

ANNUAL ACCOUNTS

2019-2020

**INDIAN RED CROSS SOCIETY
NATIONAL HEADQUARTERS**

CA R.RAVINDER F.C.A.
Partner

C/o SRI RAVIVERMA & Co.
Chartered Accountants

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

We have audited the attached Balance Sheet along with schedules of Indian Red Cross Society, National Headquarters, New Delhi as at 31st March, 2020 as also the annexed Income & Expenditure Account for the year ended on 31st March, 2020 along with locally audited accounts and report of the Disaster Relief Fund as at 31st March 2020.

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> |
|-----------------|---|
| 2-5 | Income Tax Matters. |
| 4 | Current Liabilities - Goods & Service tax Act, 2017 |
| 5 | Title deed of A-9, Nizamuddin West, New Delhi. |
| 8 | Current Assets - Property tax recoverable |
| 8-10 | Income - License Fees from Tenants |
| 11 | Non Funded Service Employees |
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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, 2020 and
- ii) In case of Income & Expenditure Account, of the surplus for the year ended on that date.



Place: New Delhi

Dated: 18.11.2021

**for Sri Ravi Verma & Co.
Chartered Accountants**


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



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Schedule - X

A. Significant Accounting Policies:

1. The Accounts are prepared under the historical cost method and is in accordance with applicable Accounting Standards except for the Accounting Standard on Retirement Benefits (AS 15)[Refer note to 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 2019-20 issued on 28-8-19 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>2017-18</u> | <u>F.Y.</u> <u>2018-19</u> | <u>F.Y.</u> <u>2019-20</u> |
|-------------|---|---|---|
| As per 26AS | Rs. 56,29,225/- | 14,36,105/- | 43,92,772/- |

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. 56,29,225/- |
| 2019-20 | Rs. 14,36,105/- |
| 2020-21 | Rs. <u>43,92,772/-</u> |
| Total | <u>2,08,87,591/-</u> |



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 has been rectified and with Nil demand. An amount of Rs. 8,88,521/- is refundable including interest of Rs.8797/- as on 31st March 2020.

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. In this regard intimation u/s 143(1) of the Income Tax Act, 1961 from CPC has been received vide order dated 31-1-2020 and an amount of Rs.56,83,252/- and interest thereon of Rs.4,54,656/- has shown refundable.

CURRENT LIABILITIES

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 registration certificate in form GST REG-06 having registration no.07AAATI4270N1ZE 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 2019-20 has been reconciled with the portal of IRCS maintained by the Ministry of Finance and after adjustment for the year 2019-20 and the end balance worked out to Rs. (-) 4,61,252/-, Rs.4,61,253/- and Rs.(-) 12,340/-. 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. (-) 9,34,845/-.

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 not been submitted as on date.



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 2020.

2. TDS PAYABLE – Main Fund Rs. 65,973/-

TDS payable has not been reconciled upto 2019-20 and the payment/adjustment has to be adjusted in the correct head of Account. Any pending penalty levied towards these laps has to be accounted. The adjustment entry in this regard will be accounted for during the year 2020-2021.

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.

As per SDMC letter dt 4-3-20 the property tax for the period upto 31-3-2004 and property tax from 2004-2005 onwards under unit area method has to be worked out and paid to the Land and Development office. This matters has to be followed up with the Land and Department and mutation proceedings has to be expedited fast as it is taken very long time.

CURRENT ASSETS

1. C02 22099 Recoverable from ICRC Rs.35,98,354/- / P.Y.(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 and takes steps for recovery of the same from ICRC. The amt. of Rs.12,13,650/- is pending for recovery and the management has not been able to persuade ICRC.

No Correspondence in this regard is on record. The amount is increasing here after here.

2. Recoverable/Adjustable of Electricity & Water from occupants of staff quarters

C01_31010 :- Adjustment (E&W) K. Nagar Cr Rs. 42,314/-
Adjustment (E&W) K. Nagar Cr Rs. 53,113/-
Adjustment (E&W) S. Nagar Dr Rs. 79,195/-



These sums are recoverable/adjustable from the occupants of RC and Kaka Nagar flats. As all the employees have vacated the RC Road premises during the year 2019-20 and we have been informed that all the employees have vacated and accommodated at the Sarojini Nagar staff quarters. Employee wise details of recovery has not been worked out and reconciled and shown to us for the necessary action in this regard has to be strictly taken.

Renovation work by CPWD

During the year NHQ had invited the CPWD to carry out the renovation work at RC Road and Kaka nagar. The process has been under taken and due to covid 19 situation the works are not continuining as per the speed normally expected. The Estate cell of NHQ is contact with CPWD and is quickening the process.

C01_39575 Adv-CPWD Staff Qtr S. Nagar

Sarojini nagar flat repair (Estimate Rs.4,44,000/-) Paid Rs.4,44,000/-
(work completed and bill to be adjusted)

Less:- Bill received and adjusted Rs. 4,16,067/-

Balance to be recovered(work completed) Rs. 27,933/-

C01_39560 Advance CPWD toilet and other work at NHQ

NHQ (Estimate Rs.1845900/-)

Toilets (Advanced Rs.6,15,238/-) Rs.6,15,238/-

Less:- Bill received Rs. 3,12,899/-

Work Yet to be completed Rs. 3,02,339/-

Rain Water Harvesting Rs.16,96,947/-

Less:- Bill received Rs. 16,96,947/-

Replacement of Fire Fighting System Rs.1,90,000/-

No bills received (work done) NIL

Balance Rs.1,90,000/-



C01_39593 Adv - CPWD Staff Qtr Kaka Nagar

Advance has been Paid but no work has been carried out till date

Paid- Rs.4,70,423/-

No Bill Received

CPWD has not continued with the work due to covid 19 epidemics and the Estate cell of NHQ has to follow up and see that the works are carried in future as per schedule.

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. |
|---------------------------------------|------------------------------|
| IFRC (C01_39470) | (149474/-) (as on 31-03-20) |
| CMSS (C01_39585) | (-371394/-) (as on 31-03-20) |
| DHR (C01_39586) | (-75595.40) (as on 31-03-20) |
| MOHFW (C01_39591) | 650377/- (as on 31-03-20) |
| National Medicinal Plants (C01_39599) | 1092136/- (as on 31-03-20) |

The periodical recovery of Electricity & water charges has not been invoiced and hence the recovery has not been properly followed up. Proper month wise billing has to be raised as lot of money is not being adjusted on monthly basis which results in less recovery from time to time. The management has to device the procedure to recover the electricity and water from the institution from the various tenants.



3. Property Tax Recoverable

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

| | |
|--------------------------|-----------------------------------|
| IDBI (C01_39568) | Rs. 3,51,20,042/- |
| AYUSH (C01_39238) | Rs. 43,35,410/- |
| DHR(C01_39237) | Rs. 0.18/- |
| NMPB (Ayush) (C01_39595) | Rs. 1,08,63,827/- |
| MOHFW(C01_39588) | Rs. 7,44,86,354/- |
| CMSS(C01_39236) | <u>Rs. 4,08,05,364.12</u> |
| Total | <u>Rs. 16,56,10,997.30</u> |

The follow-up steps has to be taken expeditiously as a huge amount has been blocked for recovery during the current year.

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) (C01_39569)

An amount of Rs.9,34,845/- till the period ended 31-3-20. The adjustment of cenvat recovery has been carried out during the F.Y. 2020-21 with the Govt. of India.

6. Stock and debtors in stores

The Current Assets includes Sundry Debtors-Stores of Rs. 1.31 lacs and others of Rs. 40.92 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.

INCOME

1. Settlement of Rent/Recovery of Licence Fee from Tenants

1. IDBI

- a) The premises occupied by IDBI were 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 worked out to Rs.8,49,73,027/- which was duly received/adjusted in 2017-18 amounting to Rs.7,13,93,579/- resulting in the balance of Rs.1,35,79,448/-.

This amount was to be adjusted on a/c of the cost of approx Rs.134.05 lacs of central air conditioning/cooling plant. This matter has to be settled by the management. For proper evaluation of cost of Ac cooling plant to be done through an independent valuer. But so far the management has not taken any steps till date.

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. Decision has to be taken by the management in this regard.

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.

CMSS left the premises under their occupation i.e. 1st & 2nd floor annexe building on dated 13-1-2019 and amount of Rs.90,961/- is recoverable on account of Rent.



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.2,39,508/- is recoverable as on 31-3-20.

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 measuring 22,827.68 sq feet (11,375.49 sq feet -- 3rd floor and 11452.19 sq feet -- 4th floor Rent. The balance of Rs. 1,32,80,313/- is recoverable from MOHFW as on 31-3-2020.

The property tax recoverable as under:-

| <u>Period</u> | <u>Amount</u> |
|--------------------|----------------------|
| 28.9.17 to 31.3.18 | 1,40,60,879/- |
| 1.4.18 to 31.3.19 | 2,91,36,012/- |
| 1.4.19 to 31.3.20 | 3,12,89,463/- |
| Total | 7,44,86,354/- |

6. **NATIONAL MEDICINAL PLANTS BOARD**

The 1st and 2nd floor of the annexe building was let out to NMPB wef 14-2-19 (7300 sq ft @448.20 per month). The property tax for the period from 14-2-2019 to 31-3-2019 has not yet been invoiced. An amount of Rs.1,08,63,827/- on account of property tax for 2019-20 is still recoverable.



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 wef from the year 2017-18 onwards invoicing for the same has to be raised including GST as applicable on this services 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, CRC/PNS Rs. 34,69,875/-

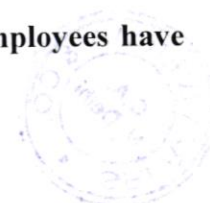
- i. There are number of members of staff who are being paid consolidated amount through various funding agencies and to support this adjustment there is no **Memorandum of Undertaking** with them. The expenses without proper adjustment/reconciliation are being treated normally under the head salaries & 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. 2019-20 was as under :-
- | | | |
|--------------|------------------------|---------------|
| IFRC | Rs. 7,60,970/- | (5 employees) |
| ICRC | Rs. 25,49,656/- | (7 employees) |
| Irish | Rs. 1,59,249/- | (2 employees) |
| Total | Rs. 34,69,875/- | |
- iii. With effect from Jan 2018 onwards IFRC is not funding any of the staff of IRCS. Not contributing remuneration towards the staff of IRCS.

Such employees have to be accommodated in the regular payroll (services) of the society (IRCS) . In our view the above such employees have accommodated.

(b) Non Funded salaries of staff (IRCS Adhoc Salary Rs.33,44,870/-)

After verification of the salaries of staff being funded by the various agencies, it was noted that an amount of Rs. 33,44,870/- 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. 1520.04 lacs (P.Y.Rs. 1225.94 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/- |

Replenishment 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. 45,743/- 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.



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. 29,69,307/- 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**

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

(A) **Upto 2018-19:-**

| <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. NewZealand Red Cross | 4,69,000/- |
| 6. IFRC Phillipines | 36,87,251/- |
| 7. Chuk leung – Centennial College Student Association | 1,09,340/- |
| 8. International Federation of Red Cross & Red Cross Societies-NY | 37,24,536/- |
| 9. IRISH RC Donation for Kerela Flood | 7,91,147/- |
| 10. French Red Cross | 33,76,456/- |
| 11. International Federation of Red Cross & Red Cross Societies | <u>29,08,295/-</u> |
| Total | Rs. 24,445,881/- |
| 12. Local donation recd in IRCS- DR Fund | Rs. 24,384,483/- |
| Total (A) | Rs. 48,830,364/- |



(B) 2019-20:-

| | |
|-------------------------------|--------------------------|
| 1. CRC – Kerala Flood Project | Rs. 3,18,37,278/- |
| 2. Qutar Red Cross | Rs. 2,00,000/- |
| Total (B) | Rs. 3,20,37,278/- |

Grand Total (A+B) **Rs. 80,86,76,42/-**

| <u>Name of the Donor</u> | <u>Amount (Rs.)</u> |
|--------------------------|---------------------|
|--------------------------|---------------------|

| | |
|--------------------------------------|-----------|
| Rotary Club of Billericay May Flower | 89,450/-* |
|--------------------------------------|-----------|

* The details of the payment is not clear and no adjustment has been carried out by the Coimbatore Branch of IRCS. The necessary information from the branch concerned is not also available and hence the adjustment should be carried out by the NHQ till date.

The NHQ has paid working advance of Rs. 41 lakhs out of the total amount of Rs. 13,988,031/- to the above received from Kuwait Red Crescent funds for kerala state branch.

2018-19:-

| <u>Date</u> | <u>Amount</u> <u>Rs.</u> | |
|-------------|-----------------------------|---|
| 13-2-19 | 41,00,000/- | (Received from Kuwait Red Crescent Funds for working advance to start the procurement and distribution of relieve items. Distribution eventhouth had taken place and the same has come under scrutiny by an enquiry committee under Justice kumari A. Lekshmi kutti. The enquiry committee has submitted the report to the management committee of IRCS, NHQ. Action taken report is still awaited. |

A sum of Rs. 2 lakh was received from QRC supported programme was paid to kerela state branch. No booking certificate has been accounted for by the NHQ till date.

2019-20:-

| <u>Date</u> | <u>Amount</u> <u>Rs.</u> |
|--------------|-----------------------------|
| 22-10-19 | 1996445/- |
| 23-12-19 | 655000/- |
| 03-01-20 | 974511/- |
| 11-2-20 | 10858500/- |
| Total | 14484456/- |



The above amounts even though distributed during the years 2018-19 and 2019-20 out of the total receipt of Rs. 8,08,67,642/-, no utilization/booking certificates has been received from the various branches/districts concerned were accounted for due to non receipt of the same. The huge accumulation of the project contribution is pending for adjustment and the NHQ headquarters has to account for the same as these balances are with the branches. No follow up action/correspondence has been shown to us to report on the utilization.

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 (DR Fund)

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 2018-19 and 2019-20. 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. 76,55,695.34 (P.Y. 66,83,673.84) 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.

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. According to the latest Gazette (extraordinary) dated 28th Sept 2020 it has been by the Govt. of India. It is to be noted that the administrative expenses can be incurred only upto 20% against earlier limit of 50% as per Item IV (section 8) of the gadget.



C02_25461 Retained money Dr. Rs.3,60,000/-

A sum of Rs. 2 lakhs paid on 6-4-20 and Rs.1,60,000/- paid on 25-9-20 as been retained pertaining to the period Sept 19 to Jan 20 and Feb 20 to May 20 due to non submission of registered documents on time by M/s Manpower Security Services. The reasons of non submission has not been explained.

C02_22585 National Information Centre Services Inc. Dr. Rs. 25,252/-

National Headquarters of IRCS had fixed up a new aadhar enabled biometric attendance system (AEBES) during the year 2019-20 but the same has not been put to use due to sum resistance from the staff of NHQ. The matter has to be sorted out and the machine put to use.

C02_32558 Staff – Sh. Santosh Banerjee Dr. Rs. 1,03,818/-

An amount of Rs. 1,03,818/- was paid to Bankim Banerjee paid to hospital treatment of Bankim Banerjee (father of Sh. Santosh Banerjee) on 18.3.20 but this treatment had not been carried out by the hospital after this payment due to the on sit of Covid 19 in Delhi. The matter requires to be sorted out and to be considered for write off.

C02_32559 Staff – Sh. Brij Kishore Dr. Rs. 1,38,000/-

An advance of Rs.1,38,000/- was paid to late Bhagat Shah against bill of Rs. 2,48,701/- but the patient passed away on 7-3-20 and a sum of Rs.1,10,701/- was payable on 31-3-20 and the bill have been settled only during the year 2020-21.

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.
- c) **IT payable Cr. Rs. 52,000/-**

A sum of Rs. 52000/- was deducted from the 7th CPC arrears of Mrs Vibha Bhutt who died on 2-9-2017 and this amount was not deposited with the income tax authorities by the management to the account of her husband (legal heir Sh. Shashi bhushan Bhatt). The same has been paid in the treasury (SBI) only on 17-12-20 along with a penalty of Rs. 26,520/- . This is a very serious laps on the part of the administration of IRCS and widely to legal implication.



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 2019-20 (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 taken place and the capitalization of the asset has been 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. 21.99 lacs is adjustable/recoverable from IRCS-HSS Fund as on 31-3-20. 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. C01 39584 M/s Tempo Automobiles Pvt. Ltd.(Dr Rs.7,449.00/-)

A payment of Rs.7,91,115/- during the year 2017-18 against invoice value of Rs.7,83,666/- was made to tempo automobiles Pvt. Ltd. Rama Road against the excess paid amt. of Rs. 7,449/- is still to be recovered from the company.

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.87.50 lakhs
CLTD Rs.21.86 lakhs

5. Confirmation of Balances

The management has received confirmation of balances for the following deposits from the bankers for the year ended 31-3-20.

All Funds (CLTD):-

| | |
|------------------------|-------------------|
| SBI (Main Branch) (MF) | Rs. 4,516.72 lacs |
| SBI (Rail Bhawan) (MF) | Rs. 8.20 lacs |
| Foreign Exchange | Rs. 1,885.54 lacs |
| Blood Bank | Rs. 64.49 lacs |
| M&CW (SBI) | Rs. 8.60 lacs |
| Disaster Relief (SBI) | Rs. 32.44 lacs |
| VMS | Rs. 21.86 lacs |

All Funds (FIXED DEPOSIT):-

| | |
|------------------------|------------------|
| Investment (VMS) | Rs. 24.00 lacs |
| Investment (Main Fund) | Rs.3,167.11 lacs |
| Disaster Relief | Rs. 873.37 lacs |
| Blood Bank | Rs. 1.00 lacs |
| M&CW (VMS) | Rs. 63.50 lacs |



5. **Income & Expenditure Account (Surplus) Rs. 15,59,00,510/-**

- i) The Income & Expenditure Account of the society reflects a surplus of Rs.1559.01 lacs during the year against a surplus of Rs. 1228.32 lacs in the previous year.

The reason for increase in surplus during the year is mainly due to Rental income of Rs. 29.96 Crores (P.Y. 27.11 Crores) and interest income of Rs.5.91 Crores (P.Y. 4.55 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.

6. **Deficit**

| | |
|-----------------------------|-------------|
| M&CWB (as per I&E A/c) | 319.22 lacs |
| Blood Bank (as per I&E A/c) | 225.02 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.

We have thankful to the NHQ Management for cooperating with us in finalization and cooperation in carrying out the audit for the year 31st March 2020.

Thanking you Yours.



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

INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS
BALANCE SHEET AS AT 31ST MARCH, 2020

| LIABILITIES | SCHEDULE | AS AT 31.03.2020 Rs. | AS AT 31.03.2019 Rs. |
|--|----------|----------------------------|----------------------------|
| Capital/Corpus Fund | I | 148,802,481.50 | 148,803,130.50 |
| Revenue Surplus | | 898,948,300.94 | 743,047,791.09 |
| Assets Gifted/Financed by other Agencies | II | 35,742,113.55 | 35,742,113.55 |
| Earmarked Fund | III | | |
| A) General Purpose Fund | | 293,400,335.50 | 226,828,230.09 |
| B) Relief Purpose Funds | | 151,700,399.04 | 152,451,205.04 |
| Depreciation Reserve | IV | 69,728,232.04 | 65,439,446.66 |
| Interest on Depreciation Reserve | V | 53,865,616.80 | 53,865,616.80 |
| Current Liabilities & Provisions | VI | 134,585,562.68 | 116,769,834.79 |
| Total Rs. | | 1,786,773,042.05 | 1,642,947,368.52 |
| ASSETS | | | |
| Fixed Assets | VII | 132,481,300.75 | 122,713,636.47 |
| Capital Work-in-progress | | 347,981.00 | 3,823,380.00 |
| Investments | VIII | 412,898,213.80 | 356,968,167.00 |
| Current Assets, Loans & Advances | IX | 1,067,070,372.67 | 921,976,492.22 |
| Project Advance | | 173,975,173.83 | 137,465,682.83 |
| Total Rs. | | 1,786,773,042.05 | 1,542,947,368.52 |

Notes to the Accounts

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Place : New Delhi

Dated : 26th December, 2020

As per our report of even date

For Sri Ravivarma & Co.
Chartered Accountants

(R. Ravinder), FCA
(Partner)

M.No.010421

Firm Regn.no 00008681

UDIN-21010421 AAAAG 8170



RAJESH PARERA
(Assistant Accountant)

MANISH CHOUDHARY
(Deputy Secretary)

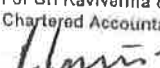
M.P. GUPTA
(Hony. Treasurer)

R.K. JAIN
(Secretary General)

INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020


| Income | Current Year Rs. | Previous Year Rs. |
|--|-----------------------|-----------------------|
| Interest | 59,110,814.32 | 45,476,115.00 |
| Recoveries towards Blood testing & Processing Cost | 4,766,110.00 | 5,306,076.00 |
| 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 |
| d) NPFC-Mumbai | | |
| Health Promotion Through (A&Y) | 264,000.00 | 285,000.00 |
| PG Diploma Course | 173,000.00 | 480,050.00 |
| Fund Raising | 11,688,539.00 | 9,435,019.00 |
| Income From Publicity Drive | | 897.00 |
| Estate Cell - Licence Fees | 299,611,304.00 | 271,088,330.00 |
| Blood Security & Component Charges | 1,532,900.00 | 2,364,140.00 |
| Miscellaneous Receipts | 117,108.00 | 48,306.00 |
| Donations | 1,009,416.09 | 949,222.16 |
| Home Care Attendant Course | | 150,000.00 |
| Home Health Aid Course | 206,000.00 | |
| Receipt from Nursing | 95,000.00 | 110,700.00 |
| First Aid Training Programme | 15,203.00 | 37,691.00 |
| PNS Contribution | 73,297.00 | |
| Property Tax (Earlier Year reversal) | 15,316.00 | |
| Sale of Excess Plasma/Blood Components | 14,444,036.00 | 13,836,557.00 |
| Sale of Scrap/Condemn Vehicles | 1,168,177.00 | |
| Prior period adjustment | | 4,320.00 |
| Supply of Testing & Analysis Services | 542,367.00 | 711,858.00 |
| Contributions from DSACS | 400,000.00 | 336,000.00 |
| Unclaimed Bank Debit/Credits (Old) | 1,060,932.00 | 245,124.51 |
| Tender Fees | 5,000.00 | |
| Molay Grant return back | 42,660.00 | |
| Total Rs. | 400,187,179.41 | 355,557,405.67 |
| Expenditure: | | |
| Managemt/ Administrative Expenses | 118,805,634.41 | 107,910,314.40 |
| Blood Sera, Chemicals & Bags | 1,810,437.50 | 1,473,055.62 |
| Refreshment to Donor | 724,767.60 | 357,914.86 |
| Warehousing & transportation | 28,427,034.54 | 27,570,218.67 |
| Relief Supplies & Services | 217,817.00 | 129,883.00 |
| Expenses on M&CWB Schemes | 26,422,894.73 | 26,292,982.27 |
| Meeting & Missions | 1,593,346.22 | 1,680,234.52 |
| Bangalore Home Running Expenses | 4,623,667.00 | 5,418,618.00 |
| Welfare Services | 10,585,889.00 | 14,831,215.00 |
| Grants: | | |
| State Branches | 31,260.00 | 590,100.00 |
| Contribution to International Red Cross | 11,287,534.00 | 10,703,399.25 |
| Other Contribution to: | | |
| a) M&CWB for Expenses | 853,032.54 | 816,156.00 |
| Fund Raising Expenses | | 788,530.00 |
| Staff Quarter Maintenance | 216,435.10 | 411,372.39 |
| Maintenance of Building | 23,007,134.45 | 26,673,042.06 |
| Property Tax | 3,400.00 | |
| MDR TB Project | 3,370,813.00 | 2,091,858.00 |
| Prior Period Expenses | 244,432.63 | 542,703.50 |
| Depreciation on Fixed Assets | 4,288,785.38 | 3,531,626.70 |
| Maintenance of Equipments | 634,041.02 | 402,542.02 |
| Provision for GST as per GST Audit | 5,045,776.00 | |
| Health Promotion through Ayurveda & Yoga | 103,981.00 | 125,734.00 |
| P.G.Diploma Course | 162,660.14 | 307,676.72 |
| Home Health Care Attendant Course | 43,100.00 | |
| Interest Paid on late deposit of GST | 3,212.00 | 75,357.00 |
| GAP (E-Raktosh) Meeting | 127,534.00 | |
| Income Tax Paid | 1,652,050.00 | |
| Total Rs. | 244,286,669.56 | 232,724,536.20 |
| (Deficit)/Surplus for the year | 155,900,509.85 | 122,832,869.47 |
| Accumulated (Deficit)/Surplus brought forward | 743,047,791.09 | 620,214,921.62 |
| (Deficit)/Surplus Carried Over to Balance Sheet | 898,948,300.94 | 743,047,791.09 |


