

ANNUAL ACCOUNTS

2020-2021

**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, 2021 as also the annexed Income & Expenditure Account for the year ended on 31st March, 2021 along with locally audited accounts and report of the Disaster Relief Fund as at 31st March 2021.

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>
2-4	Income Tax Matters.
4	Current Liabilities - Goods & Service tax Act, 2017
5	Title deed of A-9, Nizamuddin West, New Delhi.
5	Current Assets - Property tax recoverable
9-11	Income - License Fees from Tenants
12	Non Funded Service Employees
13	Disaster Relief Section
13-16	Foreign Exchange
17	Blood Bank
18-19	Income & Expenditure Account - Common Expenditure

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

- i) In case of Balance Sheet, of the State of Affairs of the Society as at 31st March, 2021 and
- ii) In case of Income & Expenditure Account, of the surplus for the year ended on that date.

for Sri Ravi Verma & Co.
Chartered Accountants



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

Place: New Delhi

Dated: 26-11-2021

UDIN-21010421AAAAAQ7753





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

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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 2020-21 issued on 20-09-21 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 IT returns.

	F.Y <u>2013-14</u>	F.Y <u>2014-15</u>	F.Y <u>2015-16</u>	F.Y. <u>2019-20</u>	F.Y. <u>2020-21</u>
As per books	20,04,502/-	49,48,324	13,56,432	43,92,772/-	6,07,439/-

The year wise breakup of the income tax recoverable pertaining to IRCS (NHQ) is as under:-

<u>Assessment Year</u>	<u>In Rs.</u>
2011-12	Rs. 2,28,656/-
2012-13	Rs. 11,850/-
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)
2018-19	Rs. -54,026/-
2019-20	Rs. 603,827/- (Refund Rs.8,32,278/- received on 05.02.2020)
2020-21	Rs. 43,92,772/-
2021-22	Rs. 6,07,439/-
Total	<u>1,40,99,776/-</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 been disposed off and final settlement received amounting to Rs. 2,57,460 including interest of Rs. 60,503/- on 10.03.21.

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 filled 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 filed 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 filed 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 refunded including interest of Rs.8,797/- on 02nd May 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 been received on 02nd May 2020.

CURRENT LIABILITIES

1. Goods & Service Tax Act 2017

The particular tax came into effect from 01-07-2017 and accordingly the society was registered with Govt. of India (GOI) w.e.f. 01-07-2017 & got permanent reg. certificate in form GST REG-06 having registration no.07AAATI4270N1ZE on 17-07-2018. 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 2020-21 has been reconciled with the portal of IRCS maintained by the Ministry of Finance and after adjustment for the year 2020-21 and the end balance worked out to Rs. (-) 19,82,344/-, Rs. (-) 19,81,965/- and Rs. (-) 40,690/-. 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. (-) 40,04,999/-.

At present, under the Central excise and service tax laws, there is no requirement for audit of accounts and furnishing reconciliation statement by a Chartered Accountant and Cost accountant.



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 06-04-2015.

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 up to 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 matter 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. 46,90,778/- P.Y. (Rs.35,98,354/-)

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 amount 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) RC. Road Cr Rs. 45,818/-
Adjustment (E&W) K. Nagar Cr Rs. 61,918/-
Adjustment (E&W) S. Nagar Dr Rs. 78,099/-**

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 2020-21 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 continuing as per the speed normally expected. The Estate cell of NHQ is contact with CPWD and is quickening the process.

1. C01_39575 Adv. CPWD Staff Qtr. S. Nagar

- i) Sarojini Nagar flat repair (Estimate Rs. 4,44,000/-)
(Work completed and bill to be adjusted)

Advance Paid	Rs. 4,44,000/-
Less: - Bill received and adjusted	<u>Rs. 4,16,067/-</u>
Balance to be recovered (work completed)	<u>Rs. 27,933/-</u>

- ii) Sarojini Nagar flat repair and painting of terrace
(Total Estimation Cost Rs. 15,08,900/-)

Advance Paid	Rs. 5,02,967/-
Less:- No Bill Received	<u>Rs. NIL</u>
Balance	<u>Rs. 5,02,967/-</u>

- iii) Sarojini Nagar flat internal finishing
(Total Estimation Cost Rs. 4,67,100/-)

Advance Paid	Rs. 1,39,132/-
Less:- No Bill Received	<u>Rs. NIL</u>
Balance	<u>Rs. 1,39,132/-</u>

**Total Amount Recoverable against the Adv. CPWD Staff Qtr. S. Nagar
(i+ii+iii) is Rs. 6,70,032/-**

2. C01_39560 Advance CPWD Toilet and other work at NHQ NHQ (Total Estimation Cost Rs.18,45,900/-)

- i) Gents and Toilets renovation

Advance Paid	Rs. 6,15,238/-
Less: - Bill received	<u>Rs. 3,12,899/-</u>
Balance	<u>Rs. 3,02,339/-</u>

- ii) Rain Water Harvesting

Amount Paid	Rs.16,96,947/-
Less:- Bill received	<u>Rs. 16,96,947/-</u>
Balance	<u>Rs. NIL</u>



- iii) Replacement of Fire Fighting System
(Total Estimation Cost of Rs. 5,70,063/-)

Advance Paid	Rs.1,90,000/-
2 nd advance Paid	Rs. 3,80,000/-
<hr/>	
Total amount Paid	Rs. 5,70,000/-
Less:- Bill received	Rs. Nil
<hr/>	
Balance	Rs. 5,70,000/-
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- iv) Construction of Pavements in IRCS premises
(Total estimation Cost of Rs. 22,80,000)

Advance Paid	Rs. 7,60,000/-
Less:- Bill received	Rs. Nil
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Balance	Rs. 7,60,000/-
<hr/>	

- v) Consultancy on structural stability of IRCS building
(Total Estimation Cost of Rs. 5,90,000/-)

Advance Paid	Rs. 5,90,000/-
Less:- Bill Received	Rs. Nil
<hr/>	
Balance	Rs. 5,90,000/-
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Total amount recoverable from CPWD (I to vi) is Rs. 22,22,339/-

3. C01_39605:- CPWD – DMC Building and Basement

- i) Repairing/renovation work of DMC building and Basement
(Total Estimation Cost of Rs. 16,94,000/-)

Advance Paid	Rs. 5,64,700/-
Less:- Bill received	Rs. Nil
<hr/>	
Balance	Rs. 5,64,700/-
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4. C01_39593 Adv - CPWD Staff Qtrs. Kaka Nagar

- i) Dismantling of Existing RCC Slab
And providing new steel platform

Advance Paid	Rs. 4,70,423/-
2 nd advance Paid	Rs. 5,55,195/-
Total Amount Paid	Rs. 10,25,618/-
Less:- Bill Received	Rs. 10,35,915/-
Balance	Rs. (-) 10,297/-

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)	(2,08,172/-)	(as on 31-03-21)
CMSS (C01_39585)	(3,961/-)	(as on 31-03-21)
DHR (C01_39586)	(2,46,759/-)	(as on 31-03-21)
MOHFW (C01_39591)	(2,25,224/-)	(as on 31-03-20)
NMPB (C01_39599)	(10,92,136/-)	(as on 31-03-21)
Morarji Desai (C01_39604)	(77,185/-)	(as on 31-03-21)

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 devise the procedure to recover the electricity and water from the institution from the various tenants.



5. 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. 3,47,76,038/-
NMPB (Ayush) (C01_39595)	Rs. 1,06,10,160/-
MOHFW(C01_39588)	Rs. 7,76,21,687/-
CMSS(C01_39236)	<u>Rs. 4,08,05,364.12</u>
Total	<u>Rs. 20,32,68,701.12</u>

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

6. 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.

7. Cenvat Recovery(Adjustable) (C01_39569)

An amount of Rs.2,42,520/- till the period ended 31-3-21. The adjustment of cenvat recovery has been carried out during the F.Y. 2020-21 with the Govt. of India.

8. 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.90,967/- 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. **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 advance of Rs. 1,46,08,291/- for the month of April - 21 is received from MOHFW on 31-3-2021.

The property tax recoverable as under:-

<u>Period</u>	<u>Amount</u>
28.09.17 to 31.3.18	1,40,60,879/-
01.04.18 to 31.3.19	2,91,36,012/-
01.04.20 to 31.3.21	3,44,24,796/-
Total	7,76,21,687/-

5. **NATIONAL MEDICINAL PLANTS BOARD**

The 1st and 2nd floor of the annexe building was let out to NMPB w.e.f. 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. 1,06,10,160/- on account of property tax for the F.Y 2020-21 is still recoverable.



6. 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 w.e.f. from the year 2017-18 onwards invoicing for the same has to be raised including GST as applicable on these services for the years 2017-18 onwards the GST as applicable on these services but GST applicable on the services has been deposited in the Govt. treasury as per advise of GST auditor on yearly basis.

EXPENDITURE

1. (a) **Staff members working on contractual basis under the various projects supported by ICRC Rs. 21,13,624/-**

- i. There are number of members of staff who are being paid consolidated amount through funding agency and to support this adjustment there is no **Memorandum of Undertaking** with them. The management has to take adequate steps to recover the balance amount from the funding agencies.
- ii. The payments paid during the F.Y. 2020-21 was as under :-

ICRC Rs. 21,13,624/- (3 employees)

(b) **Non Funded salaries of staff (IRCS Adhoc Salary Rs.37,74,815/-)**

After verification of the salaries of staff being funded by the various agencies, it was noted that an amount of Rs. 37,74,815/- 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.

C02_25461 Retained money Dr. Rs.6,00,000/-

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) subscription for 2 years in the financial year 2019-20 but no invoice has been provided till now in this regard. However National Information Centre informed that they will raised the invoice and submit the same after the completion the 2 years subscription tenure.



Disaster Relief Section :-

- a) Physical Verification of Fixed Assets has not been undertaken in the year 2020-21 due to Covid 19 pandemic travelling restriction. 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. 1380.12 lacs (P.Y.Rs. 1520.04 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. 9,57,207/- 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. New Zealand Red Cross	4,69,000/-
6. IFRC Philippines	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 Kerala 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	<u>Rs. 24,445,881/-</u>
12. Local donation recd in IRCS- DR Fund	<u>Rs. 24,384,483/-</u>
Total (A)	<u>Rs. 48,830,364/-</u>

(B) **2019-20:-**

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



Grand Total (A+B)

Rs. 80,86,76,42/-

Name of the Donor

Amount (Rs.)

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:-

Date

Amount

Rs.

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 eventhough 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:-

Date

Amount

Rs.

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/-. Out of this an amount of Rs.3,59,87,604/- has been adjusted against Kerala state branch funded by Canadian Red Cross. 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.

c) **Contribution for Covid 19**

Foreign Exchange during the year towards contribution for “COVID 19” of Rs.9,53,97,264/- received from IFRC and Institutional/individual donors. The management has kept to proper records to control the disaster materials to take action.

- f) Current Liabilities includes payable to State Branches an amount of Rs. **94,24,443.34 (P.Y. 76,55,695.34)** 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.

Maternity & Child Welfare Fund :-

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



Victorial Memorial Scheme :-

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

Blood Bank :-

- a) The GRC had contributed to the renovation of the Blood Bank at NHQ and had completed the project during the year 2012-13.
- b) A sum of Rs. 1.94 Lacs is lying in the earmarked-fund, Blood Safety project. This amount has to be returned back in the subsequent year.
- c) German Red Cross has installed AC Plant approximating Rs. 1 crore and fully automated micro typing blood grouping system costing Rs. 61.93 lacs in the earlier year.
- d) Grant in aid (recurring) was received from Ministry of Health, Government of India for the year 2020-21 (Non-Planned) of Rs. 35.00 lacs has been credited in the accounts of Blood Bank as per management decision.
- e) 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 31-3-21. 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.

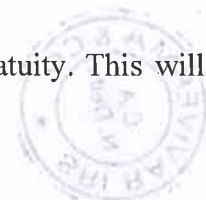
Other Comments :-

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.63.50 lakhs
CLTD Rs.23.20 lakhs

5. **Confirmation of Balances**

The management has received confirmation of balances for the following deposits from the bankers for the year ended 31-3-21.

All Funds (CLTD):-

SBI (Main Branch) (MF)	Rs. 2,054.54 lacs
SBI (Rail Bhawan) (MF)	Rs. 9.30 lacs
Foreign Exchange	Rs. 2,007.97 lacs
Blood Bank	Rs. 13.58 lacs
M&CW (SBI)	Rs. 12.70 lacs
Disaster Relief (SBI)	Rs. 30.47 lacs
VMS	Rs. 23.19 lacs
Staff Provident Fund	Rs. 100.56 lacs
Employee Gratuity Fund	Rs. 218.25 lacs

All Funds (FIXED DEPOSIT):-

Investment (VMS)	Rs. 24.00 lacs
Investment (Main Fund)	Rs. 6402.15 lacs
Disaster Relief	Rs. 873.37 lacs
Blood Bank	Rs. 1.00 lacs
Victorial Memorial Scholarship	Rs. 63.50 lacs

6. **Income & Expenditure Account (Surplus) Rs. 19,02,55,224/-**

- i) The Income & Expenditure Account of the society reflects a surplus of Rs.1902.55 lacs during the year against a surplus of Rs. 1559.00 lacs in the previous year.

The reason for increase in surplus during the year is mainly due to Rental income of Rs. 33.21 Crores (P.Y. 29.96 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.

5. Deficit

M&CWB (as per I&E A/c)	242.24 lacs
Blood Bank (as per I&E A/c)	228.15 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 2021.

