u>
Application of funds			
Investments with Banks & PSU		185900000.00	164308778.00
Investment - CLTD		13782000.00	
Interest accrued on investments		29210886.71	16677319.11
Interest accrued on CLTD investments		43089.00	
Advances against own contributions		1385115.00	1039020.00
Amount recoverable from other funds (Net)		942988.00 *	7582193.00
Income Tax Recoverable		75285.30	54026.90
Cash at S.B. A/c with SBI, New Delhi.		3190649.10	19769357.60
Total	Rs.	<u>234530013.11</u>	<u>209430694.61</u>

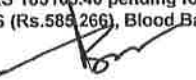
* The balances of old unclaimed accounts of Ex-Employees have been shown separately on the face of the Balance Sheet

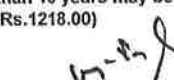
The individual members balances have not been reconciled for the period 1-04-18 to 31-03-19 as the list of member balances from the computer agency doing the compilation is yet to be received.

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

* Includes M&CW (Rs.358940.00), IRCS (Rs.585266), Blood Bank (Cr. Rs.1218.00)


Manish Choudhary
Deputy Secretary


Dr. Veer Bhushan
Joint Secretary


M.P. Gupta
Hony. Treasurer


R K Jain
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, 2019


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: 27-3-19




For Sri Ravi Verma & Co
Chartered Accountants



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

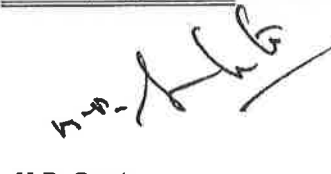
**INDIAN RED CROSS SOCIETY
STAFF PROVIDENT FUND**

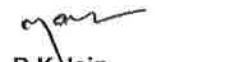
Schedule - 1

Particulars	2018-19		2017-18	
	Rs.	Rs.	Rs.	Rs.
Member's Balance		<u>209,245,589.21</u>		<u>182,385,661.96</u>
As per Last Balance Sheet				
Addition During The year :				
Own contributions.	8,543,920.00		15,466,758.00	
Additional P.F.contribution	8,490,615.00		8,994,909.00	
Society's contribution	8,543,920.00		15,466,758.00	
Interest on members balances	14,862,780.00		13,196,916.00	
Interest on CLTD Investment	48,073.00			
Interest on Savings Bank A/C	928,995.00		762,794.00	
Incentive on Investment	0.00		481,400.00	
		<u>41,418,303.00</u>		<u>54,369,535.00</u>
Less: Payments during the year				
Final Withdrawls	1898000.00		3252800.00	
Bank Charges	737.50		553.75	
Final settlement	14420247.00		24256254.00	
		<u>16,318,984.50</u>		<u>27,509,607.75</u>
Net Member's Balance		<u>234,344,907.71</u>		<u>209,245,589.21</u>


Manish Choudhary
Deputy Secretary


Dr. Veer Bhushan
Joint Secretary


M.P. Gupta
Hony. Treasurer


R K Jain
Secretary General

Place : New Delhi

Dated: 27-9-19

For Sri Ravi Verma & Co

Chartered Accountants




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

EMPLOYEES GRATUITY FUND

Receipts & Payment Account for the year ended 31st March, 2019

Rs	Particulars	Rs
Balance at Commencement		
7200000.00	8% Savings(Taxable) Bonds 2003	7900000.00
4790064.72	In SB Account with SBI	3313833.72
(2622916.00)	Amt. Payable to IRCS-Main Fund.	-2622916.00
(20625.00)	Amt. Recoverable from D/R Fund	0.00
	Total (Rs.)	8590917.72
Receipts during the year		
13245000.00	Contribution from various Funds	29403000.00
821306.00	Interest received on FDRs	19767.00
	Interest on CLTD Investment	10309.00
158927.00	Interest on SB Account	437627.00
31800.00	Incentive on Investment	0.00
	Total (Rs.)	29870703.00
		38461620.72
Payments during the year		
15012639.00	Payments to Employees	15011369.00
0.00	Bank Charges	59.00
	Total (Rs.)	15011428.00
Balance at close:		
-2622916.00	Interfund Adjustment (Payable to IRCS)	
	Income Tax Recoverable	24390.00
7900000.00	8% Savings(Taxable) Bonds 2003	13900000.00
	CLTD Investment	9525521.72
3313833.72	In SB Account with SBI	281.00
	Total (Rs.)	23450192.72
		38461620.72

Notes to the Accounts: Annexure 1

[Signature]
Manish Choudhary
Deputy Secretary

[Signature]
Dr. Veer Bhushan
Joint Secretary

[Signature]
M.P. Gupta
Hony. Treasurer

[Signature]
R K Jain
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 2019
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: 27-9-19

For Sri Ravi Verma & Co
Chartered Accountants



[Signature]
(R. Ravinder, FCA)

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

Receipt & Payment Account for the year ended 31st March, 2019

Annexure- 1

During the year 2018-19 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

During the year 2018-19 gratuity to staff was not paid pertaining to 2017-18 as under:-


S.NO	Name	Date of death/Retirement	Date of payment	Amount (Rs.)
1	Sh. Uttam kumar Chhetri	31/07/2017	31/07/2019	824,670.00


Gratuity to staff for the year 2018-19 has been paid during 2019-20 only as under:

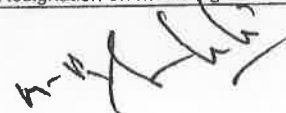
S.NO	Name	Date of death/Retirement	Date of payment	Amount (Rs.)
1	Mrs. Rammi Sharma	31/03/2019	09/05/2019 & 17/6/19	1,149,456.00


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

S.NO	Name	Date of death/Retirement	Date of payment	Amount (Rs.)
1	Sh. Rajat Khetrapal	Resignation on medical grounds on 29-8-18	19/02/2019	120,173.00


Mahish Choudhary
Deputy Secretary


Dr. Veer Bhushan
Joint Secretary


M.P. Gupta
Hony. Treasurer


R. K. Jain
Secretary General

Place : New Delhi

Dated: 27-9-19

For Sri Ravi Verma & Co
Chartered Accountants




(R. Ravinder, FCA)

Partner

M.No. 010421

Firm Regn. No. 00859N