Notes to the Accounts


Place : New Delhi
Dated : 26th December, 2020
As per our report of even date
For Sri Ravinder & Co.
Chartered Accountants

(R. Ravinder), FCA
(Partner)
M.No.010421
Firm Regn.no.D000869N

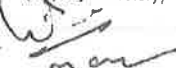


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RAJESH PARERA
(Assistant Accountant)


MANISH CHOUDHARY
(Deputy Secretary)


M.P. GUPTA
(Hony. Treasurer)


R.K. JAIN
(Secretary General)

| Income | General Fund | | HSS | | Disaster Relief | | Blood Bank | | M&CWB | | Victoria Memorial Fund | | Total | |
|---|-----------------|-----------------|------------|------------|-----------------|---------------|---------------|---------------|---------------|---------------|------------------------|------------|----------------|----------------|
| | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 |
| Interest | 35,571,550.00 | 48,473,597.89 | | | 8,800,327.00 | 9,089,206.40 | 245,835.00 | 503,800.00 | 42,247.00 | 191,071.30 | 816,156.00 | 853,138.74 | 45,475,115.00 | 59,110,814.32 |
| Reco's towards Blood Testing & Processing Charges | | | | | | | 5,306,076.00 | 4,766,110.00 | | | | | 5,306,076.00 | 4,766,110.00 |
| Grants: | | | | | | | 4,000,000.00 | 4,000,000.00 | | | | | 4,000,000.00 | 4,000,000.00 |
| a) GOI - MOH&FW | | | | | | | 192,000.00 | 192,000.00 | | | | | 192,000.00 | 192,000.00 |
| b) DSACS | | | | | | | 500,000.00 | | | | | | 500,000.00 | |
| c) SBTC-GTB Hospital | | | | | | | | | | | | | | |
| d) NPFC-Mumbai | | | | | | | | | | | | | | |
| Contribution: | | | | | | | | | | | | | | |
| a) From General Fund | (54,997,821.92) | (54,424,079.32) | | | | | 21,932,000.13 | 22,502,541.98 | 33,065,821.79 | 31,921,537.34 | | | (0.00) | 0.00 |
| Health Promotion Through (A&V) | 285,000.00 | 284,000.00 | | | | | | | | | | | 285,000.00 | 284,000.00 |
| PG Diploma Course | 480,050.00 | (173,000.00) | | | | | | | | | | | 480,050.00 | 173,000.00 |
| Fund Raising | 9,435,019.00 | 11,688,539.00 | | | | | | | | | | | 9,435,019.00 | 11,688,539.00 |
| Publicity | | | 897.00 | | | | | | | | | | 897.00 | |
| Estate Cell - Licence Fees | 270,999,596.00 | 299,337,467.00 | | | 12,062.00 | 10,557.00 | 76,672.00 | 263,280.00 | | | | | 271,088,330.00 | 299,611,304.00 |
| Blood Security & Component Charges | | | | | | | 2,364,140.00 | 1,532,900.00 | | | | | 2,364,140.00 | 1,532,900.00 |
| Miscellaneous Receipts | 14,118.00 | 14,158.00 | | | 10,915.00 | | 19,752.00 | | 3,521.00 | 102,950.00 | | | 48,306.00 | 117,108.00 |
| Donations | 220,239.00 | 481,489.00 | | | 341,983.16 | 79,927.09 | 387,000.00 | 448,000.00 | | | | | 949,222.16 | 1,009,416.09 |
| Home Care Attendant Course | 150,000.00 | | | | | | | | | | | | 150,000.00 | |
| Home Health Aid Course | | 206,000.00 | | | | | | | | | | | | 206,000.00 |
| Receipt from Nursing | 110,700.00 | 95,000.00 | | | | | | | | | | | 110,700.00 | 95,000.00 |
| First Aid Training Programme | 37,691.00 | 15,203.00 | | | | | | | | | | | 37,691.00 | 15,203.00 |
| PNS Contribution | | 73,297.00 | | | | | | | | | | | | 73,297.00 |
| Property Tax (Earlier Year reversal) | | 15,316.00 | | | | | | | | | | | | 15,316.00 |
| Sale of Excess Plasma/Blood Components | | | | | | | 13,836,557.00 | 14,444,036.00 | | | | | 13,836,557.00 | 14,444,036.00 |
| Sale of Scrap/Condemn Vehicles | | 1,168,177.00 | | | | | | | | | | | | 1,168,177.00 |
| Prior period adjustment | | | | | 4,320.00 | | | | | | | | 4,320.00 | |
| Supply of Testing & Analysis Services | | | | | | | 711,858.00 | 542,367.00 | | | | | 711,858.00 | 542,367.00 |
| Contributions from DSACS | | | | | | | 336,000.00 | 400,000.00 | | | | | 336,000.00 | 400,000.00 |
| Unclaimed Bank Debit/Credits (Old) | 245,124.51 | | | | | 1,060,932.00 | | | | | | | 245,124.51 | 1,060,932.00 |
| Tender Fees | | 5,000.00 | | | | | | | | | | | | 5,000.00 |
| Misery Grant return back | | 42,660.00 | | | | | | | | | | | | 42,660.00 |
| Total | 262,551,265.59 | 307,282,824.56 | 897.00 | | 9,169,607.16 | 10,240,622.49 | 49,907,890.13 | 49,595,034.98 | 33,111,699.79 | 32,215,558.64 | 816,156.00 | 853,138.74 | 355,537,405.67 | 400,167,179.41 |



| Expenditure | General Fund | | HSS | | Disaster Relief | | Blood Bank | | M&CWB | | Victoria Memorial Fund | | Total | |
|--|---------------|---------------|---------------|---------------|-----------------|---------------|---------------|---------------|---------------|---------------|------------------------|----------------|----------------|--------------|
| | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 |
| Management Administrative Expenses | 35,178,275.54 | 49,157,685.61 | 5,915,932.96 | 3,974,372.76 | 12,738,096.10 | 13,700,149.35 | 47,257,402.28 | 46,180,656.58 | 6,818,607.52 | 5,792,663.91 | 106.20 | 107,910,314.40 | 118,805,634.41 | 1,810,437.80 |
| Blood Sars, Chemicals & Bags | | | | | | | 1,473,055.62 | 1,810,437.80 | | | | 357,914.86 | 724,767.60 | |
| Rent to Donor | | | | | | | 357,914.86 | 724,767.60 | | | | 27,570,218.87 | 28,427,034.54 | |
| Watering & transportation | | | | | | | | | | | | 129,883.00 | 217,817.00 | |
| Relief Supplies & Services | | | | | | | | | | | | 26,292,982.27 | 26,422,894.73 | |
| Expenses on Schemes | | | | | | | | | | | | 1,860,234.52 | 1,593,346.22 | |
| Meeting & Missions | 1,659,245.52 | 1,593,346.22 | | | | | 20,969.00 | | | | | 5,418,618.00 | 4,623,667.00 | |
| Bangalore Home Running Expenses | | | | | | | | | | | | 14,831,215.00 | 10,585,889.00 | |
| Welfare Services | | | | | | | | | | | | 590,100.00 | 31,260.00 | |
| Grants To State Branches | 590,100.00 | 31,260.00 | | | | | | | | | | 10,703,399.25 | 11,287,534.00 | |
| Contribution to International Red Cross | 10,703,399.25 | 11,287,534.00 | | | | | | | | | | 816,156.00 | 853,032.54 | |
| Other Contributions | | | | | | | | | | | | | | |
| Transfers to M&CWB for Expenses | | | | | | | | | | | | | | |
| Fund Raising Expenses | 788,530.00 | | | | | | 90,271.34 | (5,895.63) | | | | 788,530.00 | 216,435.10 | |
| Staff Quarter Maintenance | 331,101.05 | 222,331.73 | | | | | 682,883.80 | 560,355.80 | | | | 411,372.39 | 23,007,134.45 | |
| Maintenance of Building | 25,990,168.28 | 22,446,778.65 | | | | | | | | | | 26,673,042.08 | 3,400.00 | |
| Property Tax | | 3,400.00 | | | | | | | | | | | | |
| MDR TB Project | | | | | | | | | | | | 2,091,858.00 | 3,370,813.00 | |
| Prior Period Expenses | 64,960.00 | 145,658.69 | | | | | | | | | | 542,703.50 | 244,432.63 | |
| Depreciation on Fixed Assets | 1,615,209.97 | 1,872,972.49 | | | | | 12,031.50 | 98,773.94 | | | | 3,531,628.70 | 4,288,785.38 | |
| Maintenance of Equipments | 402,542.02 | 634,041.02 | | | | | 23,341.73 | 225,939.89 | | | | 402,542.02 | 634,041.02 | |
| Provision for GST as per GST Audit | | 5,045,776.00 | | | | | | | | | | | 5,045,776.00 | |
| Health Promotion through Ayurveda & Yoga | 125,734.00 | 103,981.00 | | | | | | | | | | 125,734.00 | 103,981.00 | |
| P O Diploma Course | 307,676.72 | 162,660.14 | | | | | | | | | | 307,676.72 | 162,660.14 | |
| Home Health Care Attendant Course | | 43,100.00 | | | | | | | | | | | 43,100.00 | |
| Interest Paid on late deposit of GST | 75,357.00 | 3,212.00 | | | | | | | | | | 75,357.00 | 3,212.00 | |
| G+P (E-Rakkosh) Meeting | | 127,534.00 | | | | | | | | | | | 127,534.00 | |
| Income Tax Paid | | 1,652,050.00 | | | | | | | | | | | 1,652,050.00 | |
| Total | 77,833,289.35 | 94,533,321.55 | 26,165,765.96 | 19,183,928.76 | 44,888,844.97 | 47,905,656.89 | 49,507,890.13 | 49,595,034.98 | 33,111,589.79 | 32,215,558.64 | 816,156.00 | 853,032.54 | 244,286,669.56 | |



Corpus Funds

Schedule "I"

| | | 31.03.2020 | | 31.03.2019 |
|--|---------------|----------------|---------------|----------------|
| 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 | 2,185,916.40 | 71,449,791.93 | 2,186,565.40 | 71,450,440.93 |
| 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 |
| | | 148,802,481.50 | | 148,803,130.50 |

Assets Gifted/Financed by Other Agencies

Schedule "II"

| | | 31.03.2020 | | 31.03.2019 |
|----------------------|---------------|---------------|--|---------------|
| 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 |



Earmarked Funds

Schedule "III"

| | | 31.03.2020 | | 31.03.2019 |
|---|----------------|-----------------------|----------------|-----------------------|
| A) General Purpose Funds | | | | |
| i) General Fund | 11,301,533.05 | | 11,281,533.05 | |
| ii) Foreign Exchange | 270,261,007.66 | | 204,180,956.34 | |
| iii) Blood Bank | 214,500.09 | | 595,478.54 | |
| iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau | 11,623,294.70 | 293,400,335.50 | 10,770,262.16 | 226,828,230.09 |
| B) Relief Purpose Funds | | | | |
| i) Disaster Relief | | 151,700,399.04 | | 152,451,205.04 |
| Total (A+B) | | 445,100,734.54 | | 379,279,435.13 |

Depreciation Reserve Fund

Schedule "IV"

| | | 31.03.2020 | | 31.03.2019 |
|---|---------------|----------------------|--|----------------------|
| i) General Fund | 34,326,298.68 | | | 32,453,326.19 |
| ii) Disaster Relief | 34,000,507.53 | | | 31,810,634.53 |
| iii) Blood Bank | 1,389,373.25 | | | 1,163,433.36 |
| iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau | 12,052.58 | 69,728,232.04 | | 12,052.58 |
| Total | | 69,728,232.04 | | 65,439,446.66 |

Interest on Depreciation Reserve

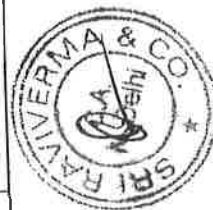
Schedule "V"

| | | 31.03.2020 | | 31.03.2019 |
|---------------------|---------------|----------------------|--|----------------------|
| 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 | |
|---|-------------------------|-------------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|
| | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 |
| A) Current Liabilities | | | | | | | | |
| Security Deposits | 2,200,039.08 | 2,243,069.08 | 305,433.00 | 331,750.00 | 7,896,980.15 | 7,893,105.15 | 23,752,782.88 | 32,321,848.75 |
| Net Inter fund adjustment | (310,281,541.50) | (347,597,963.08) | 250,786,806.04 | 284,358,947.81 | 2,081,796.98 | 2,174,469.98 | 300,137.00 | 1,639,930.00 |
| Sundry Creditors | 3,431,696.74 | 3,432,496.74 | 36,161.00 | (44,415.00) | | | | |
| Payable to Staff | 555,548.00 | 379,799.00 | 135,998.38 | 135,798.38 | | | | |
| Audit Fees Payable | 60,000.00 | 60,000.00 | | | | | | |
| Imprest Payable | | | 410,327.65 | 595,169.65 | | | | |
| Payable to THDC | 5,871,053.00 | 7,762,061.68 | 1,575,581.00 | 2,448,610.00 | | | 3,368,755.00 | 1,397,958.00 |
| Expenses Payable | 45,232.00 | 65,973.00 | 4,877.00 | | | | | |
| TDS Payable | | | 1,264,021.00 | 489,776.00 | 6,683,673.34 | 7,655,695.34 | | |
| Payable to State Branches | | | | | 42,323,756.39 | 42,363,427.19 | | |
| Others receipts | | | 21,340.00 | | | | | |
| Unreconciled Balances (Bank) | 182,000.00 | 182,000.00 | | | | | 2,199,217.23 | |
| Patient Comfort Fund (HSS) | | | 2,136,567.72 | | | | | |
| Bank Balances - Book Overdraft | | | 3,850.00 | | | | | |
| State Cheques | 476,125.08 | | | | | | | |
| Due to Provident Fund Account | 11,826.00 | 11,826.00 | | | | | | |
| Legal Heir of Staff-Shri Gopal Singh | | | | | | | | |
| Payable to ARC/CRC/IFRC | | | | | 306,438.48 | 306,438.48 | | |
| Interest on CLTD Investment | | | | | 38,374,286.33 | 49,920,245.04 | | |
| 7th Pay Commission Arrears payable | | | | | | | | |
| Pension Contribution payable | | | | | | | 1,402,687.00 | |
| Leave Salary Contribution payable | | | | | | | 1,564,735.00 | |
| Salary Payable | | | 598,366.00 | 200,990.00 | | | | |
| PF Payable | 65,334.00 | 65,334.00 | | | | | | |
| Donation for Ambulance from NBCC | 126,731.99 | 2,608,350.50 | | | | | | |
| CGST Payable | (156,395.01) | 2,322,293.50 | | | | | | |
| SGST Payable | 827,459.89 | (85,418.20) | | | | | | |
| GST Payable | - | 2,045,307.00 | | | | | | |
| Provision for SGST payable as per GST Audit | - | 2,045,307.00 | | | | | | |
| Provision for CGST payable as per GST Audit | - | 3,605.00 | | | | | | |
| Provision for IGST payable as per GST Audit | - | 360,000.00 | | | | | | |
| Retained Money | | | | | | | | 4,388.00 |
| Income tax Payable | | | | | | | | |
| Total | (296,584,890.73) | (324,095,958.78) | 257,279,328.79 | 288,516,626.84 | 97,666,931.67 | 110,313,381.18 | 32,588,314.11 | 35,364,124.75 |



Consolidated Current Liabilities & Provisions

| A) Current Liabilities | M&CWB | | MACF | | Total | |
|---|---------------|---------------|----------------|----------------|----------------|----------------|
| | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 |
| Security Deposits | - | - | - | - | 2,505,472.08 | 2,574,819.08 |
| Net Inter fund adjustment | - | - | - | - | (0.48) | (0.48) |
| Sundry Creditors | 30,000,464.45 | 25,179,553.39 | (2,155,492.50) | (2,155,492.50) | 5,855,791.72 | 7,210,441.72 |
| Payable to Staff | 6,000.00 | 7,960.00 | - | - | 691,546.38 | 515,597.38 |
| Audit Fees Payable | - | - | - | - | 60,000.00 | 60,000.00 |
| Impresty Payable | 446,227.00 | 446,227.00 | - | - | 410,327.65 | 595,169.65 |
| Payable to THDC | 78,784.00 | 955,251.00 | - | - | 446,227.00 | 446,227.00 |
| Expenses Payable | - | - | - | - | 10,894,173.00 | 12,563,880.68 |
| TDS Payable | - | - | - | - | 50,109.00 | 65,973.00 |
| Payable to State Branches | - | - | - | - | 7,947,694.34 | 8,145,471.34 |
| Others receipts | - | - | - | - | 42,323,756.39 | 42,363,427.19 |
| Unreconciled Balances (Bank) | - | - | - | - | 21,340.00 | 182,000.00 |
| Patient Comfort Fund (HSS) | - | - | - | - | 182,000.00 | - |
| Bank Balances - Book Overdraft | - | - | - | - | 4,335,784.95 | - |
| State Cheques | - | - | - | - | 3,850.00 | - |
| Due to Provident Fund Account | - | - | - | - | 476,125.08 | 11,826.00 |
| Legal Heir of Staff-Shri Gopal Singh | - | - | - | - | 11,826.00 | 306,438.48 |
| Payable to ARC/CRC/IFRC | - | - | - | - | 306,438.48 | 49,920,245.04 |
| Interest on CLTD Investment | - | - | - | - | 38,374,286.33 | - |
| 7th Pay Commission Arrears payable | - | - | - | - | - | - |
| Pension Contribution payable | - | - | - | - | - | - |
| Leave Salary Contribution payable | - | - | - | - | - | - |
| Salary Payable | 650.00 | - | - | - | 1,403,337.00 | 202,879.80 |
| PF Payable | 358,940.00 | 1,889.80 | - | - | 2,522,041.00 | 65,334.00 |
| Donation for Ambulance from NBCC | - | - | - | - | 65,334.00 | 2,608,350.50 |
| CGST Payable | - | - | - | - | 126,731.99 | 2,322,293.50 |
| SGST Payable | - | - | - | - | (156,395.01) | (85,418.20) |
| IGST Payable | - | - | - | - | 827,459.89 | 2,045,307.00 |
| Provision for SGST payable as per GST Audit | - | - | - | - | - | 2,045,307.00 |
| Provision for CGST payable as per GST Audit | - | - | - | - | - | 3,605.00 |
| Provision for IGST payable as per GST Audit | - | - | - | - | - | 360,000.00 |
| Retained Money | 52,000.00 | 52,000.00 | - | - | 52,000.00 | 56,388.00 |
| Income tax Payable | - | - | - | - | - | - |
| Total | 30,943,065.45 | 26,642,881.19 | (2,155,492.50) | (2,155,492.50) | 119,737,256.79 | 134,585,562.68 |



Fixed Assets

Schedule "VII"

| | | 31.03.2020 | | 31.03.2019 |
|---|---------------|-----------------------|--|-----------------------|
| i) General Fund | 47,877,711.53 | | | 44,534,481.25 |
| ii) Disaster Relief | 54,103,135.16 | | | 49,083,940.16 |
| iii) Blood Bank | 30,488,401.48 | | | 29,083,162.48 |
| iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau | 12,052.58 | 132,481,300.75 | | 12,052.58 |
| Total | | 132,481,300.75 | | 122,713,636.47 |

Investment

Schedule "VIII"

| | | 31.03.2020 | | 31.03.2019 |
|---|----------------|-----------------------|--|-----------------------|
| i) General Fund | 319,111,213.80 | | | 262,920,000.00 |
| ii) Disaster Relief | 87,337,000.00 | | | 82,737,000.00 |
| iii) Blood Bank | 100,000.00 | | | 100,000.00 |
| iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau | 6,350,000.00 | 412,898,213.80 | | 7,800,000.00 |
| Total | | 412,898,213.80 | | 353,557,000.00 |