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, 2021

LIABILITIES	SCHEDULE	AS AT 31.03.2021 Rs.	AS AT 31.03.2020 Rs.
Capital/Corpus Fund	I	148,801,832.50	148,802,481.50
Revenue Surplus		1,089,203,524.86	898,948,300.94
Assets Gifted/Financed by other Agencies	II	43,448,965.55	35,742,113.55
Earmarked Fund	III		
A) General Purpose Fund		327,342,930.65	293,400,335.50
B) Relief Purpose Funds		168,285,373.04	151,700,399.04
Depreciation Reserve	IV	75,569,712.92	69,728,232.04
Interest on Depreciation Reserve	V	53,865,616.80	53,865,616.80
Current Liabilities & Provisions	VI	156,971,071.33	134,585,562.68
Total Rs.		2,063,489,027.65	1,786,773,042.05
ASSETS			
Fixed Assets	VII	149,402,950.75	132,481,300.75
Capital Work-in-progress		2,175,844.00	347,981.00
Investments	VIII	739,991,443.00	412,898,213.80
Current Assets, Loans & Advances	IX	1,018,938,979.07	1,067,070,372.67
Project Advance		152,979,810.83	173,975,173.83
Total Rs.		2,063,489,027.65	1,786,773,042.05

Notes to the Accounts X

Place : New Delhi
Dated : 26th November, 2021

As per our report of even date

For Sri Raviverma & Co.
Chartered Accountants

(R. Ravinder), FCA
(Partner)

M.No.010421

Firm Regn.no.D000859N



RAJESH PARERA
(Assistant Accountant)

R. P. GUPTA
(Director F&A)

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, 2021

Income	Current Year Rs.	Previous Year Rs.
Interest	62,832,061.96	59,110,814.32
Recoveries towards Blood testing & Processing Cost	6,052,000.00	4,766,110.00
Grants:		
a) GOI - MOH&FW	3,500,000.00	4,000,000.00
b) DSACS	-	192,000.00
c) Thalessemic India	537,250.00	-
Health Promotion Through (A&Y)	126,000.00	264,000.00
PG Diploma Course	-	(173,000.00)
Fund Raising	9,935,966.50	11,688,539.00
Income From Publicity Drive	42,590.00	-
Estate Cell - Licence Fees	332,073,501.00	299,611,304.00
Blood Security & Component Charges	1,147,700.00	1,532,900.00
Miscellaneous Receipts	33,104.00	117,108.00
Donations	2,240,381.60	1,009,416.09
Donations for Covid 19	32,100.00	-
Home Health Aid Course	-	206,000.00
Receipt from Nursing	-	95,000.00
First Aid Training Programme	-	15,203.00
PNS Contribution	-	73,297.00
Property Tax (Earlier Year reversal)	-	15,316.00
Sale of Excess Plasma/Blood Components	14,748,290.00	14,444,036.00
Sale of Scrap/Condemn Vehicles	114,106.52	1,168,177.00
Prior period adjustment	69,650.00	-
Supply of Testing & Analysis Services	169,490.00	542,367.00
Contributions from DSACS	550,000.00	400,000.00
Unclaimed Bank Debit/credits (Old)	-	1,060,932.00
Tender Fees	-	5,000.00
Moiety Grant written back	-	42,660.00
Sundry Creditors written back	8,679.00	-
JRC/YRC-Membership Subscription	472,803.00	-
Advance payable to staff-Written off	50,445.00	-
TDS payable written back	19,472.00	-
Prior period Income	57,347.00	-
Total Rs.	434,812,937.58	400,187,179.41
Expenditure:		
Managment/ Administrative Expenses	107,813,247.25	118,805,634.41
Blood Sera, Chemicals & Bags	3,496,156.02	1,810,437.80
Refreshment to Donor	296,821.88	724,767.60
Warehousing & transportation	27,131,720.36	28,427,034.54
Relief Supplies & Services	2,983,857.00	217,817.00
Expenses on M&CWB Schemes	17,887,948.00	26,422,894.73
Meeting & Missions	429,013.00	1,593,346.22
Bangalore Home Running Expenses	4,184,009.00	4,623,667.00
Welfare Services	10,867,730.00	10,585,889.00
Moiety Grant to State Branches	563,220.00	31,260.00
Annual Contribution to International Red Cross & Red Crescent Society	13,077,813.00	11,287,534.00
Other Contribution to :		
- M&CWB for Expenses	778,643.39	853,032.54
NABH ACCREDITATION FEE	100,000.00	-
Staff Quarter Maintenance	(26,358.300)	216,435.10
Maintenance of Building	15,889,487.72	23,007,134.45
Property Tax	153,160.00	3,400.00
MDR TB Project	2,070,426.00	3,370,813.00
Prior Period Expenses	166,162.00	244,432.63
Depreciation on Fixed Assets	5,841,480.88	4,288,785.38
Maintenance of Equipments	303,996.30	634,041.02
Provision for GST as per GST Audit	1,788,473.98	5,045,776.00
Health Promotion through Ayurveda & Yoga	156,684.00	103,981.00
P.G.Diploma Course	55,000.00	162,660.14
Home Health Care Attendant Course	-	43,100.00
Interest Paid on late deposit of GST	-	3,212.00
GAP (E-Raktkosh) Meeting	439,634.18	127,534.00
Income Tax Paid	8,920,574.00	1,652,050.00



Awards to IRCS Blood Banks	9,000,000.00	
Awards to State Branches	10,000,000.00	-
Vat Receivable Written off	52,735.00	-
Cycle advance Written off	14,646.00	-
Prov. For GST written back	121,433.00	-
Total Rs.	244,557,713.66	244,286,669.56
(Deficit)/Surplus for the year	190,255,223.92	155,900,509.85
Accumulated (Deficit)/Surplus brought forward	898,948,300.94	743,047,791.09
(Deficit)/Surplus Carried Over to Balance Sheet	1,089,203,524.86	898,948,300.94

Notes to the Accounts

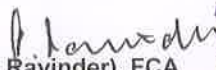
Place : New Delhi

Dated : 26th November, 2021

As per our report of even date

For Sri Raviverma & Co.

Chartered Accountants



(R. Ravinder), FCA
(Partner)


M.No.010421


Firm Regn.no.D000859N




X


RAJESH PARERA
(Assistant Accountant)


R. P. GUPTA
(Director F&A)


M.P. GUPTA
(Hony. Treasurer)


R.K. JAIN
(Secretary General)

Income	General Fund		HSS		Disaster Relief		Blood Bank		M&CWB		Victoria Memorial Fund		Total	
	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021
Interest	48,473,597.88	52,323,115.15			9,089,206.40	9,365,409.42	503,800.00	256,942.00	191,071.30	107,962.00	853,138.74	778,643.39	59,110,814.32	62,832,061.96
Recoveries towards Blood Testing & Processing Charges							4,766,110.00	8,052,000.00					4,766,110.00	6,052,000.00
Grants:														
a) SGI - MOH&FW							4,000,000.00	3,500,000.00					4,000,000.00	3,500,000.00
b) DSACS							192,000.00	537,250.00					192,000.00	537,250.00
c) Thalassemic India Contribution:														
a) From General Fund	(54,424,079.32)	(47,038,914.92)					22,502,541.98	22,814,937.40	31,921,537.34	24,223,977.52				0.00
Health Promotion Through (A&Y)	264,000.00	126,000.00											264,000.00	126,000.00
PG Diploma Course	(173,000.00)												(173,000.00)	
Fund Raising	11,688,539.00	9,935,966.50											11,688,539.00	9,935,966.50
Publicity		42,580.00												42,580.00
Estate Cell - Licence Fees	299,337,467.00	331,997,149.00			10,557.00	30,164.00	263,280.00	46,188.00					299,611,304.00	332,073,501.00
Blood Security & Component Charges							1,532,900.00	1,147,700.00					1,532,900.00	1,147,700.00
Miscellaneous Receipts	14,158.00	20,804.00						12,300.00	102,950.00				117,108.00	33,104.00
Donations	481,489.00	1,599,633.10			79,927.09	481,036.00	448,000.00	156,712.50		3,000.00			1,009,416.09	2,240,381.60
Donations for Covid 19		32,100.00												32,100.00
Home Health Aid Course	206,000.00												206,000.00	
Receipt from Nursing	95,000.00												95,000.00	
First Aid Training Programme	15,203.00												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							14,444,036.00	14,748,290.00					14,444,036.00	14,748,290.00
Sale of Scrap/Condemn Vehicles	1,168,177.00	114,106.52											1,168,177.00	114,106.52
Prior period adjustment		69,650.00												69,650.00
Supply of Testing & Analysis Services							542,367.00	169,490.00					542,367.00	169,490.00
Contributions from DSACS							400,000.00	550,000.00					400,000.00	550,000.00
Unclaimed Bank Debit/Credits (Old)					1,060,932.00								1,060,932.00	
Tender Fees	5,000.00												5,000.00	
Morality Grant written back	42,660.00												42,660.00	
Sundry Creditors written back		8,679.00												8,679.00
JRC/YRC-Membership Subscription		472,803.00												472,803.00
Advance payable to staff/Written off		50,445.00												50,445.00
TDS payable written back		19,472.00												19,472.00
Prior period income		57,347.00												57,347.00
Total	307,282,824.56	348,830,945.35			10,240,622.49	9,876,608.42	49,658,034.98	43,991,809.50	32,215,568.64	24,334,929.52	853,138.74	778,643.39	400,187,179.41	434,812,937.58



Expenditure	General Fund		HSS		Disaster Relief		Blood Bank		MACVB		Victoria Memorial Fund		Total
	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2021
Management/ Administrative Expenses	49,157,665.61	41,251,589.60	3,974,372.76	3,068,137.14	13,700,149.35	12,399,838.88	46,180,656.58	44,706,700.11	5,792,663.91	6,446,991.52	106.20	118,805,634.41	107,813,247.25
Blood Sera, Chemicals & Bags							1,810,437.80	3,496,156.02				1,810,437.80	3,496,156.02
Refinement to Donor							724,767.60	296,821.88				724,767.60	296,821.88
Warehousing & transportation					28,427,034.54	27,131,720.36			26,422,894.73	17,887,948.00		28,427,034.54	27,131,720.36
Relief Supplies & Services					217,877.00	2,983,857.00						217,877.00	2,983,857.00
Expenses on Schemes													
Meeting & Missions	1,593,346.22	429,013.00										1,593,346.22	429,013.00
Bangalore Home Running Expenses			4,623,667.00	4,184,009.00								4,623,667.00	4,184,009.00
Welfare Services			10,585,889.00	10,867,730.00								10,585,889.00	10,867,730.00
Mohity Grant to State Branches	31,260.00	563,220.00										31,260.00	563,220.00
Annual Contribution to International Red Cross & Red Crescent Society	11,287,534.00	13,077,813.00										11,287,534.00	13,077,813.00
Other Contributions											853,032.54	853,032.54	778,643.39
Transfers to - MACWB for Expenses													
NABH ACCREDITATION FEE		100,000.00					(5,896.63)	6,800.89				216,435.10	26,358.30
Staff Quarter Maintenance	222,331.73	(33,159.19)					560,355.80	552,411.00				23,007,134.45	15,889,487.72
Maintenance of Building	22,446,778.65	15,337,076.72										3,400.00	153,160.00
Property Tax	3,400.00	153,160.00										3,370,813.00	2,070,426.00
MDR TB Project					3,370,813.00	2,070,426.00							
Prior Period Expenses	145,658.69	45,071.00					98,773.94	121,091.00				244,432.63	166,162.00
Depreciation on Fixed Assets	1,872,972.49	3,058,740.88			2,189,873.00	1,970,911.00	225,939.89	811,829.00				4,288,785.38	5,841,480.88
Maintenance of Equipments	634,041.02	303,996.30										634,041.02	303,996.30
Provision for GST as per GST Audit	5,045,776.00	1,788,473.98										5,045,776.00	1,788,473.98
Health Promotion through Ayurveda & Yoga	103,981.00	156,684.00										103,981.00	156,684.00
P.G Diploma Course	162,660.14	55,000.00										162,660.14	55,000.00
Home Health Care Attendant Course	43,100.00											43,100.00	
Interest Paid on late deposit of GST	3,212.00											3,212.00	
GAP (E-Raktosh) Meeting	127,534.00	439,634.18										127,534.00	439,634.18
Income Tax Paid	1,652,050.00	8,920,574.00										1,652,050.00	8,920,574.00
Awards to IRCS Blood Banks		9,000,000.00											9,000,000.00
Awards to State Branches		10,000,000.00											10,000,000.00
Vat Receivable Written off		52,735.00											52,735.00
Cycle advance Written off		14,646.00											14,646.00
Prior For GST written back		121,433.00											121,433.00
Total	94,533,927.55	104,835,701.47	19,183,928.76	18,059,876.14	47,905,656.89	46,566,753.24	49,595,034.98	49,991,809.90	32,215,558.64	29,334,929.52	853,138.74	778,643.39	244,286,665.56

SRI RAVI VERMA & CO

C.A.

N. Delhi

244,557,713.86

244,286,665.56

778,643.39

853,032.54

216,435.10

23,007,134.45

3,400.00

3,370,813.00

2,070,426.00

166,162.00

5,841,480.88

303,996.30

1,788,473.98

156,684.00

55,000.00

43,100.00

3,212.00

439,634.18

8,920,574.00

9,000,000.00

10,000,000.00

52,735.00

14,646.00

121,433.00



Schedule "I"

Corpus Funds

		31.03.2021		31.03.2020
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	2,185,267.40	71,449,142.93	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
		148,801,832.50		148,803,130.50

Schedule "II"

Assets Gifted/Financed by Other Agencies

		31.03.2021		31.03.2020
i) General Fund	19,044,543.00			11,337,691.00
ii) Blood Bank	24,074,422.55			24,074,422.55
iii) Disaster Relief	330,000.00	43,448,965.55		330,000.00
Total		43,448,965.55		35,742,113.55



Schedule "III"

Earmarked Funds

		31.03.2021		31.03.2020
A) General Purpose Funds				
i) General Fund	11,421,533.05		11,301,533.05	
ii) Foreign Exchange	303,280,376.42		270,261,007.66	
iii) Blood Bank	239,083.09		214,500.09	
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,401,938.09	327,342,930.65	11,623,294.70	293,400,335.50
B) Relief Purpose Funds				
i) Disaster Relief		168,285,373.04		151,700,399.04
Total (A+B)		495,628,303.69		445,100,734.54

Depreciation Reserve Fund

Schedule "IV"

		31.03.2021		31.03.2020
i) General Fund	37,385,039.56			34,326,298.68
ii) Disaster Relief	35,971,418.53			34,000,507.53
iii) Blood Bank	2,201,202.25			1,389,373.25
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,052.58	75,569,712.92		12,052.58
Total		75,569,712.92		69,728,232.04

Interest on Depreciation Reserve

Schedule "V"

		31.03.2021		31.03.2020
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

Schedule - VI

A) Current Liabilities	General Fund		Disaster Relief		Foreign Exchange		Blood Bank	
	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021
Security Deposits	2,243,069.08	2,796,370.08	331,750.00	414,625.00	7,893,105.15	8,226,284.15	32,321,848.75	33,664,887.61
Net Inter fund adjustment	(347,597,963.08)	(404,482,298.17)	284,358,947.81	340,825,911.86	2,174,469.98	2,518,649.98	1,639,930.00	340,990.00
Sundry Creditors	3,432,496.74	4,558,774.74	(44,415.00)	36,161.00				
Payable to Staff	379,799.00	319,337.00	135,798.38	135,798.38				
Audit Fees Payable	60,000.00	120,000.00						
Imprest Payable			595,169.65	936,052.65				
Payable to THDC								
Expenses Payable	7,762,061.68	3,644,406.00	2,448,610.00	2,240,475.00			1,397,958.00	540,150.00
TDS Payable	65,973.00		489,776.00	1,894,914.00	7,655,695.34	9,424,443.34		
Payable to State Branches					42,363,427.19	42,343,934.87		
Others receipts								
Unreconciled Balances (Bank)								
Patient Comfort Fund (HSS)	182,000.00	182,000.00		399,928.41				
Bank Balances - Book Overdraft								
State Cheques								
Due to Provident Fund Account								
Legal Heir of Staff-Shri Gopal Singh	11,826.00	11,826.00			306,438.48	306,438.48		
Payable to ARC/CRC/IFRC					49,920,245.04	62,163,503.04		
Interest on CLTD Investment								
7th Pay Commission Arrears payable								
Pension Contribution payable								
Leave Salary Contribution payable								
Advance Rent received from MOHFW		14,608,291.00	200,990.00	0.00				
PF Payable	65,334.00	65,334.00						
Donation for Ambulance from NBCC	2,608,350.50	1,982,344.46						
CGST Payable	2,322,293.50	1,981,964.60						
SGST Payable	(85,418.20)	40,690.00						
IGST Payable	2,045,307.00	894,236.99						
Provision for CGST payable as per GST Audit	2,045,307.00	894,236.99						
Provision for CGST payable as per GST Audit	3,605.00							
Retained Money	360,000.00	600,000.00					4,388.00	
Income tax Payable								
Total	(324,095,958.78)	(371,783,486.31)	288,516,626.84	346,883,866.30	110,313,381.18	124,963,253.86	35,364,124.75	34,546,027.61