Consolidated Current Assets, Loans & Advances

| | General Fund | | Disaster Relief | | Foreign Exchange | | Blood Bank | |
|--|-----------------------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|---------------------|---------------------|
| | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 |
| A) Current Assets | | | | | | | | |
| Cash & Bank Balances | 310,444,058.21 | 446,945,616.57 | 33,281,089.63 | 2,157,636.42 | 175,154,704.12 | 218,257,639.95 | 2,093,097.07 | 2,274,896.30 |
| Accrued Interest | 22,237,317.47 | 51,634,762.35 | 15,127,310.14 | 23,397,950.54 | | | 10,586.00 | 228,355.00 |
| Stock in hand | 54,951.92 | 54,921.92 | | | | | | |
| 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 | | | | | 3,463,348.88 | |
| Sundry Debtors | | | 6,900.00 | 6,900.00 | | | | |
| St. John Ambulance | 6,740,331.13 | 11,580,234.60 | | | 11,584.00 | 11,584.00 | | 209,827.00 |
| Recoverable from Belgium Red Cross | | | | | | | | |
| Adjustment Account | 12,689.00 | 12,689.00 | | | | | | |
| Reverse Charges adjustable | 14,850.00 | 3,600.00 | | | | | | |
| Due From Gratuity | | 81,955.00 | | | | | | |
| Due From Staff Provident Fund | | 4,523,874.92 | | | | | | |
| Recoverable from ICRC against salary | 2,310,820.00 | 3,598,354.00 | | | 736,144.00 | 736,144.00 | | |
| Recoverable from Income Tax | 15,758,674.60 | 20,151,446.90 | | | | | | |
| Property Tax recoverable | 198,962,735.30 | 165,610,997.30 | 320,000.00 | 320,000.00 | | | | |
| Rent recoverable | 114,107,443.00 | 71,768,678.00 | | | | | | |
| Electricity & Water recoverable from MOHFW | 1,271,204.00 | 650,377.00 | | | | | | |
| Electricity & Water recoverable from IFRC | | 149,474.00 | | | | | | |
| Electricity & Water recoverable from CMSS | 717,415.00 | (371,394.00) | | | | | | |
| Electricity & Water recoverable from DHR | 2,203,008.60 | (75,595.40) | | | | | | |
| Electricity & Water recoverable from NMPB | | 1,092,136.00 | | | | | | |
| Service Tax recoverable from Licencees | 1,950,036.80 | 1,950,036.80 | | | | | 25,000.00 | 25,000.00 |
| GST recoverable | | | | | | | | |
| Imprest recoverable | 11,193.17 | 11,193.17 | | | | | | |
| Comfort Fund | 10,000.00 | 10,000.00 | | | | | | |
| Income Tax recoverable (against appeal) | 451,115.00 | 451,115.00 | | | | | | |
| Vat receivable | 52,735.00 | 52,735.00 | | | | | | |
| Cenvat Adjustable | 600,631.00 | 934,845.00 | | | | | | |
| TDS on GST recoverable | 280,375.00 | 910,094.00 | | | | | | |
| Princ period adjustment | | | | | | | | |
| Expenses on different Programme | | | | | | | | |
| Total (A) | 679,570,460.55 | 783,111,023.48 | 48,775,594.77 | 29,473,812.96 | 176,226,432.12 | 219,329,367.95 | 5,592,031.95 | 2,743,718.30 |
| B) Loans and Advances | | | | | | | | |
| Advance to Staff | 220,236.40 | 472,011.40 | 774,291.30 | 644,460.30 | 1,112,418.50 | 1,226,492.50 | 55,160.00 | 13,950.00 |
| Advances to Sundry Parties | 900,308.42 | 4,091,738.50 | 4,891,412.77 | 12,505,783.77 | 1,915,006.54 | 1,915,006.54 | | 6,704,984.88 |
| Advances to State Branches | | | 72,323.00 | 69,978.46 | | | 300,547.00 | 97,499.00 |
| Prepaid Expenses | 43,661.00 | 586,286.00 | | | | | | |
| Total (B) | 1,164,205.82 | 5,150,035.90 | 5,738,027.07 | 13,220,222.53 | 3,027,425.04 | 3,141,499.04 | 355,707.00 | 6,816,433.88 |
| Total (A+B) | 680,734,666.37 | 788,261,059.38 | 54,513,621.84 | 42,694,035.49 | 179,253,857.16 | 222,470,866.99 | 5,947,738.95 | 9,560,152.18 |



Schedule - IX

Consolidated Current Assets, Loans & Advances

| A) Current Assets | M&CWB | | MACF | | Total | |
|--|---------------------|---------------------|------------------|------------------|-----------------------|-------------------------|
| | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 | 31.03.2019 | 31.03.2020 |
| Cash & Bank Balances | 3,812,927.83 | 2,377,923.55 | | | 524,816,949.76 | 672,044,136.69 |
| Accrued Interest | 1,086,371.44 | 1,665,911.18 | | | 38,461,585.05 | 76,926,979.07 |
| Stock in hand | | | 31,072.90 | 30,423.90 | 54,921.92 | 54,921.92 |
| Security Deposits | | | | | 1,612,298.00 | 1,612,298.00 |
| Sundry Debtors - Store | | | | | 130,873.35 | 130,873.35 |
| Sundry Debtors | | | | | 6,900.00 | 6,900.00 |
| Sf John Ambulance | | | | | 3,470,248.88 | 11,580,234.60 |
| Recoverable from Belgium Red Cross | | | | | 6,740,331.13 | 11,584.00 |
| Adjustment Account | | | | | 11,584.00 | 12,689.00 |
| Reverse Charges adjustable | | | | | 12,689.00 | 3,600.00 |
| Due From Gratuity | | | | | 14,850.00 | 291,782.00 |
| Due From Staff Provident Fund | | | | | - | 4,523,874.92 |
| Recoverable from ICRC against salary | | | | | 2,310,820.00 | 3,598,354.00 |
| Recoverable from Income Tax | | | | | 16,494,818.60 | 20,887,590.90 |
| Property Tax recoverable | | | | | 198,962,735.30 | 165,610,997.30 |
| Rent recoverable | | | | | 114,427,443.00 | 72,088,678.00 |
| Electricity & Water recoverable from MOHEW | | | | | 1,271,204.00 | 650,377.00 |
| Electricity & Water recoverable from IFRC | | | | | - | 149,474.00 |
| Electricity & Water recoverable from CMSS | | | | | 717,415.00 | (371,394.00) |
| Electricity & Water recoverable from DHR | | | | | 2,203,008.60 | (75,595.40) |
| Electricity & Water recoverable from NMPB | | | | | 1,092,136.00 | 1,092,136.00 |
| Service Tax recoverable from Licensees | | | | | 1,950,036.80 | 1,950,036.80 |
| IGST recoverable | | | | | - | - |
| Imprest recoverable | | | | | 36,193.17 | 36,193.17 |
| Comfort Fund | | | | | 10,000.00 | 10,000.00 |
| Income Tax recoverable (against appeal) | | | | | 451,115.00 | 451,115.00 |
| Vat receivable | | | | | 52,735.00 | 52,735.00 |
| Cenvat Adjustable | | | | | 600,631.00 | 934,845.00 |
| TDS on GST recoverable | | | | | 280,375.00 | 910,094.00 |
| Period adjustment | | | | | - | 5,640.00 |
| Expenses on different Programme | | | | | - | 3,551,031.00 |
| Total (A) | 4,899,299.27 | 4,043,834.73 | 31,072.90 | 30,423.90 | 915,094,891.56 | 1,038,732,181.32 |
| B) Loans and Advances | | | | | | |
| Advance to Staff | | 10,000.00 | | | 2,162,106.20 | 2,366,914.20 |
| Advances to Sundry Parties | | | | | 2,815,314.96 | 12,711,729.92 |
| Advances to State Branches | | | | | 4,891,412.77 | 12,505,783.77 |
| Prepaid Expenses | | | | | 423,933.73 | 753,763.46 |
| Total (B) | 7,402.73 | 10,000.00 | | | 10,292,767.66 | 28,338,191.35 |
| Total (A+B) | 4,906,702.00 | 4,053,834.73 | 31,072.90 | 30,423.90 | 925,387,659.22 | 1,067,070,372.67 |



INDIAN RED CROSS SOCIETY - GENERAL FUND
BALANCE SHEET AS AT 31st March, 2020

| LIABILITIES | SCHEDULE | AS AT 31.03.20 (Rs.) | AS AT 31.03.19 (Rs.) |
|-------------------------------------|-----------------|-----------------------------|-----------------------------|
| Capital Fund — | I | 104,242,519.02 | 104,242,519.02 |
| Fixed Assets - Building | | 5,747,000.00 | 5,747,000.00 |
| Assets Financed by outside Agencies | | 5,590,691.00 | 5,590,691.00 |
| Surplus | | 1,271,043,382.47 | 1,023,053,728.91 |
| Funds for Specific Purposes | II | 11,301,533.05 | 11,281,533.05 |
| Depreciation Reserve | V | 34,326,298.68 | 32,453,326.19 |
| Interest on Depreciation Reserve | | 47,407,418.28 | 47,407,418.28 |
| Current Liabilities & Provisions | III | 28,094,901.60 | 57,142,784.72 |
| Total (Rs.) | | 1,507,753,744.10 | 1,286,919,001.16 |
| ASSETS | SCHEDULE | AS AT 31.03.20 (Rs.) | AS AT 31.03.19 (Rs.) |
| Fixed Assets | V | 47,877,711.53 | 44,534,481.25 |
| Investments | | 319,111,213.80 | 262,920,000.00 |
| Current Assets, Loans & Advances | IV | 1,140,451,919.77 | 979,464,519.91 |
| Work In Progress - CPWD | | 312,899.00 | |
| Total (Rs.) | | 1,507,753,744.10 | 1,286,919,001.16 |

Schedule I to XIII form an integral part of the Accounts

As per our report of even date attached

For Sri Ravivarma & Co.
Chartered Accountants



(Signature)
(R. Ravinder, FCA)
Partner
M. No. 010421
Place : New Delhi

(Signature)
RAJESH PARERA
(Assistant Accountant)

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

(Signature)
MANISH CHOUDHARY
(Deputy Secretary)

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

Date : 25th November 2020

-12-

INDIAN RED CROSS SOCIETY - GENERAL FUND
INCOME & EXPENDITURE FOR THE YEAR ENDED 31st March, 2020

| INCOME | SCHEDULE | CURRENT YEAR (Rs) | PREVIOUS YEAR (Rs) |
|---|----------|-----------------------|-----------------------|
| INTEREST | | | |
| Licence Fees | VI | 48,473,597.88 | 35,571,550.00 |
| Fund Raising Membership Drive | VII | 299,337,467.00 | 270,999,596.00 |
| Income From Publicity Drive (HSS) | VIII | 11,688,539.00 | 9,435,019.00 |
| HEALTH PROMOTION Through Ayurveda & Yoga (Income) | IX | | 897.00 |
| Receipt from Nursing | | 264,000.00 | 285,000.00 |
| First Aid Training Programme | | 95,000.00 | 110,700.00 |
| Donation | | 15,203.00 | 37,691.00 |
| P.G. DIPLOMA COURSE IN DP&R (Income) | | 481,489.00 | 220,239.00 |
| PNS CONT TOWARDS ADMIN COST (Income) | | (173,000.00) | 480,050.00 |
| PROPERTY TAX | | 73,297.00 | |
| RTI | | 15,316.00 | |
| MISCELLANEOUS RECEIPTS | | 272.00 | 10.00 |
| Home Care Attendant Course (Income) | | 13,880.00 | 14,108.00 |
| Home Health Aid Course (Income) | | 206,000.00 | 150,000.00 |
| Unclaimed Credits by Bank | | | 245,124.51 |
| Sale of Scrap/Condemn Vehicles | | 1,168,177.00 | |
| Income From Publicity Store | XII | 6.00 | |
| Tender Fee | | 5,000.00 | |
| Molity Grant Return Back | | 42,660.00 | |
| TOTAL (Rs.) | | 361,706,903.88 | 317,549,984.51 |

| EXPENDITURE | SCHEDULE | CURRENT YEAR (Rs) | PREVIOUS YEAR (Rs) |
|---|----------|-------------------|--------------------|
| Management Expenses | X | 49,157,685.61 | 35,179,275.54 |
| Hospital Service Expenses | XI | 19,183,928.76 | 26,166,765.96 |
| HEALTH PROMOTION Through Ayurveda & Yoga (Exp.) | | 103,981.00 | 125,734.00 |
| PG Diploma Course in DP&R (Exp.) | | 162,660.14 | 307,676.72 |
| GRANT - CONT. TO IFRC / L O R C S (CHF-153015) | | 11,287,534.00 | 10,703,399.25 |
| GRANT - MOIETY | | 31,260.00 | 590,100.00 |
| Home Health Care Attendant Course (Exp.) | | 43,100.00 | |
| GAP (E-RAKTKOSH) Meeting | | 127,534.00 | |
| PROPERTY TAX - NIZAMUDDIN 2003-04 | | 3,400.00 | 64,960.00 |
| PRIOR PERIOD EXPENSE | | 145,658.69 | 788,530.00 |
| FUND RAISING EXPENSES | | | 331,101.05 |
| Staff Quarter Maintenance | XIII | 222,331.73 | 1,659,245.52 |
| Meeting & Mission | | 1,593,346.22 | 25,990,158.28 |
| MAINT. OF BLDG. HQ | | 22,446,778.65 | 402,542.02 |
| MAINT. OF Equipments | | 634,041.02 | |
| INCOME TAX | | 1,652,050.00 | |
| Interest paid on late deposit of GST | | 3,212.00 | 75,357.00 |
| DEPRECIATION ON FIXED ASSETS | | 1,872,972.49 | 1,615,209.97 |



PROVISION FOR GST AS PER GST AUDIT

Deficit as per Income & Expenditure Account of:

| | | |
|-------------------------------------|------------------|------------------|
| Food Bank | 21,932,000.13 | 5,045,776.00 |
| S. No. & Child Welfare Bureau | 33,065,821.79 | |
| TOTAL (Rs.) | 113,717,250.31 | 54,997,821.92 |
| | | 158,997,877.23 |
| Surplus/Deficit for the year | 247,989,653.57 | 158,552,107.28 |
| Accumulated Surplus brought forward | 1,023,053,728.91 | 864,501,621.62 |
| Accumulated Surplus carried forward | 1,271,043,382.47 | 1,023,053,728.91 |

For Sri Ravivarma & Co.,

Chartered Accountants

(R. Ravinder, Partner)

M. No. 010421

Firm Regn. no. 008591

Place : New Delhi

Date: 25th December, 2020



[Signature]
RAJESH PARERA
 (Assistant Accountant)

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

[Signature]
MANISH CHOUDHARY
 (Deputy Secretary)

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

Date: December, 2020

INDIAN RED CROSS SOCIETY - GENERAL FUND
SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31 MARCH 2020

SCHEDULE-I

| PARTICULARS | AS AT 31.03.20 (Rs.) | AS AT 31.03.19 (Rs.) |
|--|-----------------------|-----------------------|
| CAPITAL ACCOUNT | | |
| 1. General Fund: | | |
| a) Original Corpus | 5,633,448.77 | 5,633,448.77 |
| As per last Balance Sheet | | |
| b) Silver Jubilee | 8,010,290.31 | 8,010,290.31 |
| As per last Balance Sheet | | |
| c) Joint Council Legacy | 28,547,125.61 | 28,547,125.61 |
| As per last Balance Sheet | | |
| 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 | 16,893,910.00 |
| As per last Balance Sheet | 1,375,515.93 | 1,375,515.93 |
| b) Japanese Red Cross Development Fund | | |
| 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 31.03.20 (Rs.) | AS AT 31.03.19 (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 | 639,750.54 | 617,977.54 |
| Add: Receipts | 10,000.00 | 40,000.00 |
| Less: Expenses | | (18,227.00) |
| | <u>649,750.54</u> | <u>639,750.54</u> |
| iii) YRC Special Fund | | |
| As per last Balance Sheet | 49,500.00 | 49,500.00 |
| Add: Receipts | 10,000.00 | |
| Less: Expenses | | |
| | <u>59,500.00</u> | <u>49,500.00</u> |
| b) Nursing Service | Total (A) | 1,264,424.55 |
| i) Raj Kumari Amrit Kaur Scholarship | 41,040.66 | 41,040.66 |
| ii) Florence Nightingale Scholarship | 125,209.01 | 125,209.01 |
| iii) Edwina Mountbatten Memorial Fund | 336,061.04 | 336,061.04 |
| | <u>502,310.71</u> | <u>502,310.71</u> |
| c) Indian Ex-Servicemen | 5,451.59 | 5,451.59 |
| As per last Balance Sheet | | |
| d) Artificial Limbs for Civilian | 294,769.50 | 294,769.50 |
| As per last Balance Sheet | | |
| e) Development Programme | 2,329,801.00 | 2,329,801.00 |
| As per last Balance Sheet | | |
| f) Socio Economic Project | 24,470.16 | 24,470.16 |
| As per last Balance Sheet | | |
| g) Japanese Red Cross Development | 739,551.80 | 739,551.80 |
| As per last Balance Sheet | | |
| h) I.G. Memorial | 3,689,453.95 | 3,689,453.95 |
| As per last Balance Sheet | | |
| i) Japanese Red Cross Multipurpose Project | 1,882,889.61 | 1,882,889.61 |
| As per last Balance Sheet | | |
| j) National Dis. Workshop | 25,020.00 | 25,020.00 |
| As per last Balance Sheet | | |
| k) Local Grant for Aids Manual | 151,538.18 | 151,538.18 |
| As per last Balance Sheet | | |
| l) Training/ Seminar Workshop | 371,852.00 | 371,852.00 |
| As per last Balance Sheet | | |



| | | |
|-------------|---------------|---------------|
| Total (Rs.) | 11,301,533.05 | 11,281,533.05 |
|-------------|---------------|---------------|

| CURRENT LIABILITIES | | SCHEDULE-III |
|------------------------|----------------------|----------------------|
| PARTICULARS | AS AT 31.03.20 (Rs.) | AS AT 31.03.19 (Rs.) |
| Payable on account of: | | |

| | | |
|---|----------------------|----------------------|
| a) Security Deposit | 9,241.90 | 9,241.90 |
| b) Security Deposit and Earnest Money from contractor/Suppliers | 2,221,589.25 | 2,178,559.25 |
| c) Audit Fee Payable | 60,000.00 | 60,000.00 |
| d) Expenses Payable | 7,762,061.68 | 5,871,053.00 |
| e) Inter Fund Adjustment (Credit) | 4,592,897.30 | 43,446,133.95 |
| f) Sundry Creditor Suppliers/Contractors | 3,423,817.74 | 3,423,017.74 |
| g) Payable to staff | 379,799.00 | 555,548.00 |
| h) TDS Payable | 65,973.00 | 45,232.00 |
| i) Legal Heir of Staff-Gopal Singh | 11,826.00 | 11,826.00 |
| j) Due to Staff Provident Fund | - | 476,125.08 |
| k) Donation for Ambulance from NBCC | 65,334.00 | 65,334.00 |
| l) CGST Payable | 2,608,350.50 | 126,731.99 |
| m) SGST Payable | 2,322,293.50 | (156,395.01) |
| n) IGST Payable | (85,418.20) | 827,459.89 |
| o) RETAINED MONEY | 360,000.00 | |
| p) PROVISION FOR SGST PAYABLE-GST AUDIT | 2,045,307.00 | |
| q) PROVISION FOR CGST PAYABLE-GST AUDIT | 2,045,307.00 | |
| r) PROVISION FOR IGST AS PER GST AUDIT | 3,605.00 | |
| Total (A) | 27,891,984.67 | 56,939,867.79 |
| 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 |
| Total (B) | 202,916.93 | 202,916.93 |
| Total (A+B) (Rs.) | 28,094,901.60 | 57,142,784.72 |

| CURRENT ASSETS | | SCHEDULE-IV |
|----------------|----------------------|----------------------|
| PARTICULARS | AS AT 31.03.20 (Rs.) | AS AT 31.03.19 (Rs.) |

| | | |
|-----------------------------|------------|------------|
| i) Saving Bank Account with | | |
| a) Punjab National Bank | 107,700.16 | 107,700.16 |



| | | |
|--|-----------------------|------------------------|
| State Bank of India Rail Bhawan | 2,355,809.65 | 2,234,776.15 |
| SBI Saving Bank A/c | 162,014.94 | 156,796.94 |
| d) Book Overdraft - IDBI Saving A/c (HSS) | - | (513,715.00) |
| Total (A) | 2,625,524.75 | 1,985,558.25 |
| ii) Current Account with | | |
| a) State Bank of India (SBI) | (8,492,730.72) | 13,716.36 |
| b) Book Overdraft - IDBI | (8,492,730.72) | (73,048,921.00) |
| | | (73,035,204.64) |
| iii) Cash Balances | | |
| Imprest - cash with different Funds | 16,100.00 | 16,100.00 |
| iv) CLTD Account with SBI RAIL BHAWAN | 820,000.00 | 3,730,000.00 |
| iv) CLTD Account with SBI MAIN BRANCH | 451,672,787.79 | 1,144,000.00 |
| v) CLTD Account with IDBI | - | 374,848,522.85 |
| vi) CLTD Account with IDBI - HSS | 452,508,887.79 | 1,451,147.00 |
| | | 381,189,769.85 |
| vi) Stock in hand (As per Certified by the Management) | | |
| a) Main Stores | 53,273.05 | 53,303.05 |
| b) Hospital Services | 1,648.87 | 1,648.87 |
| | 54,921.92 | 54,951.92 |
| vii) Recoverable on account of | | |
| a) Sundry Debtors-Stores | 130,873.35 | 130,873.35 |
| b) Advance to staff | 463,500.40 | 211,725.40 |
| c) Advance recoverable from/to Sundry Parties | 4,091,738.50 | 900,308.42 |
| d) Inter Fund Adjustment (Debit) | 352,190,860.39 | 298,729,853.54 |
| e) Income Tax Recoverable | 20,151,446.90 | 15,758,674.60 |
| f) Recoverable from St. JOHN AMBULANCE | 11,580,234.60 | 6,740,331.13 |
| g) Due From Gratuity | 81,955.00 | - |
| h) Due From Staff Provident Fund | 4,523,874.92 | - |
| Total (E) | 393,214,484.06 | 322,471,766.44 |

Continue to Next Page:



| | | |
|--|---------------------|---------------------|
| viii) Security Deposit with NDMC | | |
|) Main Building | 1,139,270.00 | 1,139,270.00 |
| b) Staff Quarter : | | |
| i) Kaka Nagar | 2,740.00 | 2,740.00 |
| ii) Sarojini Nagar | 3,200.00 | 3,200.00 |
| iii) Red Cross Road | 2,350.00 | 2,350.00 |
| c) Stores Depot | 250.00 | 250.00 |
| d) HSEB -CTI | 100.00 | 100.00 |
| e) Security Deposit with Indraprastha Gas Ltd. | 45,000.00 | 45,000.00 |
| f) Water Meter NDMC | 10,500.00 | 10,500.00 |
| ix) Security Deposit with Post Office | | |
| | 1,203,410.00 | 1,203,410.00 |
| x) Hospital Services | | |
| a) Advance Recoverable from Staff/branch | 8,511.00 | 8,511.00 |
| b) Due from Bank | 83,388.00 | 83,388.00 |
| c) Imprest Banglore Home | 220,546.75 | 220,546.75 |
| d) Security Deposit | 44,593.00 | 44,593.00 |
| e) Comfort Fund | 10,000.00 | 10,000.00 |
| f) Adjustment Account | 12,689.00 | 12,689.00 |
| g) Imprest Payable | 11,193.17 | 11,193.17 |
| | 390,920.92 | 390,920.92 |
| xi) Prepaid Expenses | 43,661.00 | 43,661.00 |
| xii) Rent Recoverable from-IDBI | 13,579,448.00 | 13,579,448.00 |
| xiii) Rent Recoverable from-ISM | 40,331,566.00 | 40,331,566.00 |
| xiv) Rent Recoverable from-CMSS | 17,018,097.00 | 17,018,097.00 |
| xv) Accrued Interest on Investment | 22,237,317.47 | 22,237,317.47 |
| xvi) Vat Receivable | 52,735.00 | 52,735.00 |
| xvii) Recoverable against Salary from funding agency | 2,310,820.00 | 2,310,820.00 |
| xviii) Property Tax Recoverable-CMSS | 40,805,364.12 | 40,805,364.12 |
| xix) Property Tax Recoverable-DHR | 46,348,473.18 | 46,348,473.18 |
| xx) Rent Recoverable-DHR | 13,103,229.00 | 13,103,229.00 |
| xxi) Property Tax Recoverable - IDBI | 64,276,597.00 | 64,276,597.00 |
| xxiv) Cenvat Adjustable | 600,631.00 | 600,631.00 |



| | | |
|---|-------------------------|-----------------------|
| xxv) Property Tax Recoverable-AYUSH | 4,335,410.00 | 4,335,410.00 |
| xxvi) Electricity & Water Recoverable - IFRC | 149,474.00 | - |
| xxvii) Electricity & Water Recoverable - CMSS | (371,394.00) | 717,415.00 |
| 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 | 13,280,313.00 | 24,146,023.00 |
| xxxiv) Electricity & Water Recoverable - DHR | (75,595.40) | 2,203,008.60 |
| xxxv) Property Tax Recoverable-MOHFW | 74,486,354.00 | 43,196,891.00 |
| xxxvi) IGST Recoverable | | - |
| xxxvii) Rent Recoverable from NMPB | 4,246,876.00 | 5,929,080.00 |
| xxxviii) TDS on GST Recoverable | 910,696.00 | 280,375.00 |
| xxxix) Electricity & Water Recoverable - MOHFW | 650,377.00 | 1,271,204.00 |
| xxxx) Reverse Charge Adjustable | 3,600.00 | 14,850.00 |
| xxxxi) Electricity & Water Recoverable - NMPB | 1,092,136.00 | - |
| xxxxii) Property Tax Recoverable-NMPB | 10,863,827.00 | - |
| xxxviii) TDS on GST | (602.00) | - |
| Total (Rs.) | 1,140,451,919.77 | 979,464,519.91 |



| SNo. | Fixed Assets | COST | | | DEPRECIATION | | | WDV | | Dep % |
|------|--------------------------------|------------------------|---------------------|-------------------|------------------------|------------------------|---------------------|------------------------|------------------------|---------------------|
| | | As On 01-04-19 (Rs) | Additions | Sale | As On 31-03-20 (Rs) | As On 01-04-19 (Rs) | For The Year | As On 31-03-20 (Rs) | As On 31-03-19 (Rs) | |
| 1 | Air conditioner | 451,711.00 | | - | 451,711.00 | 375,307.00 | 15,280.80 | 390,587.80 | 76,404.00 | 20 |
| 2 | Electricity Equipment | 4,803,094.64 | 17,464.00 * | - | 4,820,558.64 | 3,204,253.97 | 323,260.93 | 3,527,514.90 | 1,598,840.67 | 20 |
| 3 | Electrical Equipments | 79,700.00 | - | - | 79,700.00 | 28,380.63 | 10,263.87 | 38,644.50 | 51,319.37 | 20 |
| 4 | Fire Fighting Equipment | 4,208,529.30 | - | - | 4,208,529.30 | 3,821,677.63 | 77,370.33 | 3,899,047.97 | 386,851.67 | 20 |
| 5 | FIXTURE | 487,523.00 | - | - | 487,523.00 | 256,680.14 | 23,084.29 | 279,764.43 | 230,842.86 | 10 |
| 6 | Furniture & Equipment 'B' Home | 3,291.25 | - | - | 3,291.25 | 3,250.95 | 2.01 | 3,252.97 | 40.30 | 5 |
| 7 | Furniture & Equipment HQ | 2,017,072.34 | 17,200.00 | 2,623.72 | 2,031,648.62 | 1,875,242.97 | 23,460.85 | 1,898,703.82 | 141,829.37 | 15 |
| 8 | Furniture & Stores Depot | 34,258.52 | - | - | 34,258.52 | 34,209.85 | 7.30 | 34,217.15 | 48.67 | 15 |
| 9 | H.Q BUILDING | 7,334,902.94 | - | - | 7,334,902.94 | 6,976,102.04 | 35,880.09 | 7,011,982.13 | 358,800.90 | 10 |
| 10 | Electrical Lifts | 5,049,488.58 | - | - | 5,049,488.58 | 4,672,862.54 | 75,325.21 | 4,748,187.75 | 376,626.04 | 20 |
| 11 | Power Generating Equipment | 1,514,806.25 | - | - | 1,514,806.25 | 1,033,399.90 | 96,281.27 | 1,129,681.17 | 481,406.35 | 20 |
| 12 | Red Cross Home - Bangalore | 2,007,425.00 | - | - | 2,007,425.00 | 1,087,616.47 | 91,980.85 | 1,179,597.32 | 919,808.53 | 10 |
| 13 | Staff Quarters- Kaka Nagar | 640,674.39 | - | - | 640,674.39 | 634,552.25 | 612.21 | 635,164.46 | 6,122.14 | 10 |
| 14 | Staff Quarters - R.C.Road | 469,009.93 | - | - | 469,009.93 | 463,581.80 | 542.81 | 464,124.62 | 5,428.13 | 10 |
| 15 | Staff Quarters- Sarojini Nagar | 604,737.50 | - | - | 604,737.50 | 601,456.98 | 328.05 | 601,785.03 | 3,280.52 | 10 |
| 16 | Stores Depot Building | 338,532.48 | - | - | 338,532.48 | 335,385.45 | 314.70 | 335,700.15 | 3,147.03 | 10 |
| 17 | Telephone Equipment | 354,464.00 | 3,709,763.00 | 398,573.00 | 3,461,128.13 | 350,467.92 | 799.22 | 351,267.14 | 3,996.08 | 20 |
| 18 | VEHICLE | 149,938.13 | - | - | 149,938.13 | 149,920.08 | 662,241.61 | 812,161.70 | 18.05 | 20 |
| 19 | Water Supply Pump | 286,631.00 | - | - | 286,631.00 | 243,345.79 | 8,657.04 | 252,002.83 | 43,285.21 | 20 |
| 20 | Wooden Fixtures | 2,361,000.00 | - | - | 2,361,000.00 | 1,511,040.00 | 339,984.00 | 1,851,024.00 | 849,960.00 | 40 |
| | Total | 33,196,790.25 | 3,744,427.00 | 401,196.72 | 36,540,020.53 | 27,658,734.37 | 1,785,677.46 | 29,444,411.83 | 7,095,608.69 | 5,538,055.88 |
| 21 | Assets against IFRC | 381,696.00 | - | - | 381,696.00 | 373,101.07 | 1,718.99 | 374,820.06 | 8,594.93 | 20 |
| 22 | Assets against IFRC | 695,600.00 | - | - | 695,600.00 | 679,936.44 | 3,132.71 | 683,069.15 | 15,663.56 | 20 |
| 23 | Assets against IFRC | 391,820.00 | - | - | 391,820.00 | 326,475.73 | 6,534.43 | 333,010.16 | 65,344.27 | 10 |
| 24 | Assets against IFRC | 3,920,950.00 | - | - | 3,920,950.00 | 3,267,046.22 | 65,390.38 | 3,332,436.59 | 653,903.79 | 10 |
| 25 | Assets against CRC | 200,625.00 | - | - | 200,625.00 | 148,032.36 | 10,518.53 | 158,550.89 | 52,592.64 | 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 | 4,794,591.82 | 87,295.03 | 4,881,886.85 | 6,543,099.19 | |
| | Grand Total | 44,534,481.25 | 3,744,427.00 | 401,196.72 | 47,877,711.53 | 32,453,326.18 | 1,872,972.49 | 13,551,412.85 | 12,081,155.07 | |

(0.00)

* It includes Assets handed over by IDBI



SCHEDULE-VI

| | 31.03.20 | 31.03.19 |
|---------------------------------|----------------------|----------------------|
| Interest Income | | |
| Interest on C L T D | 25,096,765.88 | 24,204,048.00 |
| Interest On Saving Bank Account | 31,935.00 | 244,573.00 |
| Interest on Vehicle Advance | 10,932.00 | 7,200.00 |
| Interest on Investment | 23,333,965.00 | 11,103,861.00 |
| Interest on Motor Cycle Advance | - | 11,868.00 |
| TOTAL (Rs.) | 48,473,597.88 | 35,571,550.00 |

SCHEDULE-VII

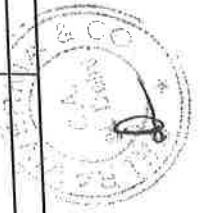
| | 31.03.20 | 31.03.19 |
|---------------------|-----------------------|-----------------------|
| Licence Fees | | |
| Rent - CMSS | 130,536,576.00 | 30,191,234.00 |
| Rent - DHR | 129,017,528.00 | 118,484,949.00 |
| Rent - MOHFW | 39,770,023.00 | 117,288,047.00 |
| Rent - NMPB | 13,340.00 | 5,024,642.00 |
| BHHS-Staff Qtr Rent | | 10,724.00 |
| TOTAL (Rs.) | 299,337,467.00 | 270,999,596.00 |

SCHEDULE-VIII

| | 31.03.20 | 31.03.19 |
|-------------------------------|----------------------|---------------------|
| Fund Raising Membership Drive | | |
| Fund Raising- Donation | 982.00 | 725,014.00 |
| Membership Subscription | 11,687,557.00 | 8,710,005.00 |
| TOTAL (Rs.) | 11,688,539.00 | 9,435,019.00 |

SCHEDULE-IX

| | 31.03.20 | 31.03.19 |
|-----------------------------------|----------|---------------|
| Income from Publicity Drive (HSS) | | |
| Sale of Store | - | 806.00 |
| Water/Elect. Charges | - | 91.00 |
| TOTAL (Rs.) | - | 897.00 |



SCHEDULE-X

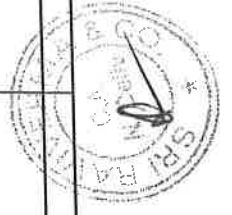
| Management Expenses | 31.03.20 | 31.03.19 |
|---|----------------------|----------------------|
| Bank Charges | 347,421.04 | 51,445.05 |
| HQ Audit Fee | 60,000.00 | 60,000.00 |
| <i>HQ Legal Expenses</i> | - | 367,500.00 |
| HQ Liveries to staff | - | (1,032.00) |
| HQ LTC | 177,845.00 | 742,602.00 |
| HQ Medical Aid to staff | 1,764,929.67 | 849,703.80 |
| HQ Miscellaneous office expenses | 302,383.65 | 211,079.65 |
| HQ Postage Telegraph & Telephone | 181,573.72 | 136,611.12 |
| HQ Printing & Stationery | 161,194.88 | 373,465.66 |
| HQ Salary & Allowance | 35,077,129.92 | 27,154,778.05 |
| Contribution To Gratuity | 5,000,000.00 | - |
| HQ Transport Expenses | 391,943.64 | 701,951.21 |
| HQ Professional Services | 919,254.49 | 394,815.00 |
| IRISH Salary | (40,610.00) | 469,490.00 |
| TA/DA | 111,742.00 | 290,545.00 |
| IRCS Ad-Hoc Salary | 3,344,870.00 | 3,375,349.00 |
| Home Health Aide Course (Exp) | 69,519.00 | 972.00 |
| IRCS Ad-Hoc Salary - Out Source | 781,500.60 | - |
| HQ. CENTENARY CELEBRATIONS | 425,000.00 | - |
| INTEREST ON LATE DEPOSIT OF TDS | 144.00 | - |
| Unclaimed DR/CR by Bank (Old) Written Off | 81,844.00 | - |
| TOTAL | 49,157,685.61 | 35,179,275.54 |

SCHEDULE-XI

| Hospital Services Expenses (HSS) | 31.03.20 | 31.03.19 |
|----------------------------------|----------------------|----------------------|
| Administrative Expenses | 3,974,372.76 | 5,916,932.96 |
| Bangalore Home Running Expenses | 4,623,667.00 | 5,418,618.00 |
| Welfare Services | 10,585,889.00 | 14,831,215.00 |
| TOTAL (Rs.) | 19,183,928.76 | 26,166,765.96 |

SCHEDULE-XII

| Publicity Expenses | 31.03.20 | 31.03.19 |
|---------------------------------------|---------------|----------|
| Publicity-Salary & Allowance | (6.00) | - |
| Deficit/Surplus as per Store Accounts | (6.00) | - |
| TOTAL (Rs.) | (6.00) | - |



SCHEDULE-XIII

| Fund Raising Expenses | 31.03.20 | 31.03.19 |
|-----------------------|----------|-------------------|
| Salary & Allowances | | 788,130.00 |
| F.R Misc. Office Exp. | | 400.00 |
| TOTAL (Rs.) | | 788,530.00 |



INDIAN RED CROSS SOCIETY - GENERAL FUND
PUBLICITY STORES ACCOUNT
For The Year Ended 31st March, 2020

| EXPENDITURE | CURRENT YEAR (Rs.) | PREVIOUS YEAR (Rs.) |
|---|--------------------|---------------------|
| Opening Stock | | 53,303.05 |
| Surplus Carried Over to Main Income & Expenditure Account | 53,303.05 6.00 | |
| TOTAL (Rs.) | 53,309.05 | 53,303.05 |
| INCOME | CURRENT YEAR (Rs.) | PREVIOUS YEAR (Rs.) |
| Sale of Store Closing Stock | 36.00 53,273.05 | 53,303.05 |
| Deficit Carried Over to Main Income & Expenditure Account | | |
| TOTAL (Rs.) | 53,309.05 | 53,303.05 |

RAJESH PARERA
(Assistant Accountant)

MANISH CHOUDHARY
(Deputy Secretary)

M.P. GUPTA
(Hony. Treasurer)

R.K. JAIN
(Secretary General)

For Sri Ravivarma & Co.

Chartered Accountants



R. Ravinder, FCA
(Partner)


M. No. 010421

Firm Regn. No. 00859N

INDIAN RED CROSS SOCIETY
HOSPITAL SERVICES
STORES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

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


RAJESH PARERA
(Assistant Accountant)


MANISH CHOUDHARY
(Deputy Secretary)


M.P. GUPTA
(Hony. Treasurer)


R.K. JAIN
(Secretary General)



For Sri Ravivarma & Co.
Chartered Accountants
(R. Ravinder, FCA)
Partner
M. No. 010421
Firm Regn. no. 00859N
Place : New Delhi
Date: Sept. 2019

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, its National Headquarters at Red Cross road ,New Delhi – as at 31st March 2020 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 and applicable accounting standards unless otherwise stated specifically, of the state of affairs of the above fund of society as on 31st March 2020 and its Income and Expenditure ended on that date.

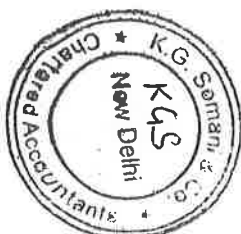
2. Management's Responsibility for the Financial Statements

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 misstatements 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 that 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 amount and disclosures in 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) | Over Expenditure Regarding Gujarat district relief project PMO-ADB-5(Schedule –D) | Rs 560.40 |
| (iii) | (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 |
| (iv) | Advance to UP state branch- Inclusive of Rs. 3,00,000/- for KumbhMela 2019 (Schedule-k) | Rs. 6,00,000.00 |
| (v) | Rehabilitation of Families of Militant in J &K (Schedule-J) | Rs. 5,00,000.00 |
| (vi) | Advance to Gujarat State Branch towards (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 |
| (vii) | Advance to Kerala's State Branch to implement (a) The Livelihood program (Schedule-J) | Rs. 50,00,000.00 |
| | (b) Epidemic control program (Schedule-J) | Rs. 30,00,000.00 |
| | (c) Well cleaning program (Schedule-J) | <u>Rs. 16,98,900.00</u> |
| | | Rs. 96,98,900.00 |
| | | <u>RS. 1,53,28,587.08</u> |
| | | Rs. 1.53 Crore |

State Branches have neither submitted the account so far nor any justification available.
No provision for bad and Doubtful debt/ advances have been made.

- (B) The Society has paid Rs. 25.03 lacs to IFRC as an advance during the year 2013-14
Schedule- 'J'. The purpose of Advance not readily available.

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

(C) Fixed Assets- Property, Plant& Equipment

- (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 and general relief and medical store has been carried
out during the year in Bahadurgarh warehouse but report is not signed by Mr. Mahesh
Kumar (Accountant). Management Explained that he was absent on that date.
Besides no comparison with Schedule-G has 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 realizable value.

- (c) Furniture and Equipment HQ-and warehouses at the cost of Rs.4,09,538.28 WDV Value Rs,5,252.26 at serial no-3 of schedule-G into Respective head as well as location not available. Physical verification report as on 31st March 2020 is also not available.
- (d) 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.
- (e) Hospital Equipment found on physical verification in Arakkonam Warehouse during 2018-19 had neither been valued nor been taken in Schedule-G.
- (f) Mobile App. Costing Rs. 3.30 lacs had been capitalized during the year 2016-2017 as fixed assets by credit to Gifted Assets – NDMA- First Aid Mobile Application from NDMA under the head Capital Fund of Balance Sheet. It is neither as per Accounting Standard-12(Grants) nor according to policy followed in other division of society. The society show it under Fixed Assets Schedule -G and depreciation is charged thereon.
- (g) The Fixed Assets and stocks are insured for Rs. 2.32 Crores vide policy no. 354501592010000051 from 15th October, 2020. But Fixed Assets Schedule G show cost of Fixed Assets of Rs. 4.99 crores and written down value of Rs. 1.65 crores as on 31st march 2020. Value of stocks as on 31st March, 2020 is not available.

(D) 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.

(E) Inter Fund Balance

Inter fund balance shows Credit Balance (net) of Rs 28.43crore. Last year Rs.25.08crore as per current liabilities (Schedule-f), needs settlement.

(F) 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 budget (actual liability neither ascertained nor estimated) for the year in respect of Kolkata, Bahadurgarh, Arakkonam, Virangam warehouses and National Headquarters only on yearly basis. No contribution is made for Vikhroli, and Guwahati warehouses.

The unsigned budget does not quote any reason for non contribution regarding vikroli warehouse.

We have been informed that Guwahati warehouse has workers/Staff on daily basis, not eligible for Gratuity/any other Terminal dues. It needs a review in our opinion as bill of



wages for April 2020 show that Shri Ananta Kumar Deka as casual worker with date of appointment as 1st July 2011- 9 years back, the wage bill is for the whole month i.e. 30 days, but term casual/daily basis stands for non regular and /or not permanent in our view.

Shortfall/Excess in provision over actual payment on above account, if any, have neither been quantified nor compensated.

- II. **Leave encashment**-Leave Encashment and other allowances except Ex-Gratia, are paid as per Central Government Rules (Central Civil Services).
- III. **Ex Gratia**-Ex- Gratia is accounted for as per circular no. B-11012/01/19-P&A Dated-03rd September 2019, but test check shows that payments are not strictly as per rules e.g. Mrs. P S Santhi employee code-519 was paid Rs. 9,714 instead of Rs. 10,000.

Besides, it is payable to staff members of IRCS and contractual employees. Circular is silent regarding payment to (i) Purely temporary contractual staff (ii) Drawing consolidated salary inclusive of all allowances. But Shri Kirti Raj Thakur assistant superintendent of store had been paid Ex-Gratia. We are of the opinion that it requires special approval of secretary general but management explained that there is no such need, as per the decision of competent authority that the payment of ex-gratia has been made to all contractual employees working in IRCS NHQ payroll.

- IV. **Provident Fund**- Society's Provident Fund contribution for staff is paid to Indian Red Cross Society Staff Provident Fund unit every 6 months. No contribution is paid for Guwahati warehouse as it has workers /staff on daily basis as per management but it needs review as explained in (i) above- (Gratuity).

No contribution to provident fund for Vikroli warehouse staff is made as there is no employee of IRCS according to the management.

Books of Account show's that Rs2,00,990 was payable on 31/03/2020 & paid during 2020-21.

The Society's contribution to Provident Fund for National Head Quarter for first 6 months and second 6 months differs from Rs 1,70,880 to Rs 1,57,280 and being reconciled.

(G) Internal Audit/Internal Control/Internal Check

An Authority was appointed to attend day to day work of internal auditor vide office order no. 348 dated 28 February, 2019. However, their reports are not examined due to its non-availability.

It is further observed that there is weak system of internal check/Internal control and needs to be strengthened.eg-(i) Cheque No. 006981 dated 20-11-2019 (voucher no. DR/SBI/IDBI/004 dated 20-11-2019) for Rs.45,30,035 is cancelled one, correct cheque no. is 006982.



(ii) The vouchers are controlled by serial number on monthly basis instead of yearly basis to avoid additional vouchers at month end date on later date.

(H) 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 Deposits) Current account with S.B.I. and IDBI saving bank account and other saving accounts
- (iii) Leave Encashment paid to staff.

(I) Donations

The donations received for specific purpose/ projects are credited to the respective funds account and other donations received are recognized as income of the society. However, the system of accounting of general donations needs to be strengthened.

(J) 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 charges to salary account for which no provision is made in the books earlier.
- (ii) No specific separate bank and/or investment account are maintained in respect of each funds. The balance in various fund accounts are subject to reconciliation from donors and consequential adjustment. Payment if any are made from bank account of the society.

Management advised that funds are represented by investment in fixed deposit and CLTD (Corporate liquid term deposit). Such investment with accrued interest stands at Rs. 11.39 crore and Funds at Rs 10.89 crore.

- (iii) Society has Bank Accounts at the site of warehouses, which are operated by authorized officer of warehouses. But these Bank Accounts are not reflected in the Financial Statements under audit, but bank/incidental charges are charged in the Accounts of Society. eg- AKM bank charges Rs 236 (previous year Rs 206)
- (iv) Stocks and movement of stocks in different warehouses are not reflected in the Financial Statements.

The receipts of Funds for Replenishments of Store are credited to replenishment of stores under the heads 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 and Services'.

Stocks in warehouses except Bahadurgarh have been physically verified by the management during 2018-19 and Bahadurgarh during 2019-20 but the adjustments of deficiencies- excess or shortage, unserviceable item not available.

- (v) **Advances to state branches regarding different programs-** The DR Fund had taken in hand various programs during the year like IRCS SERV Program, IRCS SERV Scale-up Program and vocational training. Advances had been sent to state branches and the amount had been shown as advance to state branches.

In few cases the state branches had met the expenditure on these programs from their own resources and sent the account to NHQ for reimbursement before 31/03/2020 but not reimbursed. Such Credit balance Ledger Code No C01-38129 had also been shown as liability of DR Fund (Schedule F).

- (vi) **Security Deposit against Rent (Rs 1,00,000)** -The DR Fund received the security deposit (non interest bearing) from M/S Silver Pacific Packaging as per agreement dated 28th August 2002.
- (vii) **Non Booking of Expenses-** In few cases the actual expenses are neither booked for full year-or 12 months nor provided for on best estimate basis for remaining unbooked period. eg- security charges for Virangam Warehouse
- (viii) **Recovery/write-off of expenses regarding different programs undertaken by the fund** DR fund had undertaken following programs

- a) **MDR TB Project**-The fund spent Rs-33.71Lakh during the current year and Rs 20.92 lakhs in the previous year and transferred the both amounts to the income & Expenditure A/c of the relevant year.

The fund Capitalised Rs.7.04 lakhs as current assets and advances during the current year (Schedule K) from state branches.

National managing body decided on 23rd Jan 2019(item No 23) approved the proposal to support 80% of project in five state Branches from NHQ funds and remaining 20% will be contributed by the respective state branches.

However above decision neither identified/specified five state branches nor project cost is specified nor it approves write off of expenses nor it specifies the source of funds to finance the project except National Head Quarter Funds. It also does not specifies division of IRCS to undertake the project nor anytime schedule. The books of accounts show that Project is carried over by Karnataka, Gujarat, Punjab, Haryana, U.P. state branches.

- b) **IRCS-SERV Program and IRCS up-scaling SERV Program** – The unit spent Rs.26.40 lakh and Rs 2.97 lakh on the above programs during the year Ledger Code No. C02_11142 and Ledger Code No. C02_111444 respectively and



capitalized the whole amount as current assets and advances (schedule K).

National Managing Body decided to undertake UP-SCALING SERV Program at item no 5 in the meeting held on 23rd Jan 2019 and specified specific activities thereunder. The decision is silent on all other issues including division of IRCS to undertake it and source of funding it.