Consolidated Current Liabilities & Provisions

Schedule - VI

A) Current Liabilities	M&CWB		MACF		Total	
	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021
Security Deposits	-	-	-	-	2,574,819.08	3,209,995.08
Net inter fund adjustment	25,179,553.39	23,920,706.57	(2,155,492.50)	(2,155,492.50)	(0.48)	(0.48)
Sundry Creditors	7,960.00	-	-	-	7,210,441.72	7,454,575.72
Payable to Staff	-	-	-	-	515,597.38	455,135.38
Audit Fees Payable	-	-	-	-	60,000.00	120,000.00
Imprest Payable	-	-	-	-	595,169.65	936,052.65
Payable to THDC	446,227.00	446,227.00	-	-	446,227.00	446,227.00
Expenses Payable	955,251.00	128,079.00	-	-	12,563,880.68	6,553,110.00
TDS Payable	-	-	-	-	65,973.00	-
Payable to State Branches	-	-	-	-	8,145,471.34	11,319,357.34
Others receipts	-	-	-	-	42,363,427.19	42,343,934.87
Unreconciled Balances (Bank)	-	-	-	-	182,000.00	-
Patient Comfort Fund (HSS)	-	-	-	-	-	182,000.00
Bank Balances - Book Overdraft	-	-	-	-	-	399,928.41
State Cheques	-	-	-	-	-	-
Due to Provident Fund Account	-	-	-	-	-	-
Legal Heir of Staff-Shri Gopal Singh	-	-	-	-	11,826.00	11,826.00
Payable to ARC/CRC/IFRC	-	-	-	-	306,438.48	306,438.48
Interest on CLTD Investment	-	-	-	-	49,920,245.04	62,163,503.04
7th Pay Commission Arrears payable	-	-	-	-	-	-
Pension Contribution payable	-	-	-	-	-	-
Leave Salary Contribution payable	-	-	-	-	-	-
Advance Rent received from MOHFW	-	-	-	-	-	-
PF Payable	1,889.80	1,889.80	-	-	202,879.80	14,608,291.00
Donation for Ambulance from NBCC	-	-	-	-	65,334.00	1,889.80
CGST Payable	-	-	-	-	2,608,350.50	65,334.00
SGST Payable	-	-	-	-	2,322,293.50	1,982,344.46
IGST Payable	-	-	-	-	(85,418.20)	1,981,964.60
Provision for SGST payable as per GST Audit	-	-	-	-	2,045,307.00	40,690.00
Provision for CGST payable as per GST Audit	-	-	-	-	2,045,307.00	894,236.99
Retained Money	-	-	-	-	3,605.00	-
Income tax Payable	52,000.00	-	-	-	360,000.00	600,000.00
	-	-	-	-	56,388.00	-
Total	26,642,881.19	24,496,902.37	(2,155,492.50)	(2,155,492.50)	134,585,562.68	156,971,071.33



Schedule "VII"

Fixed Assets

		31.03.2021		31.03.2020
i) General Fund	60,588,495.53			47,877,711.53
ii) Disaster Relief	54,144,635.16			54,103,135.16
iii) Blood Bank	34,657,767.48			30,488,401.48
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,052.58	149,402,950.75		12,052.58
Total		149,402,950.75		132,481,300.75

Schedule "VIII"

Investment

		31.03.2021		31.03.2020
i) General Fund	642,614,636.00			319,111,213.80
ii) Disaster Relief	87,337,000.00			87,337,000.00
iii) Blood Bank	100,000.00			100,000.00
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	9,939,807.00	739,991,443.00		6,350,000.00
Total		739,991,443.00		412,898,213.80



Consolidated Current Assets, Loans & Advances

Schedule - IX

A) Current Assets	General Fund		Disaster Relief		Foreign Exchange		Blood Bank	
	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021
Cash & Bank Balances	446,945,616.57	255,172,373.13	2,157,636.42	3,219,200.00	218,257,639.95	286,510,512.39	2,274,896.30	2,664,000.74
Accrued Interest	51,634,762.35	74,865,851.97	23,397,950.54	32,394,007.96			228,355.00	238,114.00
Stock in hand	54,921.92	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	6,900.00	11,140,414.00				
Sundry Debtors								
St. John Ambulance	11,580,234.60	5,711,666.84			11,584.00			
Recoverable from Belgium Red Cross								
Adjustment Account	12,689.00	12,689.00						
Reverse Charges adjustable	3,600.00			47,265.00			209,827.00	209,827.00
Due From Gratuity	81,955.00	76,745.00						
Due From Staff Provident Fund	4,523,874.92	4,100,527.32						
Recoverable from ICRC against salary	3,598,354.00	4,690,778.00			736,144.00	736,144.00		
Recoverable from Income Tax	20,151,446.90	13,134,975.50						
Property Tax recoverable	165,610,997.30	204,034,546.12	320,000.00	320,000.00				
Rent recoverable	71,768,678.00	59,860,000.00						
Electricity & Water recoverable from MOHFW	650,377.00	225,224.00						
Electricity & Water recoverable from IFRC	149,474.00	208,172.00						
Electricity & Water recoverable from CMSS	(371,394.00)	3,961.00						
Electricity & Water recoverable from DHR	(75,595.40)	246,759.60						
Electricity & Water recoverable from NMPB	1,092,136.00	1,559,187.00						
Electricity & Water recoverable from Morarji Desai		77,185.00						
Service Tax recoverable from Licencees	1,950,036.80	1,950,036.80						
IGST recoverable							25,000.00	25,000.00
Imprest recoverable	11,193.17	231,739.92						
Comfort Fund	10,000.00	10,000.00						
Income Tax recoverable (against appeal)	451,115.00	193,655.00						
Vat receivable	52,735.00							
Cenvat Adjustable	934,845.00	242,520.00					5,640.00	5,640.00
TDS on GST recoverable	910,094.00							
Period period adjustment			3,551,031.00	6,495,277.00				
Expenses on different Programme								
Total (A)	783,111,023.48	628,042,391.47	29,473,812.96	53,656,458.96	219,329,367.95	287,570,656.39	2,743,718.30	3,142,581.74
B) Loans and Advances								
Advance to Staff	472,011.40	262,144.40	644,460.30	732,675.40	1,226,492.50	766,271.50	13,950.00	90,720.00
Advances to Sundry Parties	4,091,738.50	3,965,267.00	12,505,783.77	29,390,715.77	1,915,006.54	1,915,006.54	6,704,984.88	1,721,204.88
Advances to State Branches	586,286.00	662,374.00	69,978.46	54,285.00			97,499.00	142,199.00
Prepaid Expenses								
Total (B)	5,150,035.90	4,889,785.40	13,220,222.53	30,177,676.17	3,141,499.04	2,681,278.04	6,816,433.88	1,954,123.88
Total (A+B)	788,261,059.38	632,932,176.87	42,694,035.49	83,834,135.13	222,470,866.99	290,251,934.43	9,560,152.18	5,096,705.62



Consolidated Current Assets, Loans & Advances

Schedule - IX

A) Current Assets	M&CWB		MACF		Total	
	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.03.2020	31.03.2021
Cash & Bank Balances	2,377,923.55	4,483,431.55	30,423.90	29,774.90	672,044,136.69	552,079,292.71
Accrued Interest	1,665,911.18	2,310,820.57			76,926,979.07	109,808,794.50
Stock in hand					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	11,140,414.00
St. John Ambulance					11,580,234.60	5,711,666.84
Recoverable from Belgium Red Cross					11,584.00	-
Adjustment Account					12,689.00	12,689.00
Reverse Charges adjustable					3,600.00	-
Due From Gratuity					291,782.00	333,837.00
Due From Staff Provident Fund					4,523,874.92	4,100,527.32
Recoverable from ICRC against salary					3,598,354.00	4,690,778.00
Recoverable from Income Tax					20,887,590.90	13,871,119.50
Property Tax recoverable					165,610,997.30	204,034,546.12
Rent recoverable					72,088,678.00	60,180,000.00
Electricity & Water recoverable from MOHFW					650,377.00	225,224.00
Electricity & Water recoverable from IFRC					149,474.00	208,172.00
Electricity & Water recoverable from CMSS					(371,394.00)	3,961.00
Electricity & Water recoverable from DHR					(75,595.40)	246,759.60
Electricity & Water recoverable from NMPB					1,092,136.00	1,559,187.00
Electricity & Water recoverable from Moraji Desai					-	77,185.00
Service Tax recoverable from Licensees					1,950,036.80	1,950,036.80
IGST recoverable					-	-
Imprest recoverable					36,193.17	256,739.92
Comfort Fund					10,000.00	10,000.00
Income Tax recoverable (against appeal)					451,115.00	193,655.00
Vat receivable					52,735.00	-
Genvat Adjustable					934,845.00	242,520.00
TDS on GST recoverable					910,094.00	-
Prisd period adjustment					5,640.00	5,640.00
Expenses on different Programme					3,551,031.00	6,495,277.00
Total (A)	4,043,834.73	6,794,252.12	30,423.90	29,774.90	1,038,732,181.32	979,236,115.58
B) Loans and Advances						
Advance to Staff	10,000.00		-	-	2,366,914.20	1,851,811.30
Advances to Sundry Parties	-		-	-	12,711,729.92	7,601,478.42
Advances to State Branches	-		-	-	12,505,783.77	29,390,715.77
Prepaid Expenses	-		-	-	753,763.46	858,858.00
Total (B)	10,000.00	-	-	-	28,338,191.35	39,702,863.49
Total (A+B)	4,053,834.73	6,794,252.12	30,423.90	29,774.90	1,067,070,372.67	1,018,938,979.07



INDIAN RED CROSS SOCIETY - GENERAL FUND
Balance Sheet as at 31st March, 2021

LIABILITIES	SCHEDULE	AS AT 31.03.21 (Rs.)	AS AT 31.03.20 (Rs.)
Capital Fund	I	10,42,42,519.02	10,42,42,519.02
Gifted Assets - Building		57,47,000.00	57,47,000.00
Assets Financed by outside Agencies		1,32,97,543.00	55,90,691.00
Surplus		1,49,05,93,585.81	1,21,66,19,303.15
Funds for Specific Purposes	II	1,14,21,533.05	1,13,01,533.05
Depreciation Reserve	V	3,73,85,039.56	3,43,26,298.68
Interest on Depreciation Reserve		4,74,07,418.28	4,74,07,418.28
Current Liabilities & Provisions	III	3,72,91,709.16	2,80,94,901.60
Total (Rs.)		1,74,73,86,347.88	1,45,33,29,664.78
ASSETS	SCHEDULE	AS AT 31.03.21 (Rs.)	AS AT 31.03.20 (Rs.)
Fixed Assets	V	6,05,88,495.53	4,78,77,711.53
Investments		64,26,14,636.00	31,91,11,213.80
Current Assets, Loans & Advances	VI	1,04,20,07,372.35	1,08,60,27,840.45
Work In Progress - CPWD		3,12,899.00	3,12,899.00
Work In Progress - SOLAR ENERGY		7,80,000.00	-
Work In Progress - E- BLOOD MOBILE APP		10,51,380.00	-
Work In Progress - TRAIN COACH		31,565.00	-
Total (Rs.)		1,74,73,86,347.88	1,45,33,29,664.78

Schedule I to XII form an integral part of the Accounts

As per our report of even date attached

For Sri Raviverma & Co.
Chartered Accountants


(R. Ravinder, FCA)
Partner
M. No. 010421
Place : New Delhi
Date: 25th November, 2021



(RAJESH PARERA)
Assistant Accountant

(M.P. GUPTA)
Hony. Treasurer

(R. P. Gupta)
Director (F & A)

(R.K. JAIN)
Secretary General

INDIAN RED CROSS SOCIETY - GENERAL FUND
INCOME & EXPENDITURE FOR THE YEAR ENDED 31st March, 2021

INCOME	SCHEDULE	CURRENT YEAR (Rs)	PREVIOUS YEAR (Rs)
INTEREST	VI	5,23,23,115.15	4,84,73,597.88
Licence Fees	VII	33,19,97,149.00	29,93,37,467.00
Fund Raising Membership Drive	VIII	99,35,966.50	1,16,88,539.00
Income From Publicity Drive (HSS)	IX	13,679.00	-
HEALTH PROMOTION Through Ayurveda & Yoga (Income)		1,26,000.00	2,64,000.00
Receipt from Nursing		-	95,000.00
First Aid Training Programme		-	15,203.00
Donation		15,99,633.10	4,81,489.00
Donation For COVID 19		32,100.00	-
P.G. DIPLOMA COURSE IN DP&R (Income)		-	(1,73,000.00)
PNS CONT TOWARDS ADMN COST (Income)		-	73,297.00
PROPERTY TAX		-	15,316.00
RTI		504.00	272.00
MISCELLANEOUS RECEIPTS		20,300.00	13,880.00
Home Health Aid Course (Income)		-	2,06,000.00
Sale of Scrap/Condemn Vehicles		1,14,106.52	11,68,177.00
Income From Publicity Store	XII	37,590.00	6.00
Tender Fee		-	5,000.00
Moiety Grant Return Back		-	42,660.00
JRC/YRC - Membership Subscription		4,72,803.00	-
Advance payable to Staff-Written off		50,445.00	-
TDS Payable Written Back		19,472.00	-
Prior Period Income		57,347.00	-
Prior Period Adjustment		69,650.00	-
TOTAL (Rs.)		39,68,69,860.27	36,17,06,903.88
EXPENDITURE	SCHEDULE	CURRENT YEAR (Rs)	PREVIOUS YEAR (Rs)
Management Expenses	X	4,08,01,589.60	4,91,57,685.61
Hospital Service Expenses	XI	1,80,59,876.14	1,91,83,928.76
HEALTH PROMOTION Through Ayurveda & Yoga (Exp.)		1,56,684.00	1,03,981.00
PG Diploma Course in DP&R (Exp.)		55,000.00	1,62,660.14
CONT. TO IFRC / L O R C S (CHF--153015)		1,30,77,813.00	1,12,87,534.00
GRANT - MOIETY to State Branches		5,63,220.00	31,260.00
Home Health Care Attendant Course (Exp.)		-	43,100.00
GAP (E-RAKTKOSH) Meeting		4,39,634.18	1,27,534.00
PROPERTY TAX - NIZAMUDDIN 2003-04		-	3,400.00
PRIOR PERIOD EXPENSE		45,071.00	1,45,658.69
Staff Quarter Maintenance		(33,159.19)	2,22,331.73
Meeting & Mission		4,29,013.00	15,93,346.22
MAINT. OF BLDG.HQ		1,53,37,076.72	2,24,46,778.65
MAINT. OF Equipments		3,03,996.30	6,34,041.02
INCOME TAX		89,20,574.00	16,52,050.00
Interest paid on late deposit of GST		-	3,212.00



DEPRECIATION ON FIXED ASSETS	30,58,740.88	18,72,972.49
PROVISION FOR GST AS PER GST AUDIT	17,88,473.98	50,45,776.00
PROPERTY TAX	1,53,160.00	-
NABH ACCREDITATION FEE	1,00,000.00	-
SALARY/WAGES TO KERALA STATE BRANCH	4,50,000.00	-
VAT RECEIVABLE - WRITE OFF	52,735.00	-
ADJUSTMENT CYCLE ADVANCE - WRITE OFF	14,646.00	-
AWARDS TO IRCS BLOOD BANKS	90,00,000.00	-
AWARDS TO STATE BRANCHES	1,00,00,000.00	-
Provision for GST Written Back	1,21,433.00	-
Deficit as per Income & Expenditure Account of:		
a) Blood Bank	2,25,02,541.98	5,44,24,079.32
b) Maternity & Child Welfare Bureau	3,19,21,537.34	16,81,41,329.63
TOTAL (Rs.)	12,28,95,577.61	16,81,41,329.63

Surplus/Deficit for the year	27,39,74,282.66	19,35,65,574.25
Accumulated Surplus brought forward	1,21,66,19,303.15	1,02,30,53,728.91

Accumulated Surplus carried forward	1,49,05,93,585.81	1,21,66,19,303.15
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For Sri Raviverma & Co.
Chartered Accountants

(Signature)
(R. Ravinder, FCA)
Partner
M. No. 010421
Firm Regn.no.00859N
Place : New Delhi
Date: 25th November, 2021



(Signature)
(RAJESH PARERA)
Assistant Accountant

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

(Signature)
(R. P. Gupta)
(Director (F & A))

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

PARTICULARS

AS AT 31.03.21 (Rs.)

AS AT 31.03.20 (Rs.)