National Managing Body decided in its meeting on 23rd Jan 2019 at item No20(b) to implement SERV Program and approved expenditure upto Rs 1.21 crores from DR Funds and Rs 70 Lakh funding support is being provided by IFRC Hong Kong Red Cross and ICRC (Total budget approved was 1.91 crores (Rs 1.21 crores from DR Funds + Rs 0.70 crores from IFRC Hong Kong Red Cross + ICRC)

Sequence of funding is not expressly decided i.e. outside source first or DR Fund first. Thus capitalization of Rs 26.40 Lakh maybe reviewed. However the books of accounts of IRCS Foreign Exchange division Ledger Code No C02-17895 IFRC-SERV Program account show credit balance of Rs 27,34,309.10(Rs 27.34 lakhs) on 31/3/20. But neither it is transferred to DR Fund nor expenditure of Rs 26.40 lakh (Rs 26,39,708) capitalize in DR Fund has been transferred to the books of IRCS Foreign Exchange. Hence outstanding in the books of both divisions of IRCS.

- c) Vocational training- National Managing Body decision on undertaking the program is not readily available. Amount Rs 6.50 lakhs Sent to West Bengal state branch for the purpose are still lying with them as advance and are shown as advance to state branches as on 31/03/2020, as no expense had been received from them or pending at NHQ.

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 2020 and,
- (ii) In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.



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

Place: New Delhi

Date: 22nd December, 2020

Krishan Kula

K.K. Kuba

Partner

M.No. 06852

UDI No-21006852 -
AAA AAA 8697



**INDIAN RED CROSS SOCIETY
DISASTER RELIEF FUND**

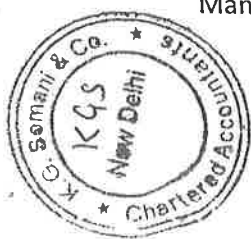
Significant Accounting Policies and Notes to the Accounts

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(Grants). The society show it under Fixed Assets Schedule-G and depreciation is charged thereon. It is also not according to policy followed in other divisions of the society
2. The accounts have been prepared under mercantile system of accounting except for income and expenses, assets/liabilities covered under Earmarked Project Funds/ State Units/ Official, warehouses at the project and other funds of 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 issues viz Relief Supplies and/or Fixed assets/ own made items or material purchased/ charges thereon, are being 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 were charged to the respective funds and not shown in Fixed Assets Schedule of the society except those already accounted for in the books in earlier years.

Memorandum record of such assets is also not available.
5. Fixed Assets, except those mentioned above are shown In Fixed Assets Schedule- G under respective warehouse and are stated at cost. However, Fixed Assets purchased by or for Warehouse since 2013-14 are separately accounted for in Fixed Assets Schedule.
6. Depreciation on Fixed Assets is computed on written down value method as per the Income Tax Act, 1961 to the credit of depreciation reserve. No depreciation has been charged on land Bahadurgarh.
7. No specific separate bank and/or investment account are maintained in respect of each funds. The balance in various fund accounts are subject to reconciliation from donors and consequential adjustment. Payment if any are made from bank account of the society.

Management advised that funds are represented by investment in fixed deposit and CLTD



(Corporate liquid term deposit). Such investment with accrued interest stands at Rs. 11.39 crore and Funds at Rs 10.89 crore.

8. Investments in Fixed Deposits Receipts 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. Gratuity- The contribution for Gratuity is made to designated Gratuity Fund of Indian Red Cross Society based on management budget (actual liability neither ascertained nor estimated) for the year in respect of Kolkata, Bahadurgarh, Arakkonam, Virangam warehouses and National Headquarters only on yearly basis. No contribution is made for, Vikhroli, and Guwahati warehouses.

The unsigned budget does not quote any reason for non contribution regarding Vikhroli warehouse.

We have been informed that Guwahati warehouse has workers/Staff on daily basis not eligible for Gratuity/any other Terminal dues. It needs a review in our opinion as bill of wages for April 2020 show that Shri Ananta Kumar Deka as casual worker with date of appointment as 1st July 2011- 9 years back. The wage bill is for the whole month i.e. 30 days, but term casual/daily basis stands for non regular and / or not permanent in our view.

Shortfall/Excess in provision over actual payment on above account, if any, have neither been quantified nor compensated.

- II. Leave encashment- Leave Encashment and other allowances except Ex-Gratia are paid as per Central Government Rules (Central Civil Services).

- III. Ex Gratia- Ex- Gratia is accounted for as per circular no. B-11012/01/19-P&A Dated- 03rd September 2019, but test check shows that payments are not strictly as per rules eg Mrs. P S Santhi employee code-519 was paid Rs. 9,714 instead of Rs. 10,000.

Besides, it is payable to staff members of IRCS and contractual employees. Circular is silent regarding payment to (i) Purely temporary contractual staff (2) Drawing consolidated salary inclusive of all allowances. eg Shri Kirti raj Thakur assistant superintendent of store had been paid Ex-Gratia. We are of the opinion that it requires special approval of secretary general but management explained that there is no such need, as per the decision of competent authority the payment of ex-gratia has been made to all contractual employees working in IRCS NHQ payroll.

Provident Fund- Society's Provident Fund contribution for staff is paid to Indian Red



Cross Society Staff Provident Fund unit every 6 months. No contribution is paid for Guwahati warehouse as it has workers /staff on daily basis as per management but it needs review as explained in (i) above- gratuity.

No contribution to provident fund for Vikroli warehouse staff as there is no employee of IRCS according to the management.

Books of Accounts show that Rs2,00,990 was payable on 31/03/20 & paid during 2020-21

The Society's contribution to Provident Fund for National Head Quarter for first 6 months and second 6 months differs from Rs 1,70,880 to Rs 1,57,280 and being reconciled.

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 31-03-2020 had not been ascertained by the management. 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 and general relief and medical store has been carried out during the year in Bahadurgarh warehouse but report is not signed by Mr. Mahesh Kumar (Accountant). Management Explained that he was absent on that date.
Besides no comparison with Schedule-G has 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 realizable value.
3. The registration/ownership of land used for construction of different warehouses thereon and land Bahadurgarh capitalized under head Fixed Assets (Schedule G) not verified in the absence of legal documents.
4. Hospital Equipments found on physical verification during 2018-19 in Arakkonam Warehouse had not been Valued/capitalized/taken in Schedule G.
5. Mobile App. Costing Rs. 3.30 lacs had been capitalized during the year 2016-2017 as fixed assets by credit to Gifted Assets – NDMA- First Aid Mobile Application from NDMA under the head Capital Fund of Balance Sheet. It is neither as per Accounting Standard-12(Grants) nor according to policy followed in other divisions/ units of the society. The society show it under Fixed Assets Schedule -G and depreciation is charged thereon.
6. The Fixed Assets and stocks are insured for Rs. 2.32 Crores vide policy no. 354501592010000051 from 15th October, 2020. But Fixed Assets Schedule G show cost of Fixed Assets of Rs. 4.99 crores and written down value of Rs. 1.65 crores as on 31st march 2020. Value of stocks as on 31st March, 2020 is not available.



7. 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 current assets/advances are subject to reconciliation, third party confirmation and consequential adjustment on settlement.
8. Society has bank accounts at the sites of warehouses, which are operated by authorized officers of warehouses. But these Bank Accounts are not reflected in the Financial Statements, but bank interest/incidental charges are charged in the Accounts of Society. Therefore, Bank Reconciliation of such banks not verified. eg-AKM bank charges Rs 236 (previous year Rs 206).
9. Stocks and movement of stock in different warehouses are not reflected in the Financial Statements.

The receipts of Funds for Replenishments of Store are credited to replenishment of stores under the heads 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 and Services'.

Stocks in warehouse except Bahadurgarh have been physically verified by the management during 2018-19 and Bahadurgarh during 2019-20 but adjustments of deficiencies- excess or shortage, unserviceable item not available.

10. 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 during 17-18 is also not paid so far and shown as expenses payable. Position as on 31 March 2020 not available.

11. Common Expenditure(net) of Specified heads of a few division/unit 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) Rs 32.07 lakhs has been reviewed and confirmed by management and relied upon by us.

12. 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.

13. Premises on rent had been given to M/s Silver Pacific Packaging, Salt lake, Kolkata. A sum of Rs. 3.20 lacs 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 upto 31st March 2019 was Rs. 27 lacs, Advocate has sought approval of society for filing of eviction suit against ex-tenant. However, no provision/reconciliation for the difference (Rs. 27 lacs-3.20 lacs = 23.80 lakhs) as per Assistant superintendent of store's letter is made in the books. The last date of hearing was fixed on 06-08-2020. Fresh date has not been updated upto 21st October 2020.

The DR Fund received the security deposit (non interest bearing) from M/S Silver Pacific Packaging as per agreement dated 28th August 2002.

14. The imprest held at each warehouse needs reconciliation with sanctioned imprest as per managing body approval. Besides Warehouses /unit wise detail of imprest Rs. 1,72,200 (Schedule K) is enclosed.
15. There are various accounts (Expenses) which have registered sharp increase during the year. eg- legal & professional expenses at NHQ, repair & maintenance & insurance charges at BHG.
16. There is neither cashbook in the division nor cash account in the ledger. Hence no cash in hand.

17. TDS

Section 194 (C) of Income Tax Act reads " Any person responsible for paying any sum to any resident (hereinafter in this section referred to as the contractor) for carrying out any work (including supply of labour for carrying out any work) in pursuance of a contract between contractor and a specified person shall at the time of credit of such sum to the account of contractor or at the time of payment thereof in cash or by issue of cheque or draft or any other mode whichever is earlier deduct an amount as TDS at prescribed rate."

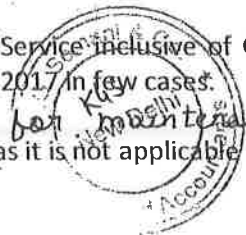
But society deducts TDS at the time of payment from dues to parties. Its deduction from Contractor's bill and payment to Government account are not routed through TDS payable account Ledger code no -C-02-22910 and it shows nil balance as on 31st march 2020 but TDS is routed through expenses only. Thus, TDS payable account does not reflect the true picture of TDS deduction and timely payment as per the Income Tax Act, 1961.

On payment of Bill of contractor the net amount of the bill after TDS as well as TDS deposited amount in the Government account is debited to expense account i.e. Full amount of bill is debited to expense account.

Tax deducted from salary and its payment is routed through Income Tax Payable account.

TDS has been deducted on total value of Job/Service inclusive of GST which is not allowable under CBDT Circular no. 23/2017 dated 19th July 2017 in few cases.

No TDS deducted from the payments to CPWD as it is not applicable as per management.



18. Salaries Account

- (a) Vikroli warehouse has one employee on purely temporary contractual basis drawing consolidated salary inclusive of all allowances, but payment is debited to salary account.
- (b) Salaries paid in Guwahati warehouse represent payment to casual workers/staff on daily basis according to the management.


19. Bank Accounts

- (a) IDBI saving bank account no-127104500000028- The books of accounts show nil balance as on 31st march 2020 but balance confirmation certificate from bank not available.
The bank had issued statement showing details of sweep in this very account for the full year showing nil balance as on 31st march 2020 but charged closure charges against several sweep numbers. The bank advice/justification for such charges from the above saving account is not available.
Similar case is regarding interest of Rs.19,207 charged by the bank during November 2019 against sweep number 127106000028431 having balance of Rs.7.91,418.42 as on 30th November 2019 and Rs. 9,311 ,Rs15,296 & Rs150 during the year.
- (b) SBI current account no-11084231053-The bank had confirmed a balance of Rs.22,111.42 on 31st march 2020 on the letter head of the society dated 17/07/2020
The bank had also confirmed the balance wide letter dated 04th October 2020 in respect of different sweeps (Type of account CLTD) as on 31st march 2020 totaling to Rs 32.44 lacs under the same current bank account.
Thus there are two bank balance confirmations of the same account.


20. ST. John Ambulance Brigade Delhi is running " May I Help You" Help Desk at Safdarjung Hospital Delhi but the running(operating) cost has been paid by DR Fund for which decision of managing body is neither readily available nor amount spent thereon precisely worked out.

21. The previous year figures have been regrouped wherever felt necessary to make them comparable with current year figures.


RAJESH PARERA
(Assistant Accountant)

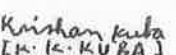


MP GUPTA
(Honorary Treasurer)


MANISH CHOUDHARY
(Deputy 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: 22nd December, 2020

 
[K. K. KUBA]
K.K. KUBA
(Partner)

M. NO. 06852

UDI No 21006852AAAAA8697



**DISASTER RELIEF FUND(INCLUDING PRE-DISASTER PREPAREDNESS PROJECT) OF
INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS
BALANCE SHEET AS AT 31ST MARCH, 2020**

| LIABILITIES | Schedule | Current Year Rs | Previous Year Rs |
|--|----------|-----------------------|----------------------|
| Capital Fund | A | | |
| (i) Corpus | | 35,991,939.36 | 35,991,939.3 |
| (ii) General Fund | | 714,235.54 | 714,235.5 |
| (iii) Allocated Interest on Depreciation | | 6,458,198.52 | 6,458,198.5 |
| (iv) Gifted Assets NDMA | | 330,000.00 | 330,000.0 |
| Earmarked Funds | | | |
| Pre Disaster Preparedness Project | B | 42,768,787.03 | 42,768,787.0 |
| Earthquake Flood & Cyclone Relief Funds | C | 86,126,314.79 | 85,914,693.7 |
| Other Funds | D | 22,805,297.22 | 23,767,724.1 |
| Depreciation Reserve | E | 34,000,507.53 | 31,810,634.1 |
| Current Liabilities (Net) | F | 289,775,190.42 | 257,279,328.1 |
| TOTAL | | 518,970,470.41 | 485,035,541.1 |

| ASSETS | Schedule | | |
|---|----------|-----------------------|----------------------|
| Fixed Assets at Cost | G | 54,103,135.16 | 49,083,940.1 |
| Capital Work-in-progress | H | 35,082.00 | 3,823,390.1 |
| Investments at Cost | I | 87,337,000.00 | 82,737,000.0 |
| Advance for Project Expenditure | J | 15,871,651.98 | 14,871,651.1 |
| Current Assets & Advances | K | 43,952,599.07 | 54,513,621.1 |
| Accumulated (Surplus)/Deficit (as per Income & Expenditure Account attached) | | 317,671,002.20 | 280,005,937.1 |
| TOTAL | | 518,970,470.41 | 485,035,541.1 |

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

Krishan Kuba
K.K.Kuba
(Partner)

Membership No.06852

UDI No:- 21006852-AAAAA8697

Place : New Delhi

Dated: 22/12/2020



RAJESH PARERA
(Assistant Accountant)

M P GUPTA
(Honorary Treasurer)

MANISH CHOUDHARY
(Deputy Secretary)

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 2020**

| INCOME | Schedule | Current Year Rs | Previous Year |
|---|----------|-----------------------|----------------------|
| Interest | L | 9,089,206.40 | 8,800,327.0 |
| Rent | M | 10,557.00 | 12,062.0 |
| Donation | | 79,927.09 | 341,983.1 |
| Sale of Tree | | | 10,915.0 |
| Unclaimed Bank Credit (Written Off) | | 1,060,932.00 | |
| Prior Period Adjustment | | | 4,320.0 |
| Total (a) | | 10,240,622.49 | 9,169,607.1 |
| EXPENDITURE | | | |
| <i>Administrative Expenses :</i> | | | |
| - National Head Quarters | N | 13,700,149.35 | 12,738,096.1 |
| - Warehouses | O | 28,427,034.54 | 27,570,218.8 |
| Relief & Supplies | | 217,817.00 | 129,883.0 |
| Depreciation | G | 2,189,873.00 | 1,893,077.0 |
| (Transfer To Depreciation Reserve) | | | |
| Prior period expenses | | | 465,712.0 |
| MDR TB Project | | 3,370,813.00 | 2,091,858.0 |
| Total (b) | | 47,905,686.89 | 44,888,844.9 |
| <i>Deficit for the year,brought down (b-a)</i> | | <i>37,665,064.40</i> | <i>35,719,237.1</i> |
| <i>Accumulated Deficit brought forward</i> | | <i>280,005,937.80</i> | <i>244,286,699.1</i> |
| <i>Accumulated Deficit carried to Balance Sheet</i> | | <i>317,671,002.20</i> | <i>280,005,937.1</i> |

Contingent 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

UDI No:- 21006852AAAAAAAA8697

Place : New Delhi

Dated: 22nd December-20

RAJESH PARERA
(Assistant Accountant)

MANISH CHOUDHARY
(Deputy Secretary)

M P GUPTA
(Honorary Treasurer)

R K JAIN
(Secretary General)



CAPITAL FUND

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

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 | 42,768,787.03 | 42,768,787.03 |
| TOTAL | 42,768,787.03 | 42,768,787.03 |

SCHEDULE-C

EARTHQUAKE, FLOOD & CYCLONE RELIEF FUNDS

| Particulars | Current Year | Previous Year |
|--|---------------|---------------|
| | Rs | Rs |
| Earthquake projects | | |
| As per last Balance Sheet | 27,855,343.26 | 27,855,343.26 |
| Gujarat Earthquake 2001 | | |
| As per last Balance Sheet | 4,092,252.17 | 4,092,252.17 |
| Cyclone Projects | | |
| As per last Balance Sheet | 6,212,835.17 | 6,212,835.17 |
| Flood Relief Projects | | |
| As per last Balance sheet. | 4,233,601.46 | 4,233,601.46 |
| Tsunami Relief | | |
| As per last Balance Sheet (Over Expenditure) | -2,159,911.70 | -2,159,911.70 |
| Donation for Uttarakhand Flood 2013 | | |
| As per last Balance Sheet | 7,856,578.32 | 7,856,578.32 |
| Donation for Cyclone Phailin | | |
| As per last Balance Sheet | 21,000.00 | 21,000.00 |
| Donation for J & K Flood | | |
| As per last Balance Sheet | 12,728,994.00 | 12,728,994.00 |



Nepal Earthquake Relief Fund

| | | |
|---|---------------|---------------|
| As per last Balance Sheet | 7,651.00 | 7,651.00 |
| Donation for India Floods | | |
| As per last Balance Sheet | 681,867.00 | 681,867.00 |
| Donation for Kerala Floods | | |
| Receipt during the year | 24,384,483.11 | 24,384,483.11 |
| Donation for Assam Floods | | |
| Receipt during the year | 148,600.00 | - |
| Donation for Australian Bush Fire Relief | | |
| Receipt during the year | 18,800.00 | - |
| Donation for COVID-19 | | |
| Receipt during the year | 44,221.00 | - |

TOTAL

86,126,314.79

85,914,693.79

OTHER FUNDS**SCHEDULE - D**

| Particulars | Current Year Rs | Previous Year Rs |
|--|--------------------|---------------------|
| Industrial Disaster | | |
| As per last Balance sheet | 1,014,000.00 | 1,014,000.00 |
| Comfort for Troops | | |
| As per last Balance Sheet | 593,971.61 | 593,971.61 |
| Drought Relief | | |
| As per last Balance sheet | 2,751,085.61 | 2,751,085.61 |
| Epidemic Fund | | |
| As per last Balance sheet | 466,668.00 | 466,668.00 |
| 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 | 101,544.00 | 101,544.00 |
| GOI - J&K Militant Relief Project | | |
| As per Last Balance sheet | 1,194,900.00 | 1,194,900.00 |
| Replenishment of Stores | | |
| As per Last Balance sheet | 12,554,995.66 | 12,554,995.66 |
| PM's Grant for Ambulance to J&K | | |
| As per Last Balance sheet | 210,685.82 | 210,685.82 |
| 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 | | |



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| | | |
|--|----------------------|----------------------|
| 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 | 2,503,537.00 | 2,503,537.00 |
| 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 | 2801/- | 2,801.00 |
| At Receipt during the year | 2500/- | |
| Donation for Sikkim Earthquake | | |
| As per Last Balance sheet | 565,021.00 | 565,021.00 |
| 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 | 16,23,000/- | |
| Less-expenses including TDS | 965,127/- | 1,623,000.00 |
| Donation for Cyclone Fani | | |
| Receipt | 200.00 | 0.00 |
| TOTAL | 22,805,297.22 | 23,767,724.22 |

SCHEDULE - E

DEPRECIATION RESERVE

| Particulars | Current Year | Previous Year |
|--|----------------------|----------------------|
| | Rs | Rs |
| Balance as per last Balance Sheet | 31,810,634.53 | 29,917,557.53 |
| Add: Addition as per Income and Expenditure A/c. | 2,189,873.00 | 1,893,077.00 |
| TOTAL | 34,000,507.53 | 31,810,634.53 |

SCHEDULE - F

CURRENT LIABILITIES (Net) (Including Inter Fund BALANCE)

| Particulars | Current Year | Previous Year |
|--|----------------|----------------|
| | Rs | Rs |
| a) Security Deposits | 331,750.00 | 305,433.00 |
| b) Payable to Sundry Creditors (Net) list enclosed | -44,415.00 | 36,161.00 |
| c) Payable to staff-(List enclosed) | 135,798.38 | 135,998.38 |
| d) Expenditure payable | 2,448,610.00 | 1,575,581.00 |
| e) Inter Fund Balance (Net) | 284,358,947.81 | 250,786,806.04 |
| f) Unlinked Bank Credits | - | 21,340.00 |
| g) Stale Cheques | - | 3,850.00 |
| h) Imprest Payable | 595,169.65 | 410,327.65 |
| i) MDR TB projects (Net) | - | 666,341.00 |
| j) PF Payable | 200,990.00 | 598,366.00 |



| | | |
|--|-----------------------|-----------------------|
| k) TDs payable | - | 4,877.00 |
| l) Payable to Gujarat St.Branch | - | 411,261.00 |
| m) Payable to Assam State Branch | 192,863.00 | 186,419.00 |
| n) State Bank of India, New Delhi-Book balance overdraft-C/A | 1,258,563.58 | 1,785,151.72 |
| o) IDBI Bank Saving Bank Account-Book balance overdraft-S/A | - | 351,416.00 |
| p) Payable to Karnataka | 296,913.00 | - |
| TOTAL | 289,775,190.42 | 257,279,328.79 |

SCHEDULE - H

CAPITAL WORK-IN-PROGRESS (subject to Management confirmation & Reconciliation with Contractors)

| Particulars | Current Year Rs | Previous Year Rs |
|--|--------------------|---------------------|
| Vikhroli Warehouse | | |
| As per last Balance Sheet | 35,082.00 | 35,082.00 |
| Kolkatta Warehouse | | |
| As per last Balance Sheet | 20,00,000/- | 2,000,000.00 |
| Less Trfd to F.A Kolkata WH Schedule-G | 20,00,000/- | |
| Bahadurgarh Warehouse | | |
| As per last Balance Sheet | 17,88,308/- | 1,788,308.00 |
| Less-Trfd to F.A BHG WH Schedule-G | 17,88,308/- | |
| Total | 35,082.00 | 3,823,390.00 |

SCHEDULE - I

INVESTMENTS

| Particulars | Current Year Rs | Previous Year Rs |
|------------------------------|----------------------|----------------------|
| At Cost | | |
| 8% Taxable Bond 2003-SBI | 82,737,000.00 | 82,737,000.00 |
| 7.15% Fixed Deposit Receipts | 4,600,000.00 | 0.00 |
| TOTAL | 87,337,000.00 | 82,737,000.00 |

SCHEDULE - J

ADVANCE FOR PROJECT EXPENDITURE TO STATE BRANCHES

| Particulars | Current Year Rs | Previous Year Rs |
|--|--------------------|---------------------|
| Gujarat Earthquake 2001 | | |
| Advance to Gujrat State Branch | | |
| As per last Balance Sheet | 1,843,034.98 | 1,843,034.98 |
| Advance to Kutch Branch | | |
| As per last Balance Sheet | 136,000.00 | 136,000.00 |
| Rehabilitation of Families of Millitants in J&K | | |
| Advance to J&K state branch | | |
| As per last Balance Sheet | 500,000.00 | 500,000.00 |
| Tsunami Relief | | |
| Advance to A P State Branch | | |
| As per last Balance Sheet | 100,000.00 | 100,000.00 |
| 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 | 2,503,537.00 | 2,503,537.00 |
| Donation for Kerala Flood | | |
| Advance to Kerala St.Branch | 10,698,900.00 | 9,698,900.00 |
| Livelihood Prg-5000000/- | | |
| Epidemic Control 3000000/- | | |
| Well Cleaning-1698900/- | | |
| Admin Exp.1000000/- | | |
| TOTAL | 15,871,651.98 | 14,871,651.98 |

SCHEDULE - K

CURRENT ASSETS & ADVANCES

| Particulars | Current Year | Previous Year |
|--|----------------------|----------------------|
| | Rs | Rs |
| Security Deposits | | |
| Electricity Board | 26,755.00 | 26,755.00 |
| Post & Telegraph | 13,540.00 | 13,540.00 |
| TOTAL | 40,295.00 | 40,295.00 |
| Advances | | |
| a) Advance to state branches-List of old advances amounting to Rs. 10,98,526.97 enclosed & vocational training prg W.B Rs.650000/- (Inclusive of advance for Reconstruction) | 13,842,897.27 | 6,228,526.27 |
| Less: Prov. for doubtful advance upto 2014 carry forward | -1,337,113.50 | -1,337,113.50 |
| TOTAL | 12,505,783.77 | 4,891,412.77 |
| b) Sundry Parties | 1,222,847.92 | 1,222,847.92 |
| Less: Prov. for doubtful advance upto 2014 carry forward | -1,215,947.92 | -1,215,947.92 |
| TOTAL | 6,900.00 | 6,900.00 |
| c) Advances to staff | 1,096,758.29 | 1,226,589.29 |
| Less: Prov. for doubtful advance upto 2014 carry forward | -452,297.99 | -452,297.99 |
| TOTAL | 644,460.30 | 774,291.30 |
| d) Imprest with Warehouses/ Units | 172,200.00 | 172,200.00 |
| List Enclosed | | |
| TOTAL | 172,200.00 | 172,200.00 |
| Prepaid Expenses | 69,978.46 | 72,323.00 |
| b) Corporate Liquid Term Deposit Account with SBI | 3,244,000.00 | 1,024,741.00 |
| C) Corporate Liquid Term Deposit Account with IDBI | | 32,084,148.63 |
| Interest Accrued | 23,397,950.54 | 15,127,310.14 |
| Rent recoverable-Silver Pacific Packaging | 320,000.00 | 320,000.00 |
| Expenses on different Programme (Note no-4(j)(ix) of Audit Report | | |
| i) MDR TB projects (Net) | 704,364.00 | - |
| ii)IRCS-SERV Prg | 2,549,754.00 | - |
| iii)IRCS-SERV Prg scale up | 296,913.00 | - |
| Total | 43,952,599.07 | 54,513,621.84 |



Schedule- L

INTEREST ON

| | | |
|--------------------------|---------------------|---------------------|
| i) Fixed Deposits | 8,285,085.40 | 7,669,705.00 |
| ii) On CLTD Investment | 801,390.00 | 177,213.00 |
| iii) On Savings Bank A/c | 2,731.00 | 953,409.00 |
| Total (Rs) | 9,089,206.40 | 8,800,327.00 |

Schedule- M

RENT

From:

| | | |
|----------------------------|------------------|------------------|
| Bahadurgarh Staff Quarters | 5,758.00 | 5,818.00 |
| Kolkata Staff Quarters | - | 1,000.00 |
| Arakkonam Staff Quarters | 4,799.00 | 5,244.00 |
| Total (Rs) | 10,557.00 | 12,062.00 |

Schedule - N

ADMINISTRATIVE EXPENDITURE
(National Headquarters)

| | | |
|----------------------------------|----------------------|----------------------|
| Salaries | 9,124,691.70 | 9,378,506.00 |
| Contribution to P.F | 328,160.00 | 337,278.00 |
| Contribution to Gratuity | 1,800,000.00 | 1,650,000.00 |
| Postage, Telegram & Telephone | 95,565.12 | 86,847.43 |
| Contingencies including liveries | 641,642.29 | 150,647.54 |
| Audit fees | 28,320.00 | 28,320.00 |
| Bank Charges | 1,105.76 | 2,088.60 |
| Medical Aid to Staff | -12,186.49 | 93,517.40 |
| Printing & Stationery | 192,946.39 | 65,312.90 |
| Leave Travel Concession | - | 45,696.00 |
| Legal & Professional | 541,818.15 | 203,850.00 |
| Maintenance of Staff qtr | 50,586.20 | 67,461.42 |
| Transport expenses | 307,955.71 | 551,603.81 |
| Travelling expenses | 588,991.52 | 76,967.00 |
| Advertisements Expenses | 10,553.00 | - |
| Total (Rs) | 13,700,149.35 | 12,738,096.10 |

Schedule - O

ADMINISTRATIVE EXPENSES OF WAREHOUSES

BAHADURGARH

| | | |
|--|----------------------|----------------------|
| Salaries | 5,768,123.00 | 4,968,767.00 |
| Contribution to P.F | 412,150.00 | 370,950.00 |
| Contribution to Gratuity | 1,909,090.00 | 1,750,000.00 |
| LTC/TA/DA | - | 3,510.00 |
| Postage, Telegram & Telephone | 340.00 | 140.00 |
| Printing & Stationery | 13,613.00 | 14,480.00 |
| Water & Electricity charges | 551,314.00 | 434,786.00 |
| Contingencies including liveries | 9,940.00 | 14,346.00 |
| Maintenance of Building & Staff Quarters | 2,125,828.00 | 3,200,397.68 |
| Maintenance of Transport | 8,260.00 | 11,663.00 |
| Labour charges | 637,741.00 | 470,960.00 |
| VTC Expenses | 15,842.00 | 30,640.00 |
| Repair & Maintenance | 8,460.00 | 1,319,582.00 |
| Clearing & Forwarding | 6,060.00 | 3,000.00 |
| Insurance | 47,541.44 | 0.00 |
| Total (Rs) | 11,514,302.44 | 12,593,221.68 |



KOLKATA

| | | |
|--|---------------------|---------------------|
| Salaries | 3,367,816.00 | 3,154,182.00 |
| Contribution to P.F | 192,480.00 | 186,780.00 |
| Contribution to Gratuity | 795,455.00 | 1,750,000.00 |
| Postage, Telegram & Telephone | 16,588.00 | 19,033.00 |
| Printing & Stationery | 2,174.00 | 2,591.00 |
| Water & Electricity charges | 104,624.00 | 362,004.00 |
| Contingencies including liveries | 5,494.00 | 9,578.00 |
| Maintenance of Building & Staff Quarters | 3,407,946.00 | 450,592.00 |
| Insurance | 56,296.00 | 50,170.00 |
| Labour charges | 60,934.00 | 116,614.00 |
| Others charges | - | 2,000.00 |
| Bank Charges | - | 649.00 |
| LTC TA DA | 7,920.00 | - |
| Maintenance of Equipment | 1,220.00 | - |
| Total (Rs) | 8,018,947.00 | 6,104,193.00 |

ARAKKONAM

| | | |
|--|---------------------|---------------------|
| Salaries | 2,921,718.00 | 2,495,342.00 |
| Contribution to P.F | 187,880.00 | 203,130.00 |
| Postage, Telegram & Telephone | 13,648.00 | 16,579.00 |
| Printing & Stationery | 2,897.00 | 6,564.00 |
| Water & Electricity charges | 69,743.00 | 97,460.00 |
| Contingencies including liveries | 5,988.00 | 4,811.00 |
| Maintenance of Building & Staff Quarters | 716,749.00 | 721,434.00 |
| Insurance | 19,249.10 | 35,236.40 |
| Maintenance of Transport | 20,514.00 | 15,490.00 |
| Labour charges | 66,148.00 | 90,596.00 |
| Bank charges | 236.00 | 206.00 |
| LTC/TA.DA | 35,415.00 | 7,192.00 |
| Contribution to Gratuity | 477,273.00 | - |
| Repair & Maintenance | 1,500.00 | 0.00 |
| Total (Rs) | 4,538,958.10 | 3,694,040.40 |

VIKROLI

| | | |
|--|---------------------|---------------------|
| Salaries | 404,516.00 | 1,703,901.00 |
| Contribution to P.F | - | 31,200.00 |
| Water & Electricity charges | 18,930.00 | 15,690.00 |
| Maintenance of Building & Staff Quarters | 811,476.00 | 810,484.00 |
| Insurance | 37,900.00 | 43,301.79 |
| Contingencies | 5,661.00 | 10,317.00 |
| Total (Rs) | 1,278,483.00 | 2,614,893.79 |

VIRAMGAM

| | | |
|--|---------------------|---------------------|
| Salaries | 1,282,861.00 | 1,049,511.00 |
| Contribution to P.F | 79,350.00 | 65,760.00 |
| Water & Electricity charges | 51,929.00 | 41,886.00 |
| Maintenance of Building & Staff Quarters | 236,329.00 | 49,312.00 |
| Labour charges | 651,273.00 | 853,878.00 |
| Contingencies | 51,541.00 | 129,781.00 |
| Contribution to Gratuity | 318,182.00 | - |
| Printing & Stationery | 2,712.00 | - |
| Total (Rs) | 2,674,177.00 | 2,190,128.00 |

GUWAHATI

| | | |
|-----------------------------|----------------------|----------------------|
| Salaries | 365,403.00 | 329,132.00 |
| Water & Electricity charges | 36,764.00 | 44,610.00 |
| Total (Rs) | 402,167.00 | 373,742.00 |
| GRAND TOTAL | 28,427,034.54 | 27,570,218.87 |



FIXED ASSETS

Schedule G

| SNo. | Fixed Assets | Cost | | | DEPRECIATION | | | WRITTEN DOWN VALUE | | Dep % |
|------|--|----------------|--------------|------|----------------|----------------|--------------|--------------------|----------------|----------------|
| | | As On 01-04-19 | Additions | Sale | As On 31-03-20 | As On 01-04-19 | For The Year | As On 31-03-20 | As on 31.03.20 | As On 31-03-19 |
| 1 | At Cost - Bahadurgarh | 622,607.48 | - | - | 622,607.48 | 589,595.75 | 3,301.00 | 592,896.75 | 29,710.73 | 33,011.73 |
| 2 | Building - Bahadurgarh | 531,292.04 | - | - | 531,292.04 | 477,372.00 | 5,992.00 | 477,364.00 | 53,928.04 | 59,920.04 |
| 3 | Fur & Eqp - CTI Bahadurgarh | 409,538.28 | - | - | 409,538.28 | 403,702.02 | 584.00 | 404,286.02 | 5,252.26 | 5,836.26 |
| 4 | Fur & Eqp - Headquarters & Warehouses | 212,755.83 | - | - | 212,755.83 | 211,247.87 | 151.00 | 211,398.87 | 1,356.96 | 1,507.96 |
| 5 | Furniture & Equipments Projects | 847,133.09 | - | - | 847,133.09 | - | - | - | 847,133.09 | 847,133.09 |
| 6 | Land - Bahadurgarh | 1,871,497.10 | - | - | 1,871,497.10 | 1,870,279.59 | 183.00 | 1,870,462.59 | 1,034.51 | 1,217.51 |
| 7 | Vehicles | 1,871,497.10 | - | - | 1,871,497.10 | 3,471,496.26 | 383,302.00 | 3,854,798.26 | 3,449,720.53 | 1,553,096.53 |
| 8 | Bahadurgarh Warehouse | 5,024,592.79 | 2,279,926.00 | - | 7,304,518.79 | - | 14,226.00 | 14,226.00 | 128,029.00 | - |
| 9 | Bahadurgarh Electric Equipment | 142,255.00 | - | - | 142,255.00 | - | 72,522.00 | 2,200,396.02 | 652,695.05 | 725,217.05 |
| 10 | Chennai Warehouse | 2,853,091.07 | - | - | 2,853,091.07 | 12,095.00 | 856.00 | 12,951.00 | 4,849.00 | 5,705.00 |
| 11 | R.O. Purifier-Arakkonam Warehouse | 17,800.00 | - | - | 17,800.00 | 3,628.00 | 866.00 | 4,494.00 | 4,906.00 | 5,772.00 |
| 12 | Printer-Arakkonam W/H | 9,400.00 | - | - | 9,400.00 | - | 17,974.00 | 17,974.00 | 101,854.00 | - |
| 13 | Bore well Pump-AKM | 119,828.00 | - | - | 119,828.00 | - | 979.00 | 979.00 | 5,548.00 | - |
| 14 | FA Air Cooler-NHQ | 6,527.00 | - | - | 6,527.00 | - | 5,838.00 | 5,838.00 | 33,082.00 | - |
| 15 | FA-Printer-NHQ | 38,920.00 | - | - | 38,920.00 | - | 215,673.00 | 6,543,773.79 | 1,941,055.52 | 2,156,728.52 |
| 16 | CTI Building-Bahadurgarh | 8,484,829.31 | - | - | 8,484,829.31 | 3,337,445.52 | 113,746.00 | 3,451,191.52 | 1,023,715.48 | 1,137,461.48 |
| 17 | Guwahati Warehouse | 4,474,907.00 | - | - | 4,474,907.00 | 5,164,230.90 | 392,890.00 | 5,557,120.90 | 3,536,006.73 | 1,928,896.73 |
| 18 | Kolkata Warehouse | 7,093,127.63 | 2,000,000.00 | - | 9,093,127.63 | 7,544.00 | 856.00 | 8,400.00 | 7,700.00 | 8,556.00 |
| 19 | 1 SHP Submersible Pump-Kolkata Warehouse | 16,100.00 | - | - | 16,100.00 | 4,671.00 | 424.00 | 5,095.00 | 2,405.00 | 2,829.00 |
| 20 | Water Purifier-Kolkata Warehouse | 7,500.00 | - | - | 7,500.00 | 30.00 | 30.00 | 4,207.00 | 46.00 | 76.00 |
| 21 | LED Computer Monitor-Kolkata Warehouse | 4,253.00 | - | - | 4,253.00 | 4,177.00 | 1,250.00 | 2,720.00 | 7,080.00 | 8,330.00 |
| 22 | Printer for Kolkata WH | 9,800.00 | - | - | 9,800.00 | 1,470.00 | 115,879.00 | 3,515,893.58 | 1,042,907.15 | 1,158,786.15 |
| 23 | Vikratri (Mumbai) Warehouse | 4,558,800.73 | - | - | 4,558,800.73 | 4,184,299.23 | 794,185.00 | 4,978,484.23 | 7,147,669.58 | 7,510,115.58 |
| 24 | Virangam Warehouse | 11,694,414.81 | 431,739.00 | - | 12,126,153.81 | 6,191.00 | 646.00 | 6,837.00 | 3,653.00 | 4,309.00 |
| 25 | R.O. Purifier-Virangam Warehouse | 10,500.00 | - | - | 10,500.00 | 211,200.00 | 47,520.00 | 258,720.00 | 71,280.00 | 118,800.00 |
| 26 | F.A. MOBILE APP | 330,000.00 | - | - | 330,000.00 | 31,810,634.53 | 2,189,873.00 | 34,000,507.53 | 20,102,627.63 | 17,273,305.63 |
| 27 | Total | 49,083,940.16 | 5,019,195.00 | 0.00 | 54,103,135.16 | 29,917,557.53 | 1,893,077.00 | 31,810,634.53 | 17,273,305.63 | 19,156,582.63 |
| 28 | Previous Year | 49,074,140.16 | 9,800.00 | 0.00 | 49,083,940.16 | 29,917,557.53 | 1,893,077.00 | 31,810,634.53 | 17,273,305.63 | 19,156,582.63 |

- 1 Depreciation has been charged as per Income tax act 1961
- 2 No Depreciation charged on Land Bahadurgarh
- 3 Hospital Equipments found on Physical verification of Arakkonam Warehouse during the year 2018-19 neither valued nor capitalised so far
- 4 These Assets & Stocks are insured for Rs 2.32 Crore which neither matches with the cost or written down value of Assets as above. value of stock as on 31-03-2020 not available
- 5 The breakup of Furniture & Equipment at Head Quarter & Ware Houses costing of Rs.409538.28 W.D.V Rs.5252.76 at serial no-3 of the schedule into respective head not available
- 6 Physical Verification report for Assets at National Headquarters for current year as well as previous year not available
- 7 The Physical verification report of BHG WH regarding Assets,Stores etc. is not signed by Mr Mahesh Kumar (Accountant) IFCs nor his confirmation on any data regarding Surplus,Shortage,unservicable items is available.

The Management explained that he was absent on 09-03-2020.



INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS
FOREIGN EXCHANGE FUND
BALANCE SHEET AS AT 31st MARCH, 2020

| LIABILITIES | Schedule | As at 31.03.2020 | As at 31.03.2019 |
|---|----------|-----------------------|-----------------------|
| Earmarked Funds | | | |
| Earthquake, Flood & Cyclone Relief Fund | A | 73,176,772.39 | 72,028,737.70 |
| Others | B | 190,984,729.27 | 132,152,218.64 |
| Current Liabilities | C | 60,393,136.14 | 59,292,645.34 |
| INTEREST ON CLTD INVESTMENT * | | 49,920,245.04 | 38,374,286.33 |
| Total | | 374,474,882.84 | 301,847,888.01 |
| ASSETS | | | |
| Advances for Project Expenditure | D | 152,004,015.85 | 122,594,030.85 |
| Current Assets, & Advances | E | 222,470,866.99 | 179,253,857.16 |
| Total | | 374,474,882.84 | 301,847,888.01 |

* Has been regrouped during the year

Schedule A to E form an integral part of the Accounts

As per our report of even date

For Sri Ravi Verma & Co.
Chartered Accountants

R. Ravinder, FCA
(Partner)
M.No.10421
Firm Regn. No.00859N
Place: New Delhi
Dated: 25th December, 2020



RAJESH PARERA
(Assistant Accountant)

MANISH CHOUDHARY
(Deputy Secretary)

M.P. GUPTA
(Hony. Treasurer)

R. K. JAIN
(Secretary General)

Earmarked Funds : Earthquake, Floods & Cyclone Relief Funds

SCHEDULE - A

| As at 31.3.2019 | | | As at 31.3.2020 |
|-----------------|--|---|-----------------|
| (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 |

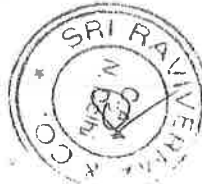


| | | | | |
|---------------|--------------|--|--------------|---------------|
| 29,179.00 | | IFRC-J&K Earthquake 2013 As per Last Balance Sheet | | 29,179.00 |
| 877,619.00 | | Turking Red Cross-J&K Earthquake 2013 As per Last Balance Sheet | | 877,619.00 |
| 18,168,040.10 | | Donation for Uttarakhand Flood 2013 As per Last Balance Sheet | | 18,168,040.10 |
| 46,746.00 | | IFRC- Uttarakhand DREF 2013 As per Last Balance Sheet | | 46,746.00 |
| 4,830,660.00 | 9,983,525.00 | Singapore R C Donation As per Last Balance Sheet | | 4,830,660.00 |
| | 5,152,865.00 | Receipt | | |
| | | Less:-Expenditure/Adjustment | | |
| 2,267,933.50 | 5,152,865.00 | Singapore SERV Programme As per Last Balance Sheet | | 2,267,933.50 |
| | 2,884,931.50 | Receipt | | |
| | | Less:-Expenditure/Adjustment | | |
| 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 |
| | | IFRC Cyclone Fani Receipt | 4,192,975.69 | |
| | | Less:-Expenditure/Adjustment | 3,044,941.00 | 1,148,034.69 |
| 72,028,737.70 | | TOTAL | | 73,176,772.39 |

Earmarked Fund : Other Projects

SCHEDULE - B

| As at 31.3.2019 | | | | As at 31.3.2020 |
|-----------------|--------------|---|---------------|-----------------|
| (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) | IFRC - DREF Allocation Assistance As per Last Balance Sheet | 3,315,453.47 | |
| | 6,652,707.00 | Receipt | 9,227,350.82 | |
| 3,315,453.47 | 6,387,967.47 | Less:-Expenditure/Adjustment | 12,542,804.29 | |
| | 3,072,514.00 | | 3,560,692.00 | 8,982,112.29 |
| (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 | IFRC - DM Programme As Per Last Balance Sheet | 2,367,338.83 | |
| 2,367,338.83 | 13,392.00 | Receipts | - | 2,367,338.83 |
| | - | Less : Expenditure/Adjustment | - | |
| | 366,854.69 | IFRC - SERV Programme As Per Last Balance Sheet | 1,034,273.29 | |
| | 10,082,277.00 | Receipts | 4,669,342.81 | |
| 1,034,273.29 | 9,414,858.40 | Less : Expenditure/Adjustment | 5,703,616.10 | 2,734,309.10 |
| | | | 2,969,307.00 | |
| 1,533,450.55 | | IFRC - OD Programme-2017 As Per Last Balance Sheet | | 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- Maintenance 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 |