1. General Fund:

- a) Original Corpus
As per last Balance Sheet
b) Silver Jubilee
As per last Balance Sheet
c) Joint Council Legacy
As per last Balance Sheet

56,33,448.77	56,33,448.77
80,10,290.31	80,10,290.31
2,85,47,125.61	2,85,47,125.61
Total (A)	4,21,90,864.69

2. Corpus for Earmarked Fund:

As per last Balance Sheet

- a) JRC Health Education Project
b) Raj Kumari Amrit Kaur Scholarship
c) Florence Nightingale Scholarship
d) Edwina Mountbatten Memorial
e) Central Training Institute
f) Child Alive Programme
g) Hospital Services
h) Artificial Limbs for Civilians
i) I G Memorial
j) Corpus from ARC
k) Corpus from IFRC
l) Corpus from SRC
m) Corpus from CRC

20,00,000.00	20,00,000.00
70,000.00	70,000.00
2,25,000.00	2,25,000.00
10,00,000.00	10,00,000.00
4,70,000.00	4,70,000.00
4,70,000.00	4,70,000.00
4,70,000.00	4,70,000.00
7,50,000.00	7,50,000.00
35,00,000.00	35,00,000.00
1,19,23,343.40	1,19,23,343.40
1,60,07,669.00	1,60,07,669.00
14,20,320.00	14,20,320.00
54,75,896.00	54,75,896.00
Total (B)	4,37,82,228.40

3. Project Reserve

- a) Development Programme
As per last Balance Sheet
b) Japanese Red Cross Development Fund

1,68,93,910.00	1,68,93,910.00
13,75,515.93	13,75,515.93
Total (C)	1,82,69,425.93

Total (Rs.)	10,42,42,519.02	10,42,42,519.02
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FUNDS FOR SPECIFIC PURPOSE

SCHEDULE-II

PARTICULARS

AS AT 31.03.21 (Rs.)

AS AT 31.03.20 (Rs.)

a) Junior Red Cross		
i) JRC Health Education Project	5,75,174.01	5,75,174.01
As per last Balance Sheet	6,49,750.54	6,39,750.54
Add: Receipts	1,20,000.00	10,000.00
Less: Expenses	7,69,750.54	6,49,750.54
iii) YRC Special Fund		
As per last Balance Sheet	59,500.00	49,500.00
Add: Receipts		10,000.00



Less: Expenses

	59,500.00	59,500.00
b) Nursing Service		
i) Raj Kumari Amrit Kaur Scholarship		
ii) Florence Nightingale Scholarship		
iii) Edwina Mountbatten Memorial Fund		
Total (A)	14,04,424.55	12,84,424.55
c) Indian Ex-Servicemen		
As per last Balance Sheet	5,451.59	5,451.59
d) Artificial Limbs for Civilian		
As per last Balance Sheet	2,94,769.50	2,94,769.50
e) Development Programme		
As per last Balance Sheet	23,29,801.00	23,29,801.00
f) Socio Economic Project		
As per last Balance Sheet	24,470.16	24,470.16
g) Japanese Red Cross Development		
As per Last Balance Sheet	7,39,551.80	7,39,551.80
h) I.G.Memorial		
As per last Balance Sheet	36,89,453.95	36,89,453.95
i) Japanese Red Cross Multipurpose Project		
As per last Balance Sheet	18,82,889.61	18,82,889.61
j) National Dis. Workshop		
As per last Balance Sheet	25,020.00	25,020.00
k) Local Grant for Aids Manual		
As per last Balance Sheet	1,51,538.18	1,51,538.18
l) Training/ Seminar Workshop		
As per last Balance Sheet	3,71,852.00	3,71,852.00
Total (Rs.)	1,14,21,533.05	1,13,01,533.05

CURRENT LIABILITIES

SCHEDULE-III

AS AT 31.03.21 (Rs.)

AS AT 31.03.20 (Rs.)

PARTICULARS		
Payable on account of:		
a) Security Deposit	9,241.90	9,241.90
b) Security Deposit and Earnest Money from contractor/Suppliers	27,73,890.25	22,21,589.25
c) Audit Fee Payable	1,20,000.00	60,000.00
d) Expenses Payable	36,44,406.00	77,62,061.68
e) Inter Fund Adjustment (Credit)	45,92,897.30	45,92,897.30
f) Sundry Creditor Suppliers/Contractors	45,58,774.74	34,23,817.74
g) Payable to staff	3,19,337.00	3,79,799.00
h) TDS Payable	-	65,973.00
i) Legal Heir of Staff-Gopal Singh	11,826.00	11,826.00



k) Donation for Ambulance from NBCC	65,334.00	65,334.00
l) CGST Payable	19,82,344.46	26,08,350.50
m) SGST Payable	19,81,964.60	23,22,293.50
n) IGST Payable	40,690.00	(85,418.20)
o) RETAINED MONEY	6,00,000.00	3,60,000.00
p) PROVISION FOR SGST PAYABLE-GST AUDIT	8,94,236.99	20,45,307.00
q) PROVISION FOR CGST PAYABLE-GST AUDIT	8,94,236.99	20,45,307.00
r) PROVISION FOR IGST AS PER GST AUDIT	-	3,605.00
s) Advance Rent Received-MOHFW	1,46,08,291.00	-
Total (A)	3,70,97,471.23	2,78,91,984.67
Hospital Services		
a) Security Deposits/Earnest Money	12,237.93	12,237.93
b) Sundry Creditors	1,82,000.00	8,679.00
c) Patient Comfort Fund	1,94,237.93	1,82,000.00
Total (B)		2,02,916.93
Total (A+B) (Rs.)	3,72,91,709.16	2,80,94,901.60

CURRENT ASSETS

PARTICULARS	AS AT 31.03.21 (Rs.)	AS AT 31.03.20 (Rs.)
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i) Saving Bank Account with		
a) Punjab National Bank	1,62,102.16	1,07,700.16
b) State Bank of India Rail Bhawan	25,07,424.15	23,55,809.65
c) SBI Saving Bank A/c	1,66,466.94	1,62,014.94
Total (A)	28,35,993.25	26,25,524.75

ii) Current Account with		
a) State Bank of India (SBI)	4,58,48,154.00	(84,92,730.72)
Total (B)	4,58,48,154.00	(84,92,730.72)

iii) Cash Balances		
Imprest-cash with different Funds	21,100.00	16,100.00
iv) CLTD Account with SBI RAIL BHAWAN	9,30,000.00	8,20,000.00
v) CLTD Account with SBI MAIN BRANCH	20,54,53,737.88	45,16,72,787.79
Total (C)	20,64,04,837.88	45,25,08,887.79

vi) Stock in hand (As per Certified by the Management)		
a) Main Stores	53,273.05	53,273.05
b) Hospital Services	1,648.87	1,648.87
Total (D)	54,921.92	54,921.92
vii) Recoverable on account of		



a) Sundry Debtors-Stores	1,30,873.35	1,30,873.35
b) Advance to staff	2,62,144.40	4,63,500.40
c) Advance recoverable from/to Sundry Parties	39,65,267.00	40,91,738.50
d) Inter Fund Adjustment (Debit)	40,90,75,195.48	29,77,66,781.07
e) Income Tax Recoverable	1,31,34,975.50	2,01,51,446.90
f) Recoverable from St. JOHN AMBULANCE	57,11,666.84	1,15,80,234.60
g) Due From Gratuity	76,745.00	81,955.00
h) Due From Staff Provident Fund	41,00,527.32	45,23,874.92
Total (E)	43,64,57,394.89	33,87,90,404.74

viii) Security Deposit with NDMC		
a) Main Building	11,39,270.00	11,39,270.00
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
ix) Security Deposit with Post Office	10,500.00	10,500.00
Total (F)	12,03,410.00	12,03,410.00

x) Hospital Services		
a) Advance Recoverable from Staff/Branch		8,511.00
b) Due from Bank	83,388.00	83,388.00
c) Imprest Bangalore Home	-	2,20,546.75
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
h) Imprest With old Staff	2,20,546.75	-
Total (G)	3,82,409.92	3,90,920.92

xi) Prepaid Expenses	6,62,374.00	5,86,286.00
xii) Rent Recoverable from-IDBI	1,35,79,448.00	1,35,79,448.00
xiii) Rent Recoverable from-ISM	4,03,31,566.00	4,03,31,566.00
xiv) Rent Recoverable from-CMSS	90,967.00	90,967.00
xv) Accrued Interest on Investment	7,48,65,851.97	5,16,34,762.35
xvi) Vat Receivable	-	52,735.00

xvii) Recoverable against Salary from funding agency	46,90,778.00	35,98,354.00
xviii) Property Tax Recoverable-CMSS	4,08,05,364.12	4,08,05,364.12
xix) Property Tax Recoverable-DHR	3,47,76,036.00	0.18
xx) Rent Recoverable-DHR	-	2,39,508.00



xxi) Property Tax Recoverable - IDBI	3,51,20,042.00	3,51,20,042.00
xxii) Cenvat Adjustable	2,42,520.00	9,34,845.00
xxiii) Property Tax Recoverable-AYUSH	43,35,410.00	43,35,410.00
xxiv) Electricity & Water Recoverable - IFRC	2,08,172.00	1,49,474.00
xxv) Electricity & Water Recoverable - CMSS	3,961.00	(3,71,394.00)
xxvi) Income Tax Recoverable (Demand paid A.Y.2010-11)-Appeal	-	2,57,460.00
xxvii) Income Tax Recoverable (Demand paid A.Y.2011-12)-Appeal	1,93,655.00	1,93,655.00
xxviii) Service Tax Demand Recoverable From IDBI	19,50,036.80	19,50,036.80
xxix) Rent Recoverable-MOHFW	-	1,32,80,313.00
xxx) Electricity & Water Recoverable - DHR	2,46,759.60	(75,595.40)
xxxi) Property Tax Recoverable-MOHFW	7,76,21,687.00	7,44,86,354.00
xxxii) Rent Recoverable from NMPB	49,17,513.00	42,46,876.00
xxxiii) TDS on GST Recoverable	-	9,10,696.00
xxxiv) Electricity & Water Recoverable - MOHFW	2,25,224.00	6,50,377.00
xxxv) Reverse Charge Adjustable	-	3,600.00
xxxvi) Electricity & Water Recoverable - NMPB	15,59,187.00	10,92,136.00
xxxvii) Property Tax Recoverable-NMPB	1,06,10,160.00	1,08,63,827.00
xxxviii) TDS on GST	-	(602.00)
xxxix) Property Tax Recoverable-Morarij Desai	7,65,847.00	-
xxxx) Rent Recoverable-Morarij Desai	9,40,506.00	-
xxxxi) Electricity & water Recoverable-Morarij Desai	77,185.00	-
Total (Rs.)	1,04,20,07,372.35	1,08,60,27,840.45



IRCS Main Fund -Fixed Assets

SCHEDULE "V"

SNo.	Fixed Assests	COST			DEPRECIATION			WDV		Dep %
		As On 01-04-20 (Rs)	Additions	Sale	As On 31-03-21 (Rs)	As On 01-04-20 (Rs)	For The Year	As On 31-03-21 (Rs)	As On 31-03-21 (Rs)	
1	Airconditioner	4,51,711.00			4,51,711.00	3,90,587.79	12,224.64	4,02,812.43	61,123.20	20
2	Electricity Equipment	48,20,556.64			49,01,225.64	35,27,514.90	2,74,742.15	38,02,257.05	12,93,043.74	20
3	Electrical Equipments	79,700.00	84,699.00	4,032.00	79,700.00	38,644.50	8,211.10	46,855.60	41,055.50	20
4	Fire Fighting Equipment	42,08,529.30			42,08,529.30	38,99,047.97	61,896.27	39,60,944.23	3,09,481.33	20
5	FIXTURE	4,87,523.00			4,87,523.00	2,79,764.43	20,775.86	3,00,540.29	2,07,758.57	10
6	Furniture & Equipment B/ Home	3,291.25			3,291.25	3,252.97	1.91	3,254.68	38.28	5
7	Furniture & Equipment HQ	20,31,648.62			20,31,648.62	18,98,703.82	19,941.72	19,18,645.54	1,32,944.80	15
8	Furniture & Stores Depot	34,258.52			34,258.52	34,217.15	6.21	34,223.56	41.37	15
9	H.Q BUILDING	73,34,902.94	16,96,947.00		90,31,849.94	70,11,982.13	1,17,139.43	71,29,121.56	3,22,920.81	10
10	Electrical Lifts	50,49,488.58			50,49,488.58	47,48,187.75	60,260.17	48,08,447.92	3,01,300.83	20
11	Power Generating Equipment	15,14,806.25			15,14,806.25	11,29,681.17	77,025.02	12,06,706.18	3,85,125.09	20
12	Red Cross Home - Bangalore	20,07,425.00			20,07,425.00	11,79,597.32	82,782.77	12,62,380.09	7,45,044.91	10
13	Staff Quarters - Kaka Nagar	6,40,674.39	10,35,915.00		16,76,589.39	6,35,164.46	52,346.74	6,87,511.20	9,89,078.19	10
14	Staff Quarters - R.C.Road	4,69,009.93			4,69,009.93	4,64,124.62	488.53	4,64,613.15	4,386.78	10
15	Staff Quarters - Sarojini Nagar	6,04,737.50			6,04,737.50	6,01,785.03	295.25	6,02,080.28	2,667.22	10
16	Stores Depot Building	3,38,532.48			3,38,532.48	3,35,700.15	283.23	3,35,983.39	2,549.09	10
17	Telephone Equipment	3,54,464.00			3,54,464.00	3,51,267.14	639.37	3,51,906.51	2,557.49	20
18	VEHICLE	34,61,128.13	17,25,449.00		51,86,577.13	8,12,161.70	7,02,338.19	15,14,499.88	36,72,077.25	20
19	Water Supply Pump	2,86,631.00			2,86,631.00	2,52,002.83	6,925.63	2,58,928.46	27,702.54	20
20	Wooden Fixtures	23,61,000.00			23,61,000.00	18,51,024.00	2,03,990.40	20,55,014.40	3,05,985.60	40
21	LCD Screen & FTL Component		1,61,914.00		1,61,914.00		64,765.60	64,765.60	97,148.40	40
22	CCTV Camera		2,73,920.00		2,73,920.00		1,37,341.80	1,37,341.80	1,36,578.20	60
23	Thermal Fogging Machine		29,120.00		29,120.00		9,705.70	9,705.70	19,414.30	33.33
24										
	Total	3,65,40,020.53	50,07,964.00	4,032.00	4,15,43,952.53	2,94,44,411.83	19,14,127.67	3,13,58,539.50	1,01,85,413.03	70,95,608.69
25	Assets against IFRC	3,81,696.00			3,81,696.00	3,74,820.06	1,375.19	3,76,195.25	5,500.75	20
26	Assets against IFRC	6,95,600.00			6,95,600.00	6,83,069.15	2,506.17	6,85,575.32	10,024.68	20
27	Assets against IFRC	3,91,820.00			3,91,820.00	3,33,010.16	5,880.98	3,38,891.14	52,928.86	10
28	Assets against IFRC	39,20,950.00			39,20,950.00	33,32,436.59	58,851.34	33,91,287.63	5,29,662.07	10
29	Assets against CRC	2,00,625.00			2,00,625.00	1,58,550.89	8,414.82	1,66,965.71	33,659.29	20
30	Nizamuddin Building	57,47,000.00			57,47,000.00				57,47,000.00	0
31	Assets against Thalassernics India		77,06,852.00		77,06,852.00		10,67,584.70	10,67,584.70	66,39,267.30	20
	Total	1,13,37,691.00	77,06,852.00	-	1,90,44,543.00	48,81,886.85	11,44,613.21	60,26,500.05	1,30,18,042.95	64,55,804.16
	Grand Total	4,78,77,711.53	1,27,14,816.00	4,032.00	6,05,88,495.53	3,43,26,298.68	30,58,740.88	3,73,85,039.56	2,32,03,455.97	1,35,51,412.85

* It includes Assets handed over by IDBI



SCHEDULE-VI

Interest Income	31.03.21	31.03.20
Interest on C L T D	2,02,55,176.15	2,50,96,765.88
Interest On Saving Bank Account	15,441.00	31,935.00
Interest on Vehicle Advance	9,216.00	10,932.00
Interest on Investment	3,13,43,767.00	2,33,33,965.00
Interest on Income Tax Refund	6,97,383.00	-
Interest on LTC Advance	2,132.00	-
TOTAL (Rs.)	5,23,23,115.15	4,84,73,597.88

SCHEDULE-VII

Licence Fees	31.03.21	31.03.20
Rent - DHR	14,31,64,199.00	13,05,36,576.00
Rent - MOHFW	14,19,16,000.00	12,90,17,528.00
Rent - NM/PB	4,37,41,240.00	3,97,70,023.00
BHHS-Staff Qtr Rent	15,443.00	13,340.00
Rent - Moraji Desai	31,57,257.00	-
TOTAL (Rs.)	33,19,97,149.00	29,93,37,467.00

SCHEDULE-VIII

Fund Raising Membership Drive	31.03.21	31.03.20
Fund Raising- Donation	46,62,894.00	982.00
Membership Subscription	52,73,072.50	1,16,87,557.00
TOTAL (Rs.)	99,35,966.50	1,16,88,539.00

SCHEDULE-IX

Income from Publicity Drive (HSS)	31.03.21	31.03.20
Sale of Store	5,000.00	-
Sundry Creditors Written Back	8,679.00	-
TOTAL (Rs.)	13,679.00	-



SCHEDULE-X

Management Expenses	31.03.21	31.03.20
Bank Charges	19,289.44	3,47,421.04
HQ Audit Fee	60,000.00	60,000.00
HQ LTC	330.00	1,77,845.00
HQ Medical Aid to staff	14,19,842.63	17,64,929.67
HQ Miscellaneous office expenses	1,33,368.94	3,02,383.65
HQ Postage Telegraph & Telephone	1,02,347.22	1,81,573.72
HQ Printing & Stationery	1,09,357.33	1,61,194.88
HQ Salary & Allowance	2,37,78,975.75	3,25,01,397.92
Contribution To Gratuity	55,00,000.00	50,00,000.00
HQ Transport Expenses	3,69,431.78	3,91,943.64
HQ Professional Services	8,10,799.51	9,19,254.49
IRISH Salary	-	(40,610.00)
TADA	1,14,400.00	1,11,742.00
IRCS Ad-Hoc Salary	37,74,815.00	33,44,870.00
Home Health Aide Course (Exp)	(3,000.00)	69,519.00
IRCS Ad-Hoc Salary - Out Source	10,98,532.00	7,81,500.60
HQ. CENTENARY CELEBRATIONS	9,80,232.00	4,25,000.00
INTEREST ON LATE DEPOSIT OF TDS	-	144.00
Unclaimed DR/CR by Bank (Old) Written Off	-	81,844.00
CONTRIBUTION TO PF	25,32,568.00	25,75,732.00
TOTAL	4,08,01,589.60	4,91,57,685.61

SCHEDULE-XI

Hospital Services Expenses (HSS)	31.03.21	31.03.20
Administrative Expenses	30,08,137.14	39,74,372.76
Bangalore Home Running Expenses	41,84,009.00	46,23,667.00
Welfare Services	1,08,67,730.00	1,05,85,889.00
TOTAL (Rs.)	1,80,59,876.14	1,91,83,928.76

SCHEDULE-XII

Publicity Expenses	31.03.21	31.03.20
Deficit/Surplus as per Store Accounts	(37,590.00)	(6.00)
TOTAL (Rs.)	(37,590.00)	(6.00)



INDIAN RED CROSS SOCIETY - GENERAL FUND
PUBLICITY STORES ACCOUNT
For The Year Ended 31st March, 2021

EXPENDITURE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Opening Stock	53,273.05	53,303.05
Surplus Carried Over to Main Income &	37,590.00	6.00
TOTAL (Rs.)	90,863.05	53,309.05

INCOME	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Sale of Store	37,590.00	36.00
Closing Stock	53,273.05	53,273.05
Deficit Carried Over to Main Income &		36.00
Expenditure Account		
TOTAL (Rs.)	90,863.05	53,309.05

(RAJESH PARERA)
Assistant Accountant

(R. P. Gupta)
Director (F & A)

(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, 2021**

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

(RAJESH PARERA)
Assistant Accountant

(R. P. Gupta)
(Director (F & A))

(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: November, 2021



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 2021 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 2021 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/ Critical outstanding advances
(Year/details not available unless otherwise specifically stated)

(i)	(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
(ii)	Advance to UP state branch- Inclusive of Rs. 3,00,000/- for Kumbh Mela 2019 (Schedule-k)		Rs. 6,00,000.00
(iii)	Rehabilitation of Families of Militant in J & K (Schedule-J)		Rs. 5,00,000.00
(iv)	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
(v)	Advance to Kerala State Branch to implement :- (a) The Livelihood program (Schedule-J) 2019-20	Rs. 50,00,000.00	
	2020-21	<u>Rs. 11,00,000.00</u>	<u>Rs. 61,00,000.00</u>
	(b) Epidemic control program (Schedule-J)	Rs. 30,00,000.00	
	(c) Well cleaning program (Schedule-J)	Rs. 16,98,900.00	
	(d) Admin Exp (Schedule-J) 2019-20	Rs. 10,00,000.00	
	2020-21	<u>Rs. 5,00,000.00</u>	<u>Rs. 15,00,000.00</u>
			<u>Rs. 1,22,98,900.00</u>
	Total		<u>Rs. 1,57,68,114.98</u> Rs. 1.58 Crore (Last Year-Rs. 1.63 Crore)

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

(B) Amount of Rs. 25.03 lacs debited to IFRC during 2013-14(Schedule-J of 2019-20 BalanceSheet) adjusted against credit of Rs. 25.03 lacs in Bihar Flood Relief fund (Schedule-D of Balance Sheet 2019-20) as relevant details are not readily available.

(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" for Head Quarter. The ICAI recommended format for fixed assets register had been sent to in-charge of warehouses for compliance.
- (b) Physical verification reports of Warehouses & it's comparison with the book records-books of accounts during the year or at the year end 31-03-2021 is not available. Management



explained that due to Covid-19 Pandemic travelling restrictions, physical verification of warehouses has not been undertaken in the year 20-2021.

- (c) The management assigned the job of verification of fixed asset once in a year and other assets in a phased programme over the year at serial number 11 of the scope of Internal Auditor as per its letter No. A-12019/01/2019-P&A/4146 dated 4th December 2019 but neither physical verification report, nor any phased programme is available.
- (d) Furniture and Equipment HQ-and warehouses at the cost of Rs.4,09,538.28 WDV Value Rs.4727.26 at serial no-3 of schedule-G into Respective head as well as location not available. Physical verification report as on 31st March 2021 is also not available.
- (e) 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.
- (f) Hospital Equipment found on physical verification in Arakkonam Warehouse during 2018-19 had neither been valued nor been taken in Schedule-G till date.
- (g) 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 of society. The society show it under Fixed Assets Schedule -G and depreciation is charged thereon.
- (h) The Fixed Assets and stocks are insured for Rs. 2.32 crores vide policy no. 354501112010000067 dated 15th October 2020. Fixed Assets Schedule G shows cost of Fixed Assets of Rs. 5.41 crores and written down value of Rs. 1.82 crores as on 31st March 2021. Value of stocks as on 31st March 2021 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. 34.07 crore. Last year Rs.28.43 crore as per current liabilities (Schedule-f) needs settlement. Basis of entries in inter funds accounts and relevant sanction needs to be more systematic i.e. requisition for funds and sanction for payments and its utilization.

(F) Retirement benefits

The Unit neither has its written Human Resources Policy nor adoption of any specific Government Policy is available. 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 approved 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. Neither any reason is quoted in the approved budget, nor any Government/Society rules are readily available in this support.

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

- 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-11012/01/2020-P&A Dated- 24th August 2021.

It is payable to staff members of IRCS and contractual employees. Circular is silent regarding payment to (i) 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. The rules regulating the provident fund of the society, applicable to regular employees does not define:-

- (i) the term regular employees and that
- (ii) the management contribution to the staff provident fund unit will be at the interval of six months.

It needs systematic compliance.

However rule 8 of the aforementioned rules reads as below:-

"The society shall contribute to each subscriber's account in June & December of each year, a sum equivalent to the gross amount of the subscriptions of the employee during the six months ending with June & December."

No contribution is paid for Guwahati warehouse as it has workers /staff on daily basis as per management.

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



(G) Internal Audit/Internal Control/Internal Check

M/s Manoj Vatsal & Co, Chartered Accountants were appointed as internal auditor vide office order no. A-12019/01/2019-P&A/4146 dated 4th December 2019 along with scope of work. But action on following points in the scope of work are not readily available in Internal Auditor's Report-

S. No	S. No of Scope of Work	Points
1	2	Review of action taken for recovering of loans & advances outstanding for more than two months.
2	5	Review of cash handling procedure, surprise check of cash balances once in a month.
3	9	Review of incomplete works and investment in fixed assets.
4	11	Verification of Fixed assets once in a year and other assets in a phased programme over the year.
5	18	Check the accounts of expenditure received from the branches under several projects and details of receipt/issue of relief items stored at the different warehouses.

(H) Capital Work in Progress

The account shows a balance of Rs. 35,082 as on 31st March 2020. The project has been abandoned and the amount has been transferred to Vikhroli-Maintenance of Building.

(I) 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 other saving accounts
- (iii) Leave Encashment paid to staff.

(J) 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.



(K) 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 accounts are maintained in respect of each fund. The balances in various fund accounts are subject to reconciliation from donors and consequential adjustment. Payments, 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. 12.28 crore and Funds at Rs 12.55 crore.

- (iii) Society has Bank Accounts at the site of warehouses, which are operated by authorized officer of warehouses. But detailed Bank Accounts are not reflected in the Financial Statements under audit, but bank balances are reflected in schedule K. Bank/incidental charges are charged in the Accounts of Society.eg- AKM bank charges Rs 89 (previous year Rs 236) Code No. C04_23660.
- (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. However Rs. 21.60 lakhs due to over expenditure regarding Tsunami Relief adjusted against opening balance.

Incidental/transport expenses towards the dispatch of such supplies to affected sites/inter transfer between warehouses are accounted for as 'Relief Supplies and Services'.

- (v) **Advances to state branches regarding different programs/calamities**-The DR Fund had taken in hand various programs during the year like MDR TB Project, IRCS SERV Program, IRCS SERV Scale-up Program, Vocational training and Covid-19. Advances had been sent to state branches and the amount had been shown as advance to state branches.
- (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) **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-20.70 lakhs during the current year and Rs 33.71 lakhs in the previous year and transferred both amounts to the income &



Expenditure A/c of the relevant year.

The fund Capitalized Rs. 7.04 lakhs as current assets and advances during the previous year (Schedule K) from state branches, Current year figure is NIL. But state branches overspent the fund in the current year over its receipts to the tune of Rs. 16 lakhs (Schedule F), for which sanction is required from competent authority, Secretary General or Managing Body.

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 specify 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.

Any change in the decision is not readily available.

b) IRCS-SERV Program and IRCS up-scaling SERV Program –

- i. The society capitalized Rs. 57.48 lakhs and (Rs. 25.50 lakhs in previous year) under the head IRCS-SERV Program on Ledger Code No. C02_11142.
- ii. The unit spent Rs. 7.47 lakhs in current year (and Rs. 2.97 lakhs in previous year) on the IRCS up-scaling SERV program on Ledger Code No.C02_111444 and capitalized the whole amount as current assets and advances (schedule K).
- iii. Any change in the managing body decision not readily available.

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 further capitalization of Rs 7.47 lakhs 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 111.43 lakhs on 31/3/21.



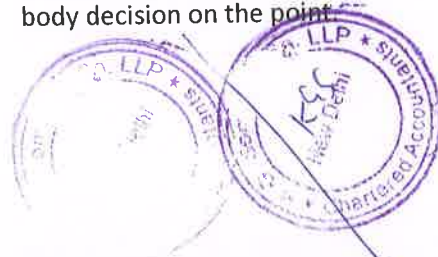
But neither it is transferred to DR Fund nor expenditure of Rs 7.47 lakhs capitalize in DR Fund has been transferred to the books of IRCS Foreign Exchange. Hence outstanding in the books of both divisions of IRCS.

Any change in the decision is not readily available.

- c) **Vocational training**-National Managing Body decision on undertaking the program is not readily available. Amount of Rs 6.50 lakhs Sent to West Bengal state branch on 23rd August 2019 for the purpose are still lying with them as advance and are shown as advance to state branches as on 31/03/2021 on Ledger code No. C01_38074, as no expense had been received from them or pending at NHQ till 31st March 2021 (Schedule K)
- d) **IRCS COVID-19**- The society received Rs. 3.7563 Crore worth donations during the year against last year receipt of Rs. 0.44 Lakhs & credited to Covid-19 fund (Total Rs. 3.7607 Crore). The National Headquarters of the society spent Rs. 2.25 Crore on purchase of items for the purpose, leaving a balance of Rs. 1.51 crore as Donation for Covid-19 shown in Schedule-C.

The society had taken a specified amount from time to time from the Main Fund, for giving advance to state branches by increasing its liabilities when it has got its own unspent funds in the form of Donations, on whose utilization, there is no apparent restriction either by the donor or the management. The society paid Rs. 2.10 Crore as advances to state branches (Schedule-K) out of funds from main fund.

The nature of items to be purchased by the state branches and time limit for submission of accounts or funds to be taken from other units and over all amount payable to state branches are nowhere specified. There is no managing body decision on the point.



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 2021 and,
- (ii) In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.