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|---------------|--|---------------|
| 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 |
| 16,646,251.40 | 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 CBDP-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 | 15,228,806.42 |
| | 26,500,000.00 | 34,318,157.00 |
| | 49,985,326.42 | 49,546,963.42 |
| 15,228,806.42 | 34,756,520.00 Less: Expenditure/Adjustment | 25,729,320.00 |
| 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) | IFRC- YABC As Per Last Balance Sheet | (0.49) |
| 266,629.00 | IFRC- Renovation of Viramgam Warehouse As Per Last Balance Sheet | 266,629.00 |
| 1,767,470.00 | IFRC- DFID-II As Per Last Balance Sheet | 1,767,470.00 |
| 145,100.00 | IFRC- Tsunami Relief Project As Per Last Balance Sheet | 145,100.00 |
| 1,527,528.83 | GRC- Bird FLU Project As Per Last Balance Sheet | 1,527,528.83 |
| 1,561.00 | IFRC First Aid Training As Per Last Balance Sheet | 1,561.00 |
| 22,806.00 | IFRC- Renovation of Arakonnam Warehouse As Per Last Balance Sheet | 22,806.00 |
| 3,933.00 | CP Child Project As Per Last Balance Sheet | 3,933.00 |
| 297,445.00 | BRC- DRR Project As Per Last Balance Sheet | 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 | ITRC Bilateral Programme As Per Last Balance Sheet | 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 |
| | Receipt during the year | 2,505,382.75 |
| | Less-Expenses/adjustment | 2,638,413.75 |
| | | 2,638,413.75 |



| | | | | |
|----------------|----------------|--|----------------|----------------|
| (0.02) | | IFRC-Renovation of Rajkot Warehouse As Per Last Balance Sheet | | (0.02) |
| 21,716.00 | | CRC-DRR Project As Per Last Balance Sheet | | 21,716.00 |
| | (4,162,112.02) | IFRC- MDR TB Project As Per Last Balance Sheet | (4,067,934.02) | |
| | 3,393,665.00 | Receipts | | |
| (4,067,934.02) | 3,299,487.00 | Less: Expenditure/Adjustment | 96,800.00 | (4,164,734.02) |
| 214,858.01 | | IFRC H2P Project - USAID As Per Last Balance Sheet | | 214,858.01 |
| 205,848.00 | | TROCAIRE-Strength IAG in Orissa As Per Last Balance Sheet | | 205,848.00 |
| 130,363.20 | | IFRC Humannitarian Values As Per Last Balance Sheet | | 130,363.20 |
| 54,754.00 | | ARC- DM Programme As Per Last Balance Sheet | | 54,754.00 |
| 435,898.00 | | IFRC- MALARIA PREVENTION & CONTROL PROG As Per Last Balance Sheet | | 435,898.00 |
| 1,434,920.00 | | Concern WW RC - DRR Project As Per Last Balance Sheet | | 1,434,920.00 |
| 452,926.60 | | CRS - Strength IAG Project As Per Last Balance Sheet | | 452,926.60 |
| (187,158.00) | | IFRC - Renovation of Vikhroli Warehouse As Per Last Balance Sheet | | (187,158.00) |
| 250,000.00 | | IFRC Climate Change Adaptation As Per Last Balance Sheet | | 250,000.00 |
| 37,569.00 | | IFRC-Measles As Per Last Balance Sheet | | 37,569.00 |
| 427,261.00 | | IFRC-New York-CCC Programme As Per Last Balance Sheet | | 427,261.00 |
| 3,568,816.00 | | GRC-ODMP-III As Per Last Balance Sheet | | 3,568,816.00 |
| 265,826.00 | | IFRC-Cyclone Thane As Per Last Balance Sheet | | 265,826.00 |
| 2,252.00 | | IFRC-NDWRT Training Programme As Per Last Balance Sheet | | 2,252.00 |
| | 1,261,430.00 | Irish Red Cross -TB Project As Per Last Balance Sheet | 53,313.00 | |
| | 791,147.00 | Receipts | 1,185,420.00 | |
| | 2,052,577.00 | | 1,238,733.00 | |
| 53,313.00 | 1,999,264.00 | Less: Expenditure/Adjustment | 933,213.00 | 305,520.00 |
| 196,466.00 | | Australian R C Gap Meeting As Per Last Balance Sheet | | 196,466.00 |
| (5,580.00) | - | IFRC-STATUTORY MEETING As Per Last Balance Sheet | | (5,580.00) |
| (141,062.24) | - | IFRC-NORTH EAST FLOOD-2017 As Per Last Balance Sheet | | (141,062.24) |
| | 2,512,833.90 | IFRC-WASH PROGRAMME-2018 As Per Last Balance Sheet | 201,451.90 | |
| | | Receipt | 14,327,528.38 | |
| 201,451.90 | 2,311,382.00 | Less-Expenditure/Adjustment | 14,528,980.28 | |
| | | | 803,799.00 | 13,725,181.28 |
| 2,965,456.00 | 2,965,456.00 | IFRC-CYCLONE GAJA As Per Last Balance Sheet | 2,965,456.00 | |
| | | Receipt | | |
| | | Less-Expenditure/Adjustment | 2,965,456.00 | |



| | | | | |
|----------------|--------------|--|---------------|----------------|
| 2,527,794.00 | 2,527,794.00 | DONATION FOR KERALA FLOOD-2018 Receipt during the year | | 2,527,794.00 |
| 2,656,337.00 | 2,656,337.00 | SINGAPORE RC - DONATION FOR KERALA FLOOD-2018 As Per Last Balance Sheet Receipt during the year | | 2,656,337.00 |
| 3,376,456.00 | 3,376,456.00 | FRENCH RC - DONATION FOR KERALA FLOOD-2018 Receipt during the year | | 3,376,456.00 |
| | | IFRC - HEALTHY AGEING PROJECT As Per Last Balance Sheet | 54,722.31 | |
| | 1,747,496.31 | Receipt | 1,242,150.73 | |
| 54,722.31 | 1,747,496.31 | | 1,296,873.04 | |
| | 1,692,774.00 | Less-Expenditure/Adjustment | 661,623.00 | 635,250.04 |
| | | IFRC - PFR ACTIVITIES PROGRAMME As Per Last Balance Sheet | 2,335,436.00 | |
| | 3,393,665.00 | Receipt | 7,101,124.14 | |
| 2,335,436.00 | 3,393,665.00 | | 9,436,560.14 | |
| | 1,058,229.00 | Less-Expenditure/Adjustment | 1,770,056.00 | 7,666,504.14 |
| | | IFRC - KERALA FLOOD'2018 As Per Last Balance Sheet | (185,612.74) | |
| | 7,771,810.26 | Receipt | 200,000.00 | |
| (185,612.74) | 7,957,423.00 | Less-Expenditure/Adjustment | 14,387.26 | 14,387.26 |
| 2,170,515.00 | | CRC - MDR TB PROJECT As Per Last Balance Sheet | 2,170,515.00 | |
| | - | Receipt during the year | 346,017.00 | |
| | - | | 2,516,532.00 | |
| | - | Less-Expenditure/Adjustment | 2,516,532.00 | - |
| 13,988,031.00 | | KUWAIT RC - KERALA FLOOD RELIEF-2018 Receipt during the year | | 13,988,031.00 |
| 791,147.00 | | IRISH RC - DONATION FOR KERALA FLOOD-2018 Receipt during the year | | 791,147.00 |
| 3,724,536.00 | | IFRC NEW YORK - DONATION FOR KERALA FLOOD-2018 Receipt during the year | | 3,724,536.00 |
| | | Donation of Covid-19 Receipt during the year | | 1.00 |
| | | CRC-Kerala Flood Project Receipt | 31,837,278.00 | |
| | | Less-Expenditure/Adjustment | 6,120,444.00 | 25,716,834.00 |
| 132,152,218.64 | | TOTAL | | 190,984,729.27 |

| As at 31.3.2019 Amount(Rs) | CURRENT LIABILITIES | Schedule - C As at 31.03.2020 Amount (Rs) |
|-------------------------------|-----------------------------------|---|
| 7,896,980.15 | A) Inter Fund | 7,893,105.15 |
| 805,667.92 | B) Other Payables | 805,667.92 |
| 1,276,129.06 | C) Payable to Sundry Creditors | 1,368,802.06 |
| 6,683,673.34 | D) Payable against Projects | 7,655,695.34 |
| 240,553.00 | E) ARC- Unadjusted Reimbursement | 240,553.00 |
| 99,793.00 | F) CRC- Unadjusted Reimbursement | 99,793.00 |
| 42,323,756.39 | G) Other Receipts | 42,363,427.19 |
| (33,907.52) | H) IFRC- Unadjusted Reimbursement | (33,907.52) |
| 59,292,645.34 | TOTAL | 60,393,136.14 |

Advance for Project Expenditure to State Branches

Schedule-D

| As at 31.3.2019 Amount (Rs) | | | As at 31.03.2020 Amount (Rs.) |
|--------------------------------|------------|---|----------------------------------|
| 160,552.78 | 60,275.76 | Flood Relief Project Advance to Bihar State Branch for 2000 | 60,275.76 |
| | 100,277.02 | Advance to West Bengal State Branch | 100,277.02 |
| | | | 160,552.78 |

| | | | | |
|---------------|--------------|--|--------------|---------------|
| 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 |
| | 200,000.00 | IFRC - DREF Allocation Project Advance to Arunachal State Branch | 200,000.00 | |
| | 131,228.00 | Advance to Assam State Branch | 727,383.00 | |
| | - | Advance to A.P State Branch | 125,005.00 | |
| | - | Advance to Uttarakhand State Branch | 127,803.00 | |
| | - | Advance to Karnataka State Branch | 450,242.00 | |
| | - | Advance to Maharashtra State Branch | 590,294.00 | |
| | - | Advance to H.P State Branch | 205,157.00 | |
| | - | Advance to Bihar State Branch | 2,175,087.00 | |
| | - | Advance to Gujarat State Branch | 295,147.00 | |
| 331,228.00 | - | Advance to W.B State Branch | 795.00 | 4,896,913.00 |
| 11,513.00 | - | IFRC - Kerala Floods-2018 Advance to Kerala State Branch | | 211,513.00 |
| | 253,072.00 | Drought Relief Advance to Rajasthan State Branch | 253,072.00 | |
| 288,047.75 | 34,975.75 | Advance to Maharashtra State Branch | 34,975.75 | 288,047.75 |
| 170,789.56 | | ARC- Gujrat Earthquake Rehabilitation Project WATSAN Advance To Patan Branch | | 170,789.56 |
| | 3,114,733.00 | ICRC Advance to J&K State Branch | 6,837,172.00 | |
| | 3,775,213.00 | Advance to Maharashtra ST. Br. | 2,114,709.00 | |
| | 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 | |
| | 641,344.00 | Advance to Tamilnadu State Branch | 705,558.00 | |
| | 30,171.00 | Advance to Delhi State Branch | 30,171.00 | |
| | 158,716.50 | Advance to Tripura State Branch | 158,716.50 | |
| | 1,238,368.00 | Advance to Manipur State Branch | 850,442.00 | |
| | 264,432.00 | Advance to A.P. State Branch | - | |
| | 463,729.00 | Advance to Assam State Branch | 3,050,187.00 | |
| | 1,686,863.00 | Advance to Orissa State Branch | 1,374,446.00 | |
| | 68,796.00 | Advance to Bihar State Branch | 252,299.00 | |
| | 149,294.00 | Advance to U.P. State Branch | 448,708.00 | |
| | 504,699.00 | Advance to Gujarat State Branch | 203,975.00 | |
| | 646,500.00 | Advance to A&N State Branch | 646,500.00 | |
| | 46,154.00 | Advance to M.P. State Branch | 46,154.00 | |
| | 295,510.00 | Advance to Meghalaya State Branch | 250,728.00 | |
| | 52,529.00 | Advance to Jharkhand State Branch | 52,529.00 | |
| | 14,684.00 | Advance to Uttarakhand State Branch | 14,684.00 | |
| | 364,348.00 | Advance to Telangana State Branch | - | |
| 16,476,409.50 | 801,641.00 | Advance to West Bengal State Branch | 1,157,691.00 | 20,353,354.50 |
| | 426,198.77 | Amcross- Global AIDS Programme Advance to Namakkal Branch | 426,198.77 | |
| 477,621.40 | 51,422.63 | Advance to others | 51,422.63 | 477,621.40 |
| 2,130,802.00 | | GRC- Orissa Disaster Mitigation Prog. Advance to Orissa State Branch | | 2,130,802.00 |
| | 1,248.90 | Amcross- Disaster Mental Health Advance to Bhuj Branch | 1,248.90 | |
| 17,698.40 | 16,449.50 | Advance to Tamilnadu Branch | 16,449.50 | 17,698.40 |
| 2,726,166.00 | | BRC- Community Development Project- Jamnagar Advance To Disstt. Branch Jamnagar | | 2,726,166.00 |
| 768,831.03 | | GRC- Community Based Cyclone Project Advance to A.P. State Branch | | 768,831.03 |
| | 75,000.00 | IFRC - HIV/AIDS 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 |

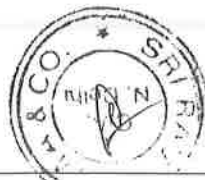


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|---------------|------------|---|--------------|---------------|
| 121,096.00 | | BRC - HIV/AIDS Advance to U.P. State Branch | | 121,096.00 |
| 1,363,729.00 | | CRC - HIV/AIDS Advance to Karnataka State Branch | | 1,363,729.00 |
| 817,741.83 | | GRC - HIV/AIDS Advance to Maharashtra state branch | | 817,741.83 |
| | | IFRC - DM Programme | | |
| | 306,387.84 | Advance to Bihar State Branch | 306,387.84 | |
| | 786,906.50 | Advance to Maharashtra state branch | 786,906.50 | |
| | 102,321.19 | Advance to Orissa state branch | 102,321.19 | |
| | 706,111.00 | Advance to Gujarat state branch | 706,111.00 | |
| | 362,084.10 | Advance to Assam state branch | 362,084.10 | |
| | 40,619.15 | Advance to West Bengal state branch | 40,619.15 | |
| | 398,093.00 | Advance to Himachal Pradesh state branch | 398,093.00 | |
| | 191,958.00 | Advance to Telengana state branch | | |
| | 55,237.00 | Advance to Uttrakhand state branch | 55,237.00 | |
| | 55,186.00 | Advance to Manipur state branch | 55,186.00 | |
| 3,191,938.78 | 187,035.00 | Advance to M.P. state branch | 187,035.00 | 2,999,980.78 |
| | | IFRC - Serv Programme | | |
| | 310,331.00 | Advance to Chattishgarh state branch | 310,331.00 | |
| | 62,462.00 | Advance to Manipur state branch | 62,462.00 | |
| | 123,042.00 | Advance to Telengana state branch | | |
| | 34,334.10 | Advance to Tripura state branch | 34,334.10 | |
| | 82,306.00 | Advance to Odisha state branch | 1,143,298.00 | |
| | 599.00 | Advance to A.P. state branch | 259,063.00 | |
| | 33,397.00 | Advance to Karnataka state branch | 187,070.00 | |
| 666,163.10 | 19,692.00 | Advance to Uttrakhand state branch | 19,692.00 | 2,016,250.10 |
| | | SRC- Gujrat Reh/ Rec Advance to Gandhidham Disstt. Branch | | 992,060.78 |
| 992,060.78 | | | | |
| | | SRC- Office Maintainence Advance to Gandhidham Disstt. Branch | | 627,806.00 |
| 627,806.00 | | | | |
| | | SRC- Health Project Advance to Gandhidham Disstt. Branch | | 131,569.90 |
| 131,569.90 | | | | |
| | | SRC - CASTILLA LA MANCHA HEALTH PROJECT Advance to Orissa State Branch | | 549,290.50 |
| 549,290.50 | | | | |
| | | SRC - CASTILLA LA MANCHA HEALTH PROJECT - II Advance to Orissa State Branch | | 297,867.60 |
| 297,867.60 | | | | |
| | | IFRC- Community Based Health Programme Advance to West Bengal State Branch | | 31,762.00 |
| 31,762.00 | | | | |
| | | IFRC- Community Care Centre Advance to Dharampuri Branch | | 68,405.45 |
| 68,405.45 | | | | |
| | | GRC - ODMP-II Advance to Orissa State Branch | | 11,440,023.79 |
| 11,440,023.79 | | | | |
| | | IFRC - Bihar CBFA Programme Advance to Bihar State Branch | | 39,437.98 |
| 39,437.98 | | | | |
| | | IFRC - Organisational Development | | |
| | 908,773.00 | Advance to Gujrat State Branch | 908,773.00 | |
| | 72,000.00 | Advance to Uttarakhand 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 Advance to A.P. State Branch | | 6,198,598.23 |
| 6,198,598.23 | | | | |
| | | SRC - Maintainence of office - Orissa Advance to Orissa State Branch | | 826,484.71 |
| 826,484.71 | | | | |
| | | IFRC- Flood 04 Mitigation Project Advance to Bihar State Branch | | 134,154.77 |
| 134,154.77 | | | | |

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|--------------|--------------|---|--------------|--------------|
| 1,282,201.00 | | SRC - Community Disaster Preparedness 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 |
| | 2,468,000.00 | IFRC- DFID -II Advance to Bihar State Branch | 2,468,000.00 | |
| 4,183,074.10 | 1,306,074.10 | Advance to Assam State Branch | 1,306,074.10 | 4,183,074.10 |
| | 409,000.00 | Advance to Rajasthan State Branch | 409,000.00 | |
| 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 |
| | 2,613.50 | IFRC - FLOOD'07 Advance to A.P. State Branch | 2,613.50 | |
| 402,613.50 | 200,000.00 | Advance to Kerala State Branch | 200,000.00 | 402,613.50 |
| | 200,000.00 | Advance to U.P. State Branch | 200,000.00 | |
| | 17,863.50 | IFRC-RCV Programme Advance to Maharastra State Branch | 17,863.50 | |
| 35,463.50 | 17,600.00 | Advance to Punjab State Branch | 17,600.00 | 35,463.50 |
| | 44,021.00 | GRC-Bird Flu Project Advance to A.P. State Branch | 44,021.00 | |
| 467,634.00 | 359,943.00 | Advance to Manipur State Branch | 359,943.00 | 467,634.00 |
| | 63,670.00 | Advance to Haryana State Branch | 63,670.00 | |
| 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 |
| | 19.00 | IFRC - DRR Project Advance to Maharastra State Branch | 19.00 | |
| 71,904.00 | 71,885.00 | Advance to Gujarat State Branch | 71,885.00 | 71,904.00 |
| | 100,000.00 | WHO - C.P.Influnza Advance to A.P. State Branch | 100,000.00 | |
| | 100,000.00 | Advance to Chattisgarh State Branch | 100,000.00 | |
| | 100,000.00 | Advance to Dadar & Nagar Havelli State Branch | 100,000.00 | |
| | 100,000.00 | Advance to Gujarat State Branch | 100,000.00 | |
| | 100,000.00 | Advance to J&K State Branch | 100,000.00 | |
| | 100,000.00 | Advance to Orissa State Branch | 100,000.00 | |
| | 100,000.00 | Advance to Tripura State Branch | 100,000.00 | |
| | 100,000.00 | Advance to Uttarakhand State Branch | 100,000.00 | |
| 900,000.00 | 100,000.00 | Advance to West Bengal State Branch | 100,000.00 | 900,000.00 |
| | 107,643.00 | IFRC - H2P Project-USAID Advance to A.P. State Branch | 107,643.00 | |
| 192,211.01 | 36,898.40 | Advance to Punjab State Branch | 36,898.40 | 192,211.01 |
| | 47,669.61 | Advance to Maharastra State Branch | 47,669.61 | |
| 205,848.00 | | TROCAIRE - Strenght IAG Advance to Orissa State Branch | | 205,848.00 |
| | 343,925.00 | IFRC - MDR TB Project Advance to Punjab State Branch | 343,925.00 | |
| | 126,258.00 | Advance to Gujarat State Branch | 126,258.00 | |
| 641,968.00 | 141,285.00 | Advance to Haryana State Branch | 141,285.00 | 641,968.00 |
| | 30,500.00 | Advance to Bihar State Branch | 30,500.00 | |
| 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 |
| | | CRS- STR- IAG | | |



| | | | | |
|----------------|--|---|--|----------------|
| 452,926.60 | | Advance to Orissa State Branch | | 452,926.60 |
| 1,434,920.00 | | 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 |
| 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 |
| 4,100,000.00 | | Kuwait Red Crescent Advance to Kerala state Branch | | 4,100,000.00 |
| 2,100,000.00 | 800,000.00 400,000.00 600,000.00 300,000.00 | 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 | 85,001.00 - - - | 85,001.00 |
| 2,332,781.00 | 605,150.00 291,230.00 425,696.00 278,682.00 602,023.00 130,000.00 | 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 | 605,150.00 651,815.00 324,556.00 615,705.00 602,023.00 540,000.00 | 3,339,249.00 |
| 2,500,000.00 | | IFRC - GAJA PROJECT Advance to Tamilnadu State Branch | | - |
| 577,289.50 | 16,539.00 98,592.00 122,549.00 110,246.00 9,812.00 117,981.00 23,829.50 77,741.00 | 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 Uttrakhand 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 |
| 174,618.00 | | IFRC-WASH PROGRAMME-2018 Advance to Odisha state branch | | 13,725,181.00 |
| 89,450.00 | | DONATION FOR KERALA FLOOD-2018 Advance to Kerala state branch | | 89,450.00 |
| - | | CRC Kerala Floods Advance to Kerala state branch | 8,384,950.00 | 8,384,950.00 |
| - | | IFRC Cyclone Fani Advance to Orissa state branch | | 614,145.00 |
| - | | IFRC Healthy Ageing Advance to Gujarat State branch | | 568,099.00 |
| 122,594,030.85 | | TOTAL | | 152,004,015.85 |



| As at 31.3.2019 Amount (Rs) | | Current Assets & Advances | | As at 31.3.2020 Amount (Rs) |
|--------------------------------|----------------------------------|---|---------------------------------|--------------------------------|
| 324,000.00 | | Security Deposits (IFRC-HIV/AIDS) Shobha Kalyana Mandapam - Chennai | | 324,000.00 |
| 3,027,425.04 | 1,915,006.54 1,112,418.50 | Advances a) Sundry Parties b) Advance to staff | 1,915,006.54 1,226,492.50 | 3,141,499.04 |
| 175,154,704.12 | (4,648,942.71) 179,803,646.83 | Bank Balances a) With State bank of India in Current A/c no.11084231133 b) CLTD A/c linked with State Bank of India Current A/c | 29,703,487.41 188,554,152.54 | 218,257,639.95 |
| 736,144.00 | | TDS Recoverable | | 736,144.00 |
| 11,584.00 | | Belgium RC Recoverable As Per last balance sheet | | 11,584.00 |
| 179,253,857.16 | | Total | | 222,470,866.99 |



INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS

FOREIGN EXCHANGE FUND

Receipt & Payment Account

For the period of 01.04.2019 to 31.03.2020

| Receipt | Amount | Payment | Amount |
|--|----------------|--|---------------|
| To Opening Balance (Bank-SBI C/A-Account Number 11084231133) | (4,648,942.71) | Transfer to D.R Fund | 206,795.00 |
| Amt recd from Give 2 Asia for ANM program at Bel Air Hospital, Panchgani | 2,006,772.00 | The Secretary IRCS Haryana State Branch twds donation recd from Hans Foundation for Panchkula Distt.Branch for Aarogyam Project of IRCS-Panchkula | 1,247,400.00 |
| Amt recd from The Hans Foundation for Aarogyam Project of IRCS Panchkula Dist.. branch | 1,663,200.00 | The General Secretary IRCS Maharashtra State Branch twds donation recd from Greenford Willow Tree lions Club, London for Bel Air Hospital, Panchgani | 381,050.00 |
| Amt recd from Singapore Red Cross for healthcare to the Poor/slum Dwell at Tamil Nadu State branch | 1,513,190.00 | The General Secretary IRCS Maharashtra State Branch twds donation recd from Give 2 Asia for Bel Air Hospital Panchgani | 2,006,772.00 |
| Amt recd from Colombia University for Nursing programme fee for 12 Colombia student | 256,053.00 | The General Secretary IRCS Tamilnadu State Branch twds donation recd from Singapore Red Cross for Health project in Tamilnadu state | 1,513,190.00 |
| Amt recd from Johnson & Johnson for ANM programme at Bel Air Hospital Panchgani | 1,945,582.00 | The General Secretary IRCS Maharashtra State Branch twds donation recd from Ms Jennifer Dohrn for 12 student fee in Bel Air Hospital | 256,053.00 |
| Amt recd from Give 2 Asia for ANM programme at Bel Air Hospital Panchgani | 2,036,932.00 | The General Secretary IRCS Maharashtra State Branch twds donation recd from M/S Johnson & Johnson for Bel Air Hospital Panchgani | 1,945,582.00 |
| Amt recd from Colombia University AP as USD 790 for supply use & Tpt of teaching Aid for Bel Air Hosp. Maharashtra | 57,923.00 | The Gen.Secy IRCS Maharashtra State Branch on account of ANM programme at Bel Air hospital panchgani from M/s Give2Asia | 2,036,932.00 |
| CLTD INVESTMENT | 2,795,453.00 | ADM. EXP. LEGAL & PROFESSIONAL CHARGES | 17,500.00 |
| CRC-KERALA FLOOD PROJECT | 31,837,278.00 | ADM. EXP. - BANK CHARGES | 2,591.05 |
| CRC-MDR TB PROJECT | 325,079.00 | CRC-KERALA FLOODS ADV.TO KERALA ST.BR. | 14,484,456.00 |
| DONATION FOR COVID-19 | 1.00 | CRC-MDR TB PROJ.-ADV.TO HARYANA ST.BRANCH | 105,053.00 |
| DONATION-A/C | 59,761.85 | CRC-MDR TB PROJ.-ADV.TO KARNATAKA ST.BRANCH | 17,629.00 |
| ICRC | 34,318,157.00 | CRC-MDR TB PROJ.-ADV.TO U.P ST.BRANCH | 15,154.00 |
| IFRC-CYCLONE FANI | 4,192,975.69 | CRC-MDR TB PROJECT | 363,697.00 |
| IFRC-DREF ALLOCATION | 9,227,350.82 | ICRC | 2,625,495.00 |
| IFRC-DRR PROJECT | 2,505,382.75 | ICRC-ADV. MANIPUR STATE BRANCH | 5,746,000.00 |
| IFRC-HEALTHY AGEING PROJECT | 1,242,150.73 | ICRC-ADV TO MAHARASTRA BR. | 850,000.00 |
| IFRC-Kerala Flood-2018 | 200,000.00 | ICRC-ADV. TO ASSAM ST.BR | 4,200,000.00 |
| IFRC-PFR ACTIVITIES PROGRAMME | 7,101,124.14 | ICRC-ADV. TO BIHAR ST.BRANCH | 529,045.00 |
| IFRC-SERV PROGRAMME | 4,669,342.81 | ICRC-ADV. TO HARYANA ST.BRANCH | 296,710.00 |
| IFRC-WASH PROGRAMME-2018 | 14,327,528.38 | ICRC-ADV. TO J&K ST.BR. | 5,500,000.00 |
| IRISH RED CROSS-TB PROJECT | 1,185,420.00 | ICRC-ADV. TO MEGHALAYA ST.BR. | 365,599.00 |
| IFRC-SERV PRG-ADV TO TELEGANA ST BR-(Unspent Balance) | 123,042.00 | ICRC-ADV. TO ORISSA ST.BR. | 5,000,000.00 |
| IFRC-DM PRG-ADV TO TELEGANA ST BR-(Unspent Balance) | 191,958.00 | ICRC-ADV. TO TAMILNADU ST.BR. | 930,000.00 |
| | | ICRC-ADV. TO U.P. ST.BRANCH | 728,760.00 |
| | | ICRC-ADV. WEST BENGAL ST. | 1,300,000.00 |
| | | ICRC-ADV.CHATTISGARH ST. BR. | 779,769.00 |
| | | ICRC-ADV.TO GUJARAT ST BR | 240,964.00 |
| | | IFRC- DREF Adv.to Kolkata WH | 30,193.00 |
| | | IFRC- SERV PRG.-ADV.TO ODISHA STATE BRANCH | 1,602,524.00 |
| | | IFRC-CYCLONE FANI | 35,570.00 |
| | | IFRC-Cyclone Fani-Adv.to Odisha St.Branch | 3,322,136.00 |
| | | IFRC-CYCLONE GAJA | 86,266.00 |
| | | IFRC-DREF Adv.to A.P St.Branch | 295,147.00 |
| | | IFRC-DREF Adv.to Assam State Branch | 2,371,730.00 |
| | | IFRC-DREF Adv.to Bihar State Branch | 2,371,730.00 |
| | | IFRC-DREF Adv.to H.P State Branch | 295,147.00 |
| | | IFRC-DREF Adv.to Karnataka State Branch | 1,180,589.00 |
| | | IFRC-DREF Adv.to Maharashtra State Branch | 590,294.00 |
| | | IFRC-DREF Adv.to Uttarakhand St.Branch | 295,147.00 |
| | | IFRC-DREF ALLOCATION | 69,306.00 |
| | | IFRC-DREF PROJ.-ADV TO GUJARAT ST.BRANCH | 295,147.00 |
| | | IFRC-DREF PROJ.-ADV TO WEST BENGAL ST.BRANCH | 295,147.00 |



| | | |
|--|---|----------------|
| | IFRC-GAIA PROJECT-ADV.TO TAMILNADU ST.BRANCH | 281,030.00 |
| | IFRC-HEALTHY AGEING PROJ.-ADV. TO GUJARAT ST. BRANCH | 1,574,000.00 |
| | IFRC-HEALTHY AGEING PROJECT | 54,722.00 |
| | IFRC-KERALA FLOOD-2018-ADV.TO KERALA ST.BR. | 200,000.00 |
| | IFRC-MDR TB PROJECT | 96,800.00 |
| | IFRC-PFR PRG.-ADV.TO ASSAM ST.BRANCH | 548,300.00 |
| | IFRC-PFR PRG.-ADV.TO TAMILNADU ST.BRANCH | 1,674,024.00 |
| | IFRC-PFR PRG.-ADV.TO H.P ST.BRANCH | 554,000.00 |
| | IFRC-SERV PRG.-ADV.TO ASSAM STATE BRANCH | 778,000.00 |
| | IFRC-SERV PRG.-ADV.TO ANDHRA PRADESH ST.BRANCH | 767,589.00 |
| | IFRC-SERV PRG.-ADV.TO KARNATAKA ST.BRANCH | 535,640.00 |
| | IFRC-SERV PRG.-ADV.TO TAMILNADU ST.BRANCH | 778,000.00 |
| | IFRC-WASH PROG-18 ADV.TO ODISHA ST BRANCH | 14,354,362.00 |
| | IRISH RED CROSS-TB PROJECT | 49,610.00 |
| | STAFF-V.MURGAN. | 70,568.00 |
| | STAFF-CYRIAC CHERIAN | 4,400.00 |
| | STAFF-MRS. ANITA TEHLAN-ASOS,BHG | 193,418.00 |
| | STAFF-SH. ASHOK KUMAR GUPTA, ASO(S) KOLKATA | 86,275.00 |
| | Closing Balance (Bank-SBI C/A- Account Number: 11084231133) | 29,703,487.41 |
| | | 119,132,714.46 |
| | 119,132,714.46 | |

For Sri Ravi Verma & Co.
Chartered Accountants

Rajesh Pandey
(Assistant Accountant)

Manish Choudhary
(Deputy Secretary)

FCA R. Ravinder
(Partner)
M.No. 010421
Firm Regn No. 00080N

Place : New Delhi
Date : 26 December, 20

M.P. Gupta
(Hon. Treasurer)

R.K. Jain
(Secretary General)



**INDIAN RED CROSS SOCIETY
BLOOD BANK
BALANCE SHEET AS AT 31ST MARCH, 2020**

| 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 | | | 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 | | | ii) Against own funds As per last Balance Sheet Add: during the year | 3,762,692.75 1,405,239.00 | 5,167,931.75 |
| 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 | | 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) Theiassaemia Fund As per Last Balance Sheet Add: Received during the year Add: Interest received during the year Add: Interest on SB A/c | | | 134,500.00 4,481,110.00 1,177,549.00 100,000.00 | 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 |
| 194,337.45 | (c) 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 | 214,500.09 | | | | |
| 3,400,000.00 (3,200,000.00) | (d) Sabc India P Ltd. For Centrifuge Machine As per Last Balance Sheet Less: Spent during the year | 200,000.00 -200,000.00 | | | | | |
| 1,123,816.36 39,617.00 | Depreciation Reserve - Plant & Machinery Depreciation Reserve - Furniture & Equipment | 1,131,876.25 257,497.00 | 1,389,373.25 | | | | |
| 27,442,009.45 | Carried Over | | 27,286,970.39 | 29,183,162.48 | Carried Over | | 30,588,401.48 |

1000 BARK


 Mr. S. R. Ramesh
 Chartered Accountant
 Partner

M. P. Gupta
Secretary General

Secretary

RECEIVED

Office : New York
 dated 25th December 2000

THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU
BALANCE SHEET AS AT 31ST MARCH, 2020

| 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 | | | | | |
| 8,000.00 | c) Nursery School Welfare Fund | 8,000.00 | 2,273,000.00 | | Investments with Banks | | |
| | d) Sonapur Medals | | | | a) Maternity & Child Welfare Bureau | 6,350,000.00 | |
| | | | | 7,800,000.00 | b) Victoria Memorial Scholarship Fund | 860,000.00 | |
| | | | | 641,167.00 | CLTD Investment - M&CW | 2,186,345.00 | 9,396,345.00 |
| | | | | 2,770,000.00 | 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: | | |
| 94,885.13 | Maternity & child Welfare Fund | 94,885.13 | 1,786,196.18 | 1,061.00 | a) Lady Chelmsford League Fund | 165,5974.18 | |
| | Victoria Memorials Scholarship Fund: | | | 1,085,310.44 | b) Victoria Memorial Scholarship Fund | 10,000.00 | |
| | | | | | (B) Advance | | |
| 12,052.58 | As per last Balance Sheet | | 12,052.58 | | (C) Interest Accrued on CLTD Investment: | 135.00 | |
| | Depreciation Reserve Fund | | | | a) Lady Chelmsford League Fund | 9,802.00 | 1,675,911.18 |
| | Earmarked Fund: | | | | b) Victoria Memorial Scholarship Fund | | |
| 9080443.09 | a) Victoria Memorials Scholarship Fund | 9,896,599.09 | | | | | |
| | As per last Balance Sheet | | | | | | |
| | Add: Surplus as per Income and Expenditure Accounts | 853,032.54 | 10,749,631.63 | 188,524.33 | a) LCL Fund S B Account with SBI | 194736.33 | |
| 815,156.00 | (b) Army Child Welfare Fund | 508,782.55 | | 29,700.00 | b) Imprest in Hand | 14,591.00 | |
| 508,782.55 | As per last Balance sheet | | 508,782.55 | 106,400.88 | c) Victoria Memorial Scholarship Fund | 4,990.78 | |
| | Add: Interest Credited | | | 11,369.62 | Saving Bank Account with SBI | -882,739.56 | |
| | | | | 65,766.00 | d) Current Account with SBI | 0.00 | |
| | | | | 7,402.73 | e) IDBI SB A/C | 0.00 | |
| 302,384.37 | c) Nursery School in Welfare Schemes: | 303,704.37 | 303,704.37 | | Prepaid Expenses | | (668,421.45) |
| 1,320.00 | As per last Balance Sheet | | | | | | |
| | Add: Fee realised | | | | | | |
| | Interest Credited | | | | | | |
| 61,176.15 | d) Sonapur Medal: | | 61,176.15 | | | | |
| | As per last Balance Sheet | | | | | | |
| 14,841,510.92 | Carried Forward | | 15,694,543.46 | 12,718,754.58 | Carried Forward | | 10,415,887.31 |

| Rs | Liabilities | Rs | Current Year Rs. | Previous Year Rs. | Assets | Rs | Current Year Rs. |
|---------------|--------------------------------------|------------|---------------------|----------------------|---|----|---------------------|
| 14,841,510.52 | Brought Forward | | 16,694,643.48 | 12,718,754.53 | Brought Forward | | 10,418,837.35 |
| 6,000.00 | Other Liabilities: | | | | Interfund Adjustment (V.M.S) (Net) | | 2,437,404.80 |
| 44,627.00 | Amount due to Sundry Parties | 7,860.00 | | | Interfund Adjustment (S.B.C.V.S) (Net) | | |
| 78,794.00 | Payable to T-DC | 446,227.00 | | | Deficit | | |
| 52,000.00 | Expenses Payable | 955,261.00 | | | As per the Income & Expenditure Account | | 21,521,837.34 |
| 650.00 | Income Tax Payable | 52,000.00 | | | (Deficit transferred to Main Fund) | | |
| 355,940.00 | Salary Payable | | 1,451,438.00 | 53,085,321.79 | | | |
| | STPF Payable | | | | | | |
| 38,050,237.38 | Interfund Adjustment (M&C.V.S) (Net) | | 276,158,47.59 | | | | |
| 45,814,348.27 | Total Rs | | 86,774,829.45 | 45,784,078.37 | Total Rs | | 44,774,835.45 |

[Signature]
Rajesh Puriya
Assistant Accountant

[Signature]
Harish Chopdhary
Deputy 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 Society, Chaitanyo All India Mission and Child Welfare Bureau of the Indian Red Cross Society as at 31st March 2020 together with the annexed Income and Expenditure Statement 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: 25th December, 2020

For Sri Ravivarma & Co
Chartered Accountants
[Signature]
(R. Ravivarma, FCA)
Partner
S.No. 310421
Firm Regn. No. 008591

INDIAN RED CROSS SOCIETY
THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2020

| Previous year Rs | Expenditure | Current Year Rs | Previous year Rs | Income | Rs | Current Year Rs |
|---------------------|-------------------------------------|--------------------|---------------------|----------------------------------|----|--------------------|
| 6,818,607.52 | Administrative Expenses | 5792663.91 | 10,446.00 | Interest on Investment (CLTD) | | 182,024.30 |
| | Expenses on Tehri Garhwal, Jaunser | | 31,801.00 | Interest on Saving Bank Account | | 8,047.00 |
| | Bawar Nainital Almora & Pithoregarh | | 3,521.00 | Miscellaneous Receipts | | 102,950.00 |
| 26,232,982.27 | Schemes | 28422894.73 | 33,055,821.79 | Deficit transferred to Main Fund | | |
| | Prior Period Expenses | | | Income & Expenditure A/c | | 31,821,537.34 |
| 33,111,589.79 | Total Rs. | 32,215,558.64 | 33,111,589.79 | Total Rs. | | 32,215,558.64 |

[Signature]
 Assistant Accountant

[Signature]
 Manish Choudhary
 Deputy Secretary

[Signature]
 M.P. Gupta
 Hony. Treasurer

[Signature]
 R K Jain
 Secretary General




Place: New Delhi

Date: 25th December, 2020

Victoria Memorial Scholarship Fund
Income & Expenditure Account for the year ending March 31, 2020

| Previous year Rs. | Expenditure | Current Year Rs. | Previous year Rs. | Income | Current Year Rs. |
|----------------------|--|----------------------|-------------------------|---|-----------------------------------|
| 816,156.00 | Bank Charges Surplus carried to Balance Sheet | 106.20 853,032.54 | 51,942.00 764,214.00 | Interest on Savings Bank A/C Interest on Investment Interest on CLTD Investment | 1983.00 699095.74 152060.00 |
| 816,156.00 | Total Rs | 853,138.74 | 816,156.00 | Total Rs | 853138.74 |


Rajesh Parera
Assitant Accountant


Manish Choudhary
Deputy Secretary

M.P. Gupta
Hony. Treasurer


R K Jain
Secretary General

Place: New Delhi

Date: 25th December, 2020

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 31.03.2020

| Previous year Rs | Liabilities | 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 |
| 1050402.00 | General Reserve | | | 31,072.90 | Current Account With SBI | 30,423.90 |
| (540.00) | Opening Balance | 1,049,753.00 | | | | |
| | Add: Surplus/Deficit during the year | (649.00) | 1,049,104.00 | | | |
| 44,207.50 | Inter Fund Adjustment with: IRCS - General Fund | | 44,207.50 | | | |
| | IRCS - M&CWS | | | | | |
| 2,230,772.90 | Total Rs | | 2,230,123.90 | 2,230,772.90 | Total Rs | 2,230,123.90 |

[Signature]
Ajesh Parera
Assistant Accountant

[Signature]
Manish Choudhary
Deputy 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 2020 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

Date: 25th December 2020

For Sri Ravi Verma & Co
Chartered Accountants



(R. Ravinder, FCA)

Partner

M.No. 010421

Firm Regn. No. 00859N

| Previous year | Expenditure | Rs | Previous year Rs | Income Rs | 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 |


Rajesh Jaiswal
Assistant Accountant


Manish Choudhary
Deputy Secretary

M.P. Gupta
Money Treasurer


R K Jain
Secretary General

Place : New Delhi

Dated: 25th December, 2020


For Sri Ravi Varma & Co.
Chartered Accountants
R. Ravindran
(Partner, FCA)
M. No. 010421
Firm Regn. No. 500/1999

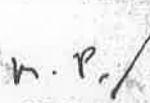
**STAFF PROVIDENT FUND
BALANCE SHEET AS AT 31ST MARCH, 2020**

| Source of funds | Schedule | 2019-20 Rs. | 2018-19 Rs. |
|---|------------|--------------------|---------------------|
| Existing Member's Balance | | 240,754,779.03 | 234,344,907.71 |
| Amount payable to a member | | 100215.78 | 100215.78 |
| Old Unclaimed Accounts | | 54689.62 | 84889.82 |
| Total | Rs. | 24093884.43 | 234530013.11 |
| Application of funds | | | |
| Investments with Banks & PSU | | 166700000.00 | 185900000.00 |
| Investment - CLTD | | 8187000.00 | 13782000.00 |
| Interest accrued on investments | | 45256549.73 | 29210886.71 |
| Interest accrued on CLTD investments | | 116498.00 | 43089.00 |
| Advances against own contributions | | 1131125.00 | 1385116.00 |
| Amount recoverable from other funds (Net) | | 4612644.20 | 942986.00 |
| Income Tax Recoverable | | 137995.00 | |
| Cash at S.B. A/c with SBI, New Delhi. | | 3819566.30 | 3190649.10 |
| Total | Rs. | 24093884.43 | 234454727.81 |

* 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 1-04-19 to 31-03-20 as the list of member balances from the computer agency doing the compilation is yet to be received.
The unclaimed members' balances of Rs. 185105.40 pending for more than 10 years may be forfeited & distributed amongst the members' balances.
* Includes MLCW (Rs.1889.80), RTCS (Rs.4414734.60 Cr).


Rajesh Parera
Assistant Accountant


Manish Choudhary
Deputy 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, 2020.
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: 25th December, 2020

For Sri Ravi Verma & Co
Chartered Accountants


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



INDIAN RED CROSS SOCIETY
STAFF PROVIDENT FUND

Schedule - 1

| Particulars | 2019-20 | 2018-19 |
|------------------|----------------|----------------|
| Rs. | Rs. | Rs. |
| Member's Balance | 234,344,907.71 | 209,245,589.21 |

As per Last Balance Sheet

Addition During The year :

| | | |
|----------------------------------|---------------|---------------|
| Own contributions. | 8,200,393.00 | 8,543,920.00 |
| Additional P.F. contribution | 7,878,700.00 | 8,490,615.00 |
| Society's contribution | 8,200,393.00 | 8,543,920.00 |
| 7th Pay Commission society cont. | 1,218.00 | 0.00 |
| Interest on members balances | 17,381,997.02 | 14,882,780.00 |
| Interest on CLTD Investment | 626,702.80 | 48,073.00 |
| Interest on Savings Bank A/C | 5,530.00 | 928,995.00 |
| Incentive on Investment | 0.00 | |
| | 42,302,933.82 | 41,418,303.00 |

Less: Payments during the year


| | | |
|-------------------|---------------|---------------|
| Final Withdrawals | 4,163,000.00 | 16,98,000.00 |
| Bank Charges | 678.50 | 737.50 |
| Final settlement | 31,729,384.00 | 14,42,024.00 |
| | 35,893,062.50 | 16,318,964.50 |

Net Member's Balance

240,754,779.03

234,344,907.71


Rajesh Parera
Assistant accountant


Manish Choudhary
Deputy Secretary


M.P. Gupta
Hony. Treasurer


R.K. Jain
Secretary General

Place : New Delhi

Dated: 25th December, 2020

For Sri Ravi Verma & Co

Chartered Accountant


(R. Ravinder, FCA)

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



EMPLOYEES GRATUITY FUND

Receipts & Payment Account for the year ended 31st March, 2020

| Rs. | Particulars | Rs. | Rs. |
|--------------------|--|---------------|--------------------|
| | Balance at Commencement | | |
| 7900000.00 | 8% Savings (Taxable) Bonds 2003 | 13900000.00 | |
| 3313233.72 | In SB Account with SBI | 281.00 | |
| 2622916.00 | Amt. Payable to IRCS-Main Fund | 0.00 | |
| 0.00 | Amt. Recoverable from DR Fund | 0.00 | |
| | CLTD Investment | 9525521.72 | |
| | Income tax recoverable | 24390.00 | |
| | Total (Rs.) | | 23450192.72 |
| | Receipts during the year | | |
| 29403000.00 | Contribution from various Funds | 22560000.00 | |
| 19767.00 | Interest received on FDRs | 0.00 | |
| 10309.00 | Interest on CLTD Investment | 521142.00 | |
| 437627.00 | Interest on SB Account | 2980.00 | |
| 38461620.72 | Total (Rs.) | | 23084122.00 |
| | | | 46534314.72 |
| | Payments during the year | | |
| 15011389.00 | Payments to Employees | 12,330,080.00 | |
| 59.00 | Bank Charges | 265.50 | |
| | Total (Rs.) | | 12330346.50 |
| | Balance at close: | | |
| 0.00 | Interfund Adjustment (Payable to IRCS) | -81955.00 | |
| | Interfund Adjustment (Payable to BB) | -209827.00 | |
| 24390.00 | Income Tax Recoverable | 28478.00 | |
| 13900000.00 | 8% Savings (Taxable) Bonds 2003 | 13900000.00 | |
| 9525521.72 | CLTD Investment | 21233000.00 | |
| 281.00 | In SB Account with SBI | -605726.78 | |
| 38461620.72 | Total (Rs.) | | 34203969.22 |
| | | | 46534314.72 |

Notes to the Accounts: Annexure 1

[Signature]
Rajesh Parera
Assistant Accountant

[Signature]
Manish Choudhary
Deputy 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 2020

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: 25th December, 2020

For Sri Ravi Verma & Co
Chartered Accountants
[Signature]
R. Ravinder, FCA

Partner

M.No. 010421



Receipt & Payment Account for the year ended 31st March, 2020

Annexure- 1

During the year 2019-20 gratuity to staff was not paid pertaining to 2015-16 as under:-

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

Gratuity to staff for the year 2019-20 has been paid during 2020-21 only as under:

| S.NO | Name | Date of death/Retirement | Date of payment | Amount (Rs.) |
|------|------------------------|--------------------------|-----------------|--------------|
| 1 | Mrs. Manmati Devi | 31/10/2019 | 11/06/2020 | 745,173.00 |
| 2 | Sh. V Janarthanan | 31/10/2019 | 07/07/2020 | 701,064.00 |
| 3 | Mrs. Imarto Devi | 31/01/2020 | 11/06/2020 | 768,339.00 |
| 4 | Sh. Mathura Singh Rana | 31/01/2020 | 11/06/2020 | 745,173.00 |
| 5 | Sh. Mohan Singh Bisht | 31/01/2020 | 14/09/2020 | 1,351,350.00 |
| 6 | Sh. Daler Singh | 31/01/2020 | 28/09/2020 | 1,351,350.00 |

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. Subhash Chand | compulsory retirement on 12-1-2019 | 11/07/2019 | 180,411.00 |
| 2 | Dr. Jasbir Singh | Difference of gratuity retired on 31-12-2016 | 19/12/2019 | 65,245.00 |