Place: New Delhi
Date: 25-11-2021

For K G Somani & Co LLP
Chartered Accountants
Firm Regn. No. 006591N/N500377

Krishan Kuba

K.K. Kuba

Partner

M. No. 06852

UDI No-21006852AAAAAB4812

**DISASTER RELIEF FUND(INCLUDING PRE-DISASTER PREPAREDNESS PROJECT) OF
INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS
BALANCE SHEET AS AT 31ST MARCH, 2021**

LIABILITIES	Schedule	Current Year Rs	Previous Year Rs
Capital Fund	A		
(i) Corpus		3,59,91,939.36	3,59,91,939.36
(ii) General Fund		7,14,235.54	7,14,235.54
(iii) Allocated Interest on Depreciation		64,58,198.52	64,58,198.52
(iv) Gifted Assets NDMA		3,30,000.00	3,30,000.00
Earmarked Funds			
Pre Disaster Preparedness Project	B	4,27,68,787.03	4,27,68,787.03
Earthquake Flood & Cyclone Relief Funds	C	10,75,62,204.95	8,61,26,314.79
Other Funds	D	1,79,54,381.06	2,28,05,297.22
Depreciation Reserve	E	3,59,71,418.53	3,40,00,507.53
Current Liabilities (Net)	F	34,68,36,601.30	28,97,75,190.42
TOTAL		59,45,87,766.29	51,89,70,470.41

ASSETS	Schedule		
Fixed Assets at Cost	G	5,41,44,635.16	5,41,03,135.16
Capital Work-in-progress	H	0.00	35,082.00
Investments at Cost	I	8,73,37,000.00	8,73,37,000.00
Advance for Project Expenditure	J	1,49,68,114.98	1,58,71,651.98
Current Assets & Advances	K	8,37,86,870.13	4,39,52,599.07
Accumulated (Surplus)/Deficit (as per Income & Expenditure Account attached)		35,43,51,146.02	31,76,71,002.20
TOTAL		59,45,87,766.29	51,89,70,470.41

**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




(Rajesh Parera)
Assistant Accountant


(R P Gupta)
Dir F&A

For K G Somani & Co LLP
Chartered Accountants
Firm Regn.No.006591N/N500377



K.K.Kuba

(Partner)

Membership No.06852

UDI No:-


(M P Gupta)
Honorary Treasurer


(R K Jain)
Secretary General

Place : New Delhi

Dated: 25th November-21

**DISASTER RELIEF FUND(INCLUDING PRE-DISASTER PREPAREDNESS PROJECT) OF
INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021**

INCOME	Schedule	Current Year Rs	Previous Year Rs
Interest	L	93,65,409.42	90,89,206.40
Rent	M	30,164.00	10,557.00
Donation		4,81,036.00	79,927.09
Unclaimed Bank Credit (Written Off)			10,60,932.00
Total (a)		98,76,609.42	1,02,40,622.49
EXPENDITURE			
<i>Administrative Expenses :</i>			
- National Head Quarters	N	1,23,99,838.88	1,37,00,149.35
- Warehouses	O	2,71,31,720.36	2,84,27,034.54
Relief & Supplies		29,83,857.00	2,17,817.00
Depreciation	G	19,70,911.00	21,89,873.00
(Transfer To Depreciation Reserve)			
MDR TB Project		20,70,426.00	33,70,813.00
Total (b)		4,65,56,753.24	4,79,05,686.89
<i>Deficit for the year,brought down (b-a)</i>		<i>3,66,80,143.82</i>	<i>3,76,65,064.40</i>
<i>Accumulated Deficit brought forward</i>		<i>31,76,71,002.20</i>	<i>28,00,05,937.80</i>
Accumulated Deficit carried to Balance Sheet		35,43,51,146.02	31,76,71,002.20




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

P

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



(Rajesh Parera)
Assistant Accountant


(R P Gupta)
Dir F&A


(M P Gupta)
Honorary Treasurer


(R K Jain)
Secretary General

For K G Somani & Co LLP
Chartered Accountants
Firm Regn.No.006591N/N500377


K.K.Kuba
(Partner)
Membership No.06852
UDI No:-

Place : New Delhi
Dated: 25th November-21

SCHEDULE-A

CAPITAL FUND

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

SCHEDULE-B

EARMARKED FUNDS

PRE-DISASTER PREPAREDNESS PROJECT

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

SCHEDULE-C

EARTHQUAKE,FLOOD & CYCLONE RELIEF AND OTHER SPECIFIC FUNDS

Particulars	Current Year	Previous Year
	Rs	Rs
Earthquake projects		
As per last Balance Sheet	2,78,55,343.26	2,78,55,343.26
Gujarat Earthquake 2001		
As per last Balance Sheet	40,92,812.63	40,92,252.17
Cyclone Projects		
As per last Balance Sheet	62,12,835.17	62,12,835.17
Flood Relief Projects		
As per last Balance sheet.	42,33,601.46	42,33,601.46
Tsunami Relief		
As per last Balance Sheet (Over Expenditure)	Rs.-2159911.70/-	-21,59,911.70
Add-Amt Trfd to replenishment of Store (Schedule-D)Rs.2159911.70/-		
Donation for Uttarakhand Flood 2013		
As per last Balance Sheet	78,56,578.32	78,56,578.32
Donation for Cyclone Phailin		
As per last Balance Sheet	21,000.00	21,000.00
Donation for J & K Flood		
As per last Balance Sheet	1,27,28,994.00	1,27,28,994.00
Nepal Earthquake Relief Fund		
As per last Balance Sheet	7,651.00	7,651.00



Donation for India Floods			
As per last Balance Sheet		6,81,867.00	6,81,867.00
Donation for Kerala Floods			
As per last Balance Sheet		2,43,84,483.11	2,43,84,483.11
Donation for Assam Floods			
As per last Balance Sheet		1,48,600.00	1,48,600.00
Donation for Australian Bush Fire Relief			
As per last Balance Sheet		18,800.00	18,800.00
Donation for COVID-19			
As per last Balance Sheet	Rs.44221/-	1,51,19,639.00	44,221.00
Receipt during the year	Rs.3,75,63,129/-		
Less-Expenditure	Rs.2,24,87,711/-		
Donation for Cyclone			
Receipt during the year		42,00,000.00	-
TOTAL		10,75,62,204.95	8,61,26,314.79

SCHEDULE - D

OTHER FUNDS

Particulars	Current Year Rs	Previous Year Rs
Industrial Disaster		
As per last Balance sheet	10,14,000.00	10,14,000.00
Comfort for Troops		
As per last Balance Sheet	5,93,971.61	5,93,971.61
Drought Relief		
As per last Balance sheet	27,51,085.61	27,51,085.61
Epidemic Fund		
As per last Balance sheet	4,66,668.00	4,66,668.00
Gujarat Communal Unrest Assisted by Fedretion		
As per Last Balance Sheet	59,454.06	59,454.06
Kargil Relief Fund		
As per Last Balance sheet	1,01,544.00	1,01,544.00
GOI - J&K Militant Relief Project		
As per Last Balance sheet	11,94,900.00	11,94,900.00
Replenishment of Stores		
As per Last Balance sheet	Rs. 12554995.66/-	1,03,95,083.96
Less-Over exp.regarding Tsunami relief Fund (Schedule-C)	Rs. 2159911.70/-	1,25,54,995.66
PM's Grant for Ambulance to J&K		
As per Last Balance sheet	2,10,685.82	2,10,685.82
Gujarat Flood		
As per Last Balance sheet	10,000.00	10,000.00
Sudan Relief fund		
As per Last Balance sheet	5,000.00	5,000.00



Indira Relief fund			
As per Last Balance sheet		10,000.00	10,000.00
Gujrat Disastar releif project			
As per Last Balance sheet	Rs.560.46/-	-	560.46
Less-Amt Trfd ti GJEQ Local Donation	Rs.560.46/-		
Bihar Flood Relief fund			
As per Last Balance sheet	Rs.2503537/-	-	25,03,537.00
Less- Adjustment	<u>Rs.2503537/-</u>		
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		5,301.00	5,301.00
Donation for Sikkim Earthquake			
As per Last Balance sheet		5,65,021.00	5,65,021.00
Donation for Tamil Nadu Flood			
As per Last Balance sheet		15,000.00	15,000.00
NDMA-FIRST AID & BASIC LIFE SUPPORT			
As per Last Balance sheet	6,57,873/-		
Less-expenses including TDS	<u>186907/-</u>	4,70,966.00	6,57,873.00
Donation for Cyclone Fani			
As per Last Balance sheet		200.00	200.00
TOTAL		1,79,54,381.06	2,28,05,297.22

SCHEDULE - E

DEPRECIATION RESERVE

Particulars	Current Year	Previous Year
	Rs	Rs
Balance as per last Balance Sheet	3,40,00,507.53	3,18,10,634.53
Add: Addition as per Income and Expenditure A/c.	19,70,911.00	21,89,873.00
TOTAL	3,59,71,418.53	3,40,00,507.53

SCHEDULE - F

CURRENT LIABILITIES (Net) (Including Inter Fund BALANCE)

Particulars	Current Year	Previous Year
	Rs	Rs
a) Security Deposits	4,14,625.00	3,31,750.00
b) Payable to Sundry Creditors (Net) list enclosed	36,161.00	-44,415.00
c) Payable to staff-(List enclosed)	1,35,798.38	1,35,798.38
d) Expenditure payable	22,40,475.00	24,48,610.00
e) Inter Fund Balance (Net)	34,07,78,646.86	28,43,58,947.81
f) Imprest Payable	9,36,052.65	5,95,169.65
g) PF Payable	-	2,00,990.00
h) Payable to Assam State Branch	1,29,975.00	1,92,863.00
i) State Bank of India, New Delhi-Book balance overdraft-C/A	3,99,928.41	12,58,563.58
j) Payable to Karnataka	-	2,96,913.00
k) MDR TB project (Net)	16,00,806.00	-
l) Payable to Uttarakhand State Branch	1,64,133.00	-
TOTAL	34,68,36,601.30	28,97,75,190.42



FIXED ASSETS

Schedule G

SNo.	At Cost	Cost			DEPRECIATION			WRITTEN DOWN VALUE		Dep %
		As On 01-04-20	Additions	Sale	As On 31-03-21	As On 01-04-20	For The Year	As On 31-03-21	As on 31.03.21	As On 31-03-20
1	Building - Bahadurgarh	6,22,607.48	-	-	6,22,607.48	5,92,896.75	2,971.00	5,95,867.75	26,739.73	29,710.73
2	Fur & Eqp - CTT-Bahadurgarh	5,31,292.04	-	-	5,31,292.04	4,77,364.00	5,393.00	4,82,757.00	48,535.04	53,928.04
3	Fur & Eqp - Warehouses	4,09,538.28	-	-	4,09,538.28	4,04,286.02	525.00	4,04,811.02	4,727.26	5,252.26
4	Furniture & Equipments Projects	2,12,755.83	-	-	2,12,755.83	2,11,398.87	136.00	2,11,534.87	1,220.96	1,356.96
5	Land - Bahadurgarh	8,47,133.09	-	-	8,47,133.09	18,70,462.59	155.00	18,70,617.59	8,47,133.09	1,034.51
6	Vehicles	18,71,497.10	-	-	18,71,497.10	38,54,798.26	3,44,972.00	41,99,770.26	31,04,748.53	34,49,720.53
7	Bahadurgarh Warehouse	73,04,518.79	-	-	73,04,518.79	14,226.00	12,803.00	27,029.00	1,15,226.00	1,28,029.00
8	Bahadurgarh Electric Equipment	1,42,255.00	-	-	1,42,255.00	22,00,396.02	65,270.00	22,65,666.02	5,87,425.05	6,52,695.05
9	Chennai Warehouse (AKM)	28,53,091.07	-	-	28,53,091.07	12,951.00	727.00	13,678.00	4,122.00	4,849.00
10	R.O.Purifier-Arakkonam Warehouse	17,800.00	-	-	17,800.00	4,494.00	1,962.00	6,456.00	2,944.00	4,906.00
11	Printer-Arakkonam W/H	9,400.00	-	-	9,400.00	17,974.00	15,278.00	33,252.00	77,576.00	1,01,854.00
12	Bore well Pump-AKM	1,19,828.00	-	9,000.00	1,10,828.00	0	1,100.00	1,100.00	4,400.00	0
13	HP Monitor AKM	-	5,500.00	-	45,000.00	0	3,375.00	3,375.00	41,625.00	0
14	Inverter Battery AKM	-	45,000.00	-	6,527.00	979.00	832.00	1,811.00	4,716.00	5,548.00
15	FA Air Cooler-NHQ	6,527.00	-	-	38,920.00	5,838.00	13,233.00	19,071.00	19,849.00	33,082.00
16	FA-Printer-NHQ	38,920.00	-	-	84,84,829.31	65,43,773.79	1,94,106.00	67,37,879.79	17,46,949.52	19,41,055.52
17	CTT Building-Bahadurgarh	84,84,829.31	-	-	44,74,907.00	34,51,191.52	1,02,372.00	35,53,563.52	9,21,343.48	10,23,715.48
18	Guwahati Warehouse	44,74,907.00	-	-	90,93,127.63	55,57,120.90	3,53,601.00	59,10,721.90	31,82,405.73	35,36,006.73
19	Kolkata Warehouse	90,93,127.63	-	-	16,100.00	8,400.00	770.00	9,170.00	6,930.00	7,700.00
20	1.5HP Submersible Pump-Kolkata Warehouse	16,100.00	-	-	7,500.00	5,095.00	361.00	5,456.00	2,044.00	2,405.00
21	Water Purifier-Kolkata Warehouse	7,500.00	-	-	4,253.00	4,207.00	18.00	4,225.00	28.00	46.00
22	LED Computer Monitor-Kolkata Warehouse	4,253.00	-	-	9,800.00	2,720.00	2,832.00	5,552.00	4,248.00	7,080.00
23	Printer for Kolkata WH	9,800.00	-	-	45,58,800.73	35,15,893.58	1,04,291.00	36,20,184.58	9,38,616.15	10,42,907.15
24	Vikrol (Mumbai) Warehouse	45,58,800.73	-	-	1,21,26,153.81	49,78,484.23	7,14,767.00	56,93,251.23	64,32,902.58	71,47,669.58
25	Virangam Warehouse	1,21,26,153.81	-	-	10,500.00	6,837.00	549.00	7,386.00	3,114.00	3,663.00
26	R.O.Purifier-Virangam Warehouse	10,500.00	-	-	3,30,000.00	2,58,720.00	28,512.00	2,87,232.00	42,768.00	71,280.00
27	F.A-MOBILE APP	3,30,000.00	-	-	5,41,44,635.16	3,40,00,507.53	19,70,911.00	3,59,71,418.53	1,81,73,216.63	2,01,02,627.63
	Total	5,41,03,135.16	50,500.00	9,000.00	5,41,03,135.16	3,18,10,634.53	21,89,873.00	3,40,00,507.53	2,01,02,627.63	1,72,73,305.63
	Previous Year	4,90,83,940.16	50,19,195.00	-	5,41,03,135.16	3,18,10,634.53	21,89,873.00	3,40,00,507.53	2,01,02,627.63	1,72,73,305.63



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 31-03-2021 not available.
5. The Breakup of Furniture & Equipment at Ware Houses costing of Rs.409538.28 W.D.V Rs.4727.26 at serial no-3 of the schedule into respective head not available.
6. The physical verification reports of Warehouses & its comprasion with the book records- books of accounts during the year or at the year end 31-03-2021 is not available.

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	Rs.35082/-	35,082.00
Less-Trfd to Maint.of Bldg.as project has been Abandoned	Rs.35,082/-	
Total	0.00	35,082.00

SCHEDULE - I

INVESTMENTS

Particulars	Current Year Rs	Previous Year Rs
At Cost		
8% Taxable Bond 2003-SBI	8,27,37,000.00	8,27,37,000.00
7.15% Fixed Deposit Receipts	46,00,000.00	46,00,000.00
TOTAL	8,73,37,000.00	8,73,37,000.00

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	18,43,034.98	18,43,034.98
Advance to Kutch Branch		
As per last Balance Sheet	1,36,000.00	1,36,000.00
Rehabilitation of Families of Militants in J&K		
Advance to J&K state branch		
As per last Balance Sheet	5,00,000.00	5,00,000.00
Tsunami Relief		
Advance to A P State Branch		
As per last Balance Sheet	1,00,000.00	1,00,000.00
Flood Relief		
Advance to Gujrat State Branch		
As per last Balance Sheet	90,180.00	90,180.00
Donation for Bihar Flood		
Advance to IFRC		
As per last Balance Sheet Rs.25,03,537/-	-	25,03,537.00
Less Adjustment Rs. 25,03,537/-		
Donation for Kerala Flood		
Advance to Kerala St.Branch	1,22,98,900.00	1,06,98,900.00
As per last Balance sheet Rs.1,06,98,900/		
Livelihood Prg- Rs. 11,00,000/-		
Admin Exp. Rs. 5,00,000/-		
TOTAL	1,49,68,114.98	1,58,71,651.98



CURRENT ASSETS & ADVANCES

Particulars	Current Year	Previous Year
	Rs	Rs
Security Deposits		
Electricity Board	26,755.00	26,755.00
Post & Telegarph	13,540.00	13,540.00
TOTAL	40,295.00	40,295.00
Advances		
a) Advance to state branches-List of old advances amounting to Rs. 10,98,526.27 enclosed & vocational training prg W.B Rs.650000/-	3,07,27,829.27	1,38,42,897.27
IRCS SERV Programme Rs. 31,09,829/-		
IRCS SERV Scaleup Programme Rs. 22,17,592/-		
IRCS Covid-19 Rs. 2,10,08,669/-		
Less: Prov.for doubtful advance upto 2014 carry forward	-13,37,113.50	-13,37,113.50
TOTAL	2,93,90,715.77	1,25,05,783.77
b) Sundry Parties	1,23,56,361.92	12,22,847.92
Less: Prov. for doubtful advance upto 2014 carry forward	-12,15,947.92	-12,15,947.92
TOTAL	1,11,40,414.00	6,900.00
c) Advances to staff	11,84,973.39	10,96,758.29
Less: Prov. for doubtful advance upto 2014 carry forward	-4,52,297.99	-4,52,297.99
TOTAL	7,32,675.40	6,44,460.30
d) Imprest with Warehouses/ Units	1,72,200.00	1,72,200.00
List Enclosed (includes Bank Balance of Rs.1,41,495/- with Warehouses)		
TOTAL	1,72,200.00	1,72,200.00
Prepaid Expenses	54,285.00	69,978.46
a) Corporate Liquid Term Deposit Account with SBI	30,47,000.00	32,44,000.00
Interest Accrued	3,23,94,007.96	2,33,97,950.54
Rent recoverable-Silver Pacific Packaging as per books	3,20,000.00	3,20,000.00
Expenses on different Programme (Note no-4(j)(ix) of Audit Report		
i) MDR TB projects (Net)	-	7,04,364.00
ii)IRCS-SERV Prg	57,48,280.00	25,49,754.00
iii)IRCS-SERV Prg scale up	7,46,997.00	2,96,913.00
Total	8,37,86,870.13	4,39,52,599.07



INTEREST ON

i) Fixed Deposits	89,96,057.42	82,85,085.40
ii) On CLTD Investment	3,67,806.00	8,01,390.00
iii) On Savings Bank A/c	1,546.00	2,731.00
Total (Rs)	93,65,409.42	90,89,206.40

Schedule- M

RENT

From:

Bahadurgarh Staff Quarters	7,072.00	5,758.00
Arakkonam Staff Quarters	4,384.00	4,799.00
Viramgam WH	4,824.00	-
NHQ Staff Quarters	13,884.00	-
Total (Rs)	30,164.00	10,557.00

Schedule - N

ADMINISTRATIVE EXPENDITURE
(National Headquarters)

Salaries	87,87,305.98	91,24,691.70
Contribution to P.F	2,83,662.00	3,28,160.00
Contribution to Gratuity	19,80,000.00	18,00,000.00
Postage, Telegram & Telephone	53,709.06	95,565.12
Contingencies including liveries	1,64,062.18	6,41,642.29
Audit fees	28,320.00	28,320.00
Bank Charges	2,099.83	1,105.76
Medical Aid to Staff	2,59,696.39	-12,186.49
Printing & Stationery	78,792.98	1,92,946.39
Legal & Professional	4,43,262.90	5,41,818.15
Maintenance of Staff qtr	(3,570.13)	50,586.20
Transport expenses	2,83,675.69	3,07,955.71
Travelling expenses	-	5,88,991.52
Advertisements Expenses	38,822.00	10,553.00
Total (Rs)	1,23,99,838.88	1,37,00,149.35

Schedule - O

ADMINISTRATIVE EXPENSES OF WAREHOUSES

BAHADURGARH

Salaries	75,23,046.00	57,68,123.00
Contribution to P.F	5,61,005.00	4,12,150.00
Contribution to Gratuity	21,00,000.00	19,09,090.00
LTC/TA/DA	54,150.00	0.00
Postage, Telegram & Telephone	1,620.00	340.00
Printing & Stationery	1,887.00	13,613.00
Water & Electricity charges	4,04,692.00	5,51,314.00
Contingencies including liveries	23,061.00	9,940.00
Maintenance of Building & Staff Quarters	21,38,385.00	21,25,828.00
Maintenance of Transport	4,200.00	8,260.00
Labour charges	4,79,795.00	6,37,741.00
VTC Expenses	-	15,842.00
Repair & Maintenance	17,316.00	8,460.00
Clearing & Forwarding	-	6,060.00
Insurance	79,975.56	47,541.44
Total (Rs)	1,33,89,132.56	1,15,14,302.44

KOLKATA

Salaries	35,63,465.00	33,67,816.00
Contribution to P.F	1,98,330.00	1,92,480.00
Contribution to Gratuity	8,75,000.00	7,95,455.00



Postage, Telegram & Telephone	13,444.00	16,588.00
Printing & Stationery	1,261.00	2,174.00
Water & Electricity charges	79,286.00	1,04,624.00
Contingencies including liveries	4,379.00	5,494.00
Maintenance of Building & Staff Quarters	3,95,142.00	34,07,946.00
Insurance	13,569.00	56,296.00
Labour charges	33,966.00	60,934.00
Bank Charges	1,298.00	-
LTC TA DA	-	7,920.00
Maintenance of Equipment	-	1,220.00
Total (Rs)	51,79,140.00	80,18,947.00

ARAKKONAM

Salaries	22,79,640.00	29,21,718.00
Contribution to P.F	1,63,080.00	1,87,880.00
Postage, Telegram & Telephone	17,532.00	13,648.00
Printing & Stationery	4,948.00	2,897.00
Water & Electricity charges	(1,32,559.10)	69,743.00
Contingencies including liveries	13,831.00	5,988.00
Maintenance of Building & Staff Quarters	6,84,030.00	7,16,749.00
Insurance	31,288.90	19,249.10
Maintenance of Transport	4,370.00	20,514.00
Labour charges	76,004.00	66,148.00
Bank charges	89.00	236.00
LTC/TA.DA	2,830.00	35,415.00
Contribution to Gratuity	5,25,000.00	4,77,273.00
Repair & Maintenance	2,500.00	1,500.00
Total (Rs)	36,72,583.80	45,38,958.10

VIKHHOLI

Salaries	4,22,460.00	4,04,516.00
Water & Electricity charges	25,180.00	18,930.00
Property Tax	17,718.00	-
Maintenance of Building & Staff Quarters	7,13,918.00	8,11,476.00
Insurance	31,097.00	37,900.00
Contingencies	-	5,661.00
Total (Rs)	12,10,373.00	12,78,483.00

VIRAMGAM

Salaries	17,80,893.00	12,82,861.00
Contribution to P.F	1,17,210.00	79,350.00
Water & Electricity charges	39,878.00	51,929.00
Maintenance of Building & Staff Quarters	2,778.00	2,36,329.00
Labour charges	9,95,462.00	6,51,273.00
Contingencies	14,430.00	51,541.00
Postage & Telegram	261.00	-
Contribution to Gratuity	3,50,000.00	3,18,182.00
Printing & Stationery	189.00	2,712.00
Total (Rs)	33,01,101.00	26,74,177.00

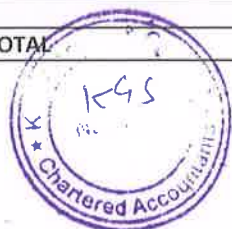
GUWAHATI

Salaries	3,54,999.00	3,65,403.00
Water & Electricity charges	24,391.00	36,764.00
Total (Rs)	3,79,390.00	4,02,167.00

GRAND TOTAL

2,71,31,720.36

2,84,27,034.54



**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/Audit 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 fund. The balances in various fund accounts are subject to reconciliation from donors and consequential adjustment. Payments 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. 12.28 crore and Funds at Rs. 12.57 crore.



8. Investments in Fixed Deposits Receipts as well as 8% Taxable Bonds 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**-Audit Report Para 4 (F) on retirement benefits in so far as the contribution for Gratuity is made to designated Gratuity Fund of Indian Red Cross Society based on approved 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. Neither any reason is quoted in the approved budget nor any govt/society rules are readily available in its support.

Shortfall/Excess in provision over actual payment on above account, if any, have neither been quantified nor compensated (paid).
- 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-11012/01/2020-P&A Dated-24th August 2021.
It is payable to staff members of IRCS and contractual employees. Circular is silent regarding payment to (1) 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.
- IV. **Provident Fund**- Society's Provident Fund contribution for staff is paid to Indian Red Cross Society Staff Provident Fund unit every 6 months. The rules regulating the provident fund of the society, applicable to regular employees does not define:-
 - (i) the term regular employees and that
 - (ii) the management contribution to the staff provident fund unit will be at the interval of six months.It needs systematic compliance.
However rule 8 of the aforementioned rules reads as below:-



"The society shall contribute to each subscriber's account in June & December of each year a sum equivalent to the gross amount of the subscriptions of the employee during the six months ending with June & December."

No contribution is paid for Guwahati warehouse as it has workers /staff on daily basis as per management.

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

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 31-03-2021 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" for Head Quarter. The ICAI recommended format for fixed assets register had been sent to in-charge of warehouses for compliance.
2. Physical verification reports of Warehouses & it's comparison with the book records-books of account- during the year or at the year end 31-03-2021 is not available. Management explained that due to Covid-19 Pandemic travelling restrictions, physical verification of warehouses has not been undertaken in the year 2020-21.

The management assigned the job of verification of fixed asset once in a year and other assets in a phased programme over the year at serial number 11 of the scope of Internal Auditor as per it's letter No. A-12019/01/2019-P&A/4146 dated 4th December 2019 but neither physical verification report, nor any phased programme is available.

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. 354501112010000067 dated 15th October, 2020. Fixed Assets Schedule G shows cost of Fixed Assets of Rs. 5.41 crores and written down value of Rs. 1.82 crores as on 31st march 2021. Value of stocks as on 31st March, 2021 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 detailed Bank Accounts are not reflected in the Financial Statements, but bank balances are reflected in schedule K. Bank interest/incidental charges are charged in the Accounts of Society. Therefore, Bank Reconciliation of such banks not verified.eg-AKM bank charges Rs 89 (previous year Rs 236) Ledger No. C04_23660.
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.

However Rs. 21.60 lakhs due to over expenditure regarding Tsunami Relief adjusted against opening balance.

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. The payment of provision for Rs. 76,490 made during 17-18 was not readily available. However the amount does not appear in expenses payable account as on 31st march 2021, payment to be traced out. Position as on 31st march 2021 not available.

11. Common Expenditure(net) of Specified heads of a few division/unit of the Indian Red Cross Society under various heads are allocated on an estimated basis to the different funds of the society, on an agreed ratio, as per the decision of the Finance Committee of the society long



back, of which copy not readily available. The expenses allocated to Disaster Relief Fund for the year have been debited to respective account of the fund.

Total of common expenditure (net) Rs 36.57 lakhs has been reviewed and confirmed by management and relied upon by the Auditor.

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 next date of hearing is fixed on 10th Feb 2022.

The DR Fund received the security deposit of Rs. One lakh (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 and need analysis.
16. There is neither a 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 i.e. Ledger code no C02_22910 and it shows nil balance as on 31st march 2021 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.

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




RAJESH PARERA
(Assistant Accountant)


M P GUPTA
(Honorary Treasurer)



R P Gupta
(Director F&A)



R K JAIN
(Secretary General)

As per our report of even date
For K G Somani & Co LLP
Chartered Accountants
Firm Regn No. 006591N/N500377


K.K. KUBA
(Partner)
M. NO. 06852
UDI No-

Place: New Delhi
Date: 25-11-2021

INDIAN RED CROSS SOCIETY-NATIONAL HEADQUARTERS			
FOREIGN EXCHANGE FUND			
Receipt & Payment Account			
For the period of 01.04.2020 to 31.03.2021			
Receipt	Amount	Payment	Amount
To Opening Balance with (Bank-SBI C/A-Account Number 11084231133)	2,97,03,487.41	IRCS Maharashtra State Branch for ANM Programme at Bel Air Hospital-Panchgani	50,88,415.00
Crance Foundation for Pune Distric Covid-19	7,28,745.00	IRCS Maharashtra State Branch for ANM Programme at Bel Air Hospital-Panchgani	64,72,604.00
Gill Group Foundation for COVID-19 in Jalandhar Distt., Punjab	50,00,000.00	IRCS Maharashtra St Branch for treatment of poor patients at Bel Air Hospital-Panchgani	14,79,922.00
Give 2 Asia for treatment of poor Covid-19 Patients	14,79,922.00	IRCS Haryana State Branch for Arogyam A Motor Bike Ambulance Project of IRCS Panchkula Dist.Branch	4,15,800.00
Johnson & Johnson for ANM Programme at Bel Air Hospital-Panchgani	64,72,604.00	IRCS Tamilnadu St Branch on a/c of Automated Collection Machine for Tamilnadu State Branch	20,00,000.00
Hans Foundation for Arogyam A Motor bike Ambulance Project in IRCS Panchkula Haryana	4,14,877.00	IRCS WB State branch for COVID-19 Pandemic	1,88,120.00
Johnson & Johnson Pvt.Ltd. for ANM Programme in Bel Air Hospital Panchgani	50,88,415.00	IRCS Haryana State Branch for Arayogam A Motor Bike Ambulance -Panchkula Dist.branch	4,14,877.00
Priyanka Mohan Mariwala for Rural Hospital Mahabaleshwar Maharashtra St.Br.	86,556.00	IRCS Haryana State Branch for Arayogam A Motor Bike Ambulance -Panchkula Dist.branch	4,00,000.00
Singapore Red Cross for Tamilnadu State Branch Automated Collection Machine	20,00,000.00	IRCS Maharashtra State Branch for Pune District branch on a/c of Covid-19 Pandemic	7,28,745.00
Telengana Cultural Association of Portland for Telengana St.Branch Red Cross Head Office Building Construction	6,84,172.00	IRCS Punjab State Branch for Jalandhar District on a/c of Covid-19	50,00,000.00
Telengana Cultural Association of Portland for Telengana St.Branch Red Cross Head Office Building Construction	75,808.00	IRCS Maharashtra State Branch for Rural Hospital Mahabaleshwar-Maharashtra St Branch	86,556.00
The Hans Foundation for Arogyam A Motor Bike Ambulance Project at Panchkula,Distt	4,00,000.00	ADM.EXP. - Bank Charges	11,946.32
Inderjit Singh for COVID-19 Pandemic	1,88,120.00	CRC-KERALA FLOODS ADV.TO KERALA ST.BR.	2,73,26,513.00
CRC-KERALA FLOOD PROJECT	1,11,41,824.00	Donation for Amphan Cyclone	28,00,000.00
CRC-MDR TB PROJ.-ADV.TO GUJARAT ST.BRANCH-(Unspent Balance)	85,001.00	Donation for COVID-19	3,77,89,363.00
DONATION FOR AMPHAN CYCLONE	7,000.00	ICRC	11,67,940.00
DONATION FOR COVID-19	7,59,126.18	ICRC -ADV. Manipur State Branch	55,05,083.00
Advance Micro Devices for COVID-19	5,45,466.00	ICRC-ADV TO Telengana State Branch	1,33,389.00
The Supreme Master Ching -Talwan for COVID-19	1,14,12,135.00	ICRC-ADV. TO Bihar State Branch	18,530.00
Aramco Asia Japan KK for COVID-19	3,77,89,363.00	ICRC-ADV.TO Gujarat State Branch	10,00,000.00
Lexmark Charitable Foundation for COVID-19	15,44,955.00	IFRC-COVID-19	2,92,360.00
Rolex SA Rue francoise Dussaud -Switzerland for COVID-19	3,87,99,705.00	IFRC-DREF Adv.to Assam State Branch	5,80,987.00
ICRC	1,25,74,206.00	IFRC-DREF Adv.to Bihar State Branch	4,90,255.00
IFRC-COVID-19	43,58,393.75	IFRC-DRR PROJ-ADV To Gujrat State Branch	25,05,382.00
IFRC-DREF Adv.to A.P St.Branch-(Unspent Balance)	1,25,005.00	IFRC-FEWEAP -ADV To Assam State Branch	50,00,000.00
IFRC-DREF Adv.to Assam State Branch-(Unspent Balance)	5,96,155.00	IFRC-FEWEAP -ADV.To Bihar State Branch	50,00,000.00
IFRC-DREF Adv.to Bihar State Branch-(Unspent Balance)	21,75,087.00	IFRC-MDR TB Project-Adv.to Gujarat St.Br.	30,295.00
IFRC-DREF Adv.to H.P State Branch-(unspent Balance)	2,05,157.00	IFRC-PFR.PR.G.-ADV.To A.P State Branch	2,73,091.00
IFRC-DREF Adv.to Maharashtra State Branch-(Unspent Balance)	5,84,547.00	IFRC-PFR.PR.G.-ADV.T Assam State Branch	2,73,091.00
IFRC-DREF Adv.to Uttarakhand St.Branch-(Unspent Balance)	91,996.00	IFRC-PFR.PR.G.-ADV.To Gujarat State Branch	2,73,091.00
IFRC-DREF PROJ.-ADV.TO GUJARAT ST.BRANCH-(Unspent Balance)	2,95,147.00	IFRC-PFR.PR.G.-ADV.To H.P State Branch	2,73,091.00
IFRC-DREF PROJ.-ADV.TO W.BENGAL ST.BRANCH-(Unspent Balance)	795.00	IFRC-PFR.PR.G.-ADV.TO TAMILNADU ST.BRANCH	2,73,091.00
IFRC-FLOOD EARLY WARNING (FEWEAP)	1,69,77,802.47	IFRC-PFR.PR.G.-ADV.TO UTTARAKHAND ST.BRANCH	2,73,091.00
IFRC-SERV PROGRAMME	84,99,519.00	IFRC-SERV PRG. -ADV TO U.P STATE BRANCH	7,09,000.00
IFRC-WASH PROGRAMME-2018	1,01,38,858.36	IFRC-SERV PRG.-ADV.TO TELEGANA STATE BRANCH	7,19,000.00
IRISH RED CROSS-TB PROJECT	12,70,039.00	IFRC-SERV PRG-ADV.A&N STATE BRANCH	8,67,064.00
TAIWAN RC-AMPHAN CYCLONE	4,75,282.00	IFRC-WASH PROG-18 ADV.TO ODISHA ST BRANCH	83,28,977.00
		IRISH RC-TB PRJ-ADV.TO PUNJAB ST.BR.	24,00,000.00
		TAIWAN RC-AMPHAN CYCLONE	4,72,500.00
		To Closing Balance with (Bank-SBI C/A-Account Number 11084231133)	8,57,13,101.85
Total	21,27,75,271.17	Total	21,27,75,271.17

For Sri Ravi Verma & Co.
Chartered Accountants

(Rajesh Parera)
Assistant Accountant

(R P Gupta)
Director (F&A)

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



(M.P. Gupta)
Hony. Treasurer

(R K Jain)
Secretary General

Place : New Delhi
Date : 25 November-21

INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS
FOREIGN EXCHANGE FUND
BALANCE SHEET AS AT 31st MARCH, 2021


LIABILITIES	Schedule	As at 31.03.2021	As at 31.03.2020
Earmarked Funds			
Earthquake, Flood & Cyclone Relief Fund	A	6,76,24,230.86	7,31,76,772.39
Others	B	23,56,56,145.56	19,09,73,145.27
Current Liabilities	C	6,28,53,658.34	6,04,27,043.66
Interest on CLTD Investment*		6,21,63,503.04	4,99,20,245.04
Total		42,82,97,537.80	37,44,97,206.36
ASSETS			
Advances for Project Expenditure	D	13,80,11,695.85	15,20,04,015.85
Current Assets, & Advances	E	29,02,85,841.95	22,24,93,190.51
Total		42,82,97,537.80	37,44,97,206.36

* 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 November, 2021




(Rajesh Parera)
Assistant Accountant


(R P Gupta)
Director (F & A)


(M.P. Gupta)
Hony. Treasurer


(R K Jain)
Secretary General

Earmarked Funds : Earthquake,Floods & Cyclone Relief Funds

Schedule-A

As at 31.03.2020			As at 31.03.2021
(2,27,825.03)		Gujrat Earthquake Relief & Rehabilitation Project As Per Last Balance Sheet (Net)	(2,27,825.03)
6,21,304.02		Tsunami Relief As per Last Balance Sheet	6,21,304.02
13,27,516.34		Cyclone Projects As per Last Balance Sheet	13,27,516.34
9,04,893.15		Flood Relief Project i) IFRC & Others As per Balance Sheet	9,04,893.15
11,270.50		ii) SRC-Orissa Flood Rehabilitation Programme As per Balance Sheet	11,270.50
1,24,227.00		iii) Amcross- Flood 2000 As per Last Balance Sheet	1,24,227.00
1,50,681.00		iv) Japanese Aided Flood Relief Project As per Balance Sheet	1,50,681.00
2,03,283.38		v) Bihar Flood-2002 As per Balance Sheet	2,03,283.38
2,77,504.07		vi) IFRC-Flood-2004 As Per Last Balance Sheet	2,77,504.07
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
1,01,556.77		xi) IFRC Flood 04 Mitigation Project As per last balance Sheet	1,01,556.77
(6,150.00)		xii) IFRC - Flood 2006 As per Last Balance Sheet	(6,150.00)
4,05,702.90		xiii) IFRC - Flood 2007 As per Last Balance Sheet	4,05,702.90
1,05,201.00		xiv) SRC - Flood 2007 As per Last Balance Sheet	1,05,201.00
4,65,882.00		xv) BRC- Flood-2007 As per last balance sheet	4,65,882.00
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)
1,02,37,228.00		Donation for Bihar Flood As per Last Balance Sheet	-
2,47,683.00		CRC- Bihar Flood 08 As per Last Balance Sheet	2,47,683.00
64,17,000.00		SRC- Flood 09 As per Last Balance Sheet	-
13,18,000.00		Donation for Karnataka Flood As per Last Balance Sheet	-
4,16,694.00		ARC Flood 09 As per Last Balance Sheet	4,16,694.00
45,58,116.00		Donation for Flood Relief As per Last Balance Sheet	-
29,179.00		IFRC-J&K Earthquake 2013 As per Last Balance Sheet	29,179.00



8,77,619.00		Turking Red Cross-J&K Earthquake 2013 As per Last Balance Sheet		8,77,619.00
1,81,68,040.10		Donation for Uttarakhand Flood 2013 As per Last Balance Sheet		1,81,68,040.10
46,746.00		IFRC- Uttarakhand DREF 2013 As per Last Balance Sheet		46,746.00
48,30,660.00		Singapore R C Donation As per Last Balance Sheet	-	48,30,660.00
22,67,933.50	-	Singapore SERV Programme As per Last Balance Sheet	-	22,67,933.50
80,19,186.00		Donation for Cyclone Phailin As per Last Balance Sheet		80,19,186.00
1,00,14,927.00		Donation for J&K Flood-14 As per Last Balance Sheet		1,00,14,927.00
11,48,034.69	41,92,975.69	IFRC Cyclone Fani As per Last Balance Sheet		11,48,034.69
	30,44,941.00	Receipt Less:-Expenditure/Adjustment	-	
		IFRC -Flood FEWEAP As per Last Balance Sheet		
		Receipt	1,69,77,802.47	
		Total	1,69,77,802.47	
		Less:-Expenditure/Adjustment	-	1,69,77,802.47
7,31,76,772.39		TOTAL		6,76,24,230.86

Earmarked Fund : Other Projects

Schedule-B

As at 31.03.2020				As at 31.03.2021
(66,969.00)		IFRC - CTI Renovation project As per Last Balance Sheet		(66,969.00)
27,26,141.50		Drought Relief As per Last Balance Sheet		27,26,141.50
8,26,916.00		Spain Aided Project for Andhra pradesh, West Bengal & Orissa As per Last Balance Sheet		8,26,916.00
	33,15,453.47	IFRC - DREF Allocation Assistance As per Last Balance Sheet	89,82,112.29	
	92,27,350.82	Receipt	-	
89,82,112.29	1,25,42,804.29	Total	89,82,112.29	
	35,60,692.00	Less:-Expenditure/Adjustment	1,06,51,434.82	(16,69,322.53)
(37,101.45)		IFRC - Bhopal Shanti Town Health Project As per Last Balance Sheet		(37,101.45)
13,06,804.97		IFRC - Assam DFID-II DP/DR Programme As per Last Balance Sheet		13,06,804.97
(3,84,894.88)		IFRC - All India DP/DR As per last Balance Sheet		(3,84,894.88)
4,55,849.00		Disaster Management Centre As per Last Balance Sheet		4,55,849.00
11,264.88		CRC - Tamil nadu Nutrition Project As per Last Balance Sheet		11,264.88
27,40,985.00		BRC - Community Development Project- Jamnagar As Per Last balance Sheet		27,40,985.00
1,28,401.00		IFRC - National Youth Workshop Chandigarh As per Last Balance Sheet		1,28,401.00
(2,65,012.00)		IFRC- DP Stocks As per Last Balance Sheet		(2,65,012.00)
		IFRC Community Care Centre		



(8,40,311.50)		As per Last Balance Sheet		(8,40,311.50)
34,975.75		IFRC - Barshi Drought - DM Programme As per Last Balance Sheet		34,975.75
	23,53,946.83	IFRC - DM Programme As Per Last Balance Sheet	23,67,338.83	
	13,392.00	Receipts	-	
23,67,338.83		Total	23,67,338.83	
		Less : Expenditure/Adjustment	2,07,736.00	21,59,602.83
	10,34,273.29	IFRC - SERV Programme As Per Last Balance Sheet	27,34,309.10	
	46,69,342.81	Receipts	93,66,583.00	
	57,03,616.10	Total	1,21,00,892.10	
27,34,309.10	29,69,307.00	Less : Expenditure/Adjustment	9,57,207.00	1,11,43,685.10
15,33,450.55	-	IFRC - OD Programme-2017 As Per Last Balance Sheet		15,33,450.55
13,28,078.00		IFRC- Organisational Development- Gujrat As per Last Balance Sheet		13,28,078.00
11,31,940.31		IFRC- Organisational Development- NHQ As per Last Balance Sheet		11,31,940.31
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
(1,26,704.85)		IFRC- NDRT Training Programme As Per Last Balance Sheet		(1,26,704.85)
5,32,098.00		IFRC- NDRT- II Training Programme As per Last Balance Sheet		5,32,098.00
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)
13,01,048.00		SRC- Castilla La Mancha Health Project - II As Per Last Balance Sheet		13,01,048.00
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
3,58,728.71		SRC- Maintanence of Office in Orissa As Per Last Balance Sheet		3,58,728.71
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
1,16,062.00		IFRC- LAN Project As Per Last Balance Sheet		1,16,062.00
2,09,298.30		AMCROSS - Disaster Mental Health Project As Per Last Balance Sheet		2,09,298.30
31,762.00		IFRC- Community Based Heatlh 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
28,44,170.03		GRC Aided AP CBCP Project As Per Last Balance Sheet		28,44,170.03
21,30,802.00		GRC - Orissa Disaster Mitigation Programme-I As Per Last Balance Sheet		21,30,802.00



14,40,099.93	GRC - Orissa Disaster Mitigation Programme-II As Per Last Balance Sheet	1,14,40,099.93
1,66,46,251.40	IFRC- HIV/AIDS Programme As Per Last Balance Sheet	1,66,46,251.40
(24,306.00)	BRC - HIV/ AIDS Programme As Per Last Balance Sheet	(24,306.00)
9,20,642.03	GRC - HIV/ AIDS Programme As Per Last Balance Sheet	9,20,642.03
12,37,479.50	CRC - HIV/ AIDS Programme As Per Last Balance Sheet	12,37,479.50
(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
2,14,799.83	IFRC - Peer Workshop- Varanasi As Per Last Balance Sheet	2,14,799.83
(2,92,252.00)	IFRC - Information Development As Per Last Balance Sheet	(2,92,252.00)
1,67,613.00	IFRC - NHQ Renovation Project As Per Last Balance Sheet	1,67,613.00
(6,161.67)	IFRC- Office Development Programme - Gujrat As Per Last Balance Sheet	(6,161.67)
(1,31,531.70)	IFRC- Polion SNID As Per Last Balance Sheet	(1,31,531.70)
13,06,406.00	SRC CBDP-03/04 As Per Last Balance Sheet	13,06,406.00
1,31,569.90	SRC Community Health Programme - Ganhidham As Per Last Balance Sheet	1,31,569.90
(24,204.00)	SRC- IRUN DP&DM Project As Per Last Balance Sheet	(24,204.00)
6,27,806.00	SRC-Office Maint. Project- Gandhidham As Per Last Balance Sheet	6,27,806.00
4,89,300.51	SRC- Orissa Cyclone Shelter Phase-II As Per Last Balance Sheet	4,89,300.51
3,262.00	ARC-WTC Victims Family As Per Last Balance Sheet	3,262.00
	ICRC	
	As Per Last Balance Sheet	2,38,17,643.42
	Receipts	1,25,77,806.00
	Total	3,63,95,449.42
2,38,17,643.42	Less: Expenditure/Adjustment	1,66,64,828.00
		1,97,30,621.42
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
1,51,404.00	ARC - Tsunami ICR Programme As Per Last Balance Sheet	1,51,404.00
67,01,103.96	SRC-Tsunami STRP As Per Last Balance Sheet	67,01,103.96
21,92,936.00	Earthquake Relief As Per Last Balance Sheet	21,92,936.00
284.00	ARC- Earthquake Recovery Project As Per Last Balance Sheet	284.00
4,30,898.00	Oxfam (I) Trust - DM Programme As Per Last Balance Sheet	4,30,898.00
5,96,019.00	IFRC- Lehman Bros. Foundation As Per Last Balance Sheet	5,96,019.00
1,68,114.00	IFRC Public Health Emergency As Per Last Balance Sheet	1,68,114.00



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)
2,66,629.00	IFRC- Renovation of Viramgam Warehouse As Per Last Balance Sheet		2,66,629.00
17,67,470.00	IFRC- DFID-II As Per Last Balance Sheet		17,67,470.00
1,45,100.00	IFRC- Tsunami Relief Project As Per Last Balance Sheet		1,45,100.00
15,27,528.83	GRC- Bird FLU Project As Per Last Balance Sheet		15,27,528.83
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
2,97,445.00	BRC- DRR Project As Per Last Balance Sheet		2,97,445.00
1,68,568.50	IFRC- RCV Programme As Per Last Balance Sheet		1,68,568.50
1,11,726.00	IFRC-Renovation of Patna Warehouse As Per Last Balance Sheet		1,11,726.00
1,17,580.85	IFRC- Watsan Project As Per Last Balance Sheet		1,17,580.85
6,77,548.38	ITRC Bilateral Programme As Per Last Balance Sheet		6,77,548.38
7.14	IFRC- Ren. & Rec. of Bhadurgarh Warehouse-II As Per Last Balance Sheet		7.14
18,38,048.00	Oxfam-DRR Project As Per Last Balance Sheet		18,38,048.00
60,000.00	ARC- DMC Project As Per Last Balance Sheet		60,000.00
12,90,659.00	Donation for West Bengal Cyclone As Per Last Balance Sheet	12,90,659.00	
	Receipt	-	
	Total	12,90,659.00	
	Less-Expenses/adjustment	11,73,159.00	1,17,500.00
18,15,430.00	WHO- C.P. for Influenza As Per Last Balance Sheet		18,15,430.00
1,22,226.00	GRC-JRC/YRC Development Programme As Per Last Balance Sheet		1,22,226.00
6,25,363.00	SRC-Community Health Project in Orissa As Per Last Balance Sheet		6,25,363.00
	IFRC-DRR Project As Per Last Balance Sheet	26,38,413.75	
	Receipt during the year	-	
	Total	26,38,413.75	
26,38,413.75	Less-Expenses/adjustment	3,29,431.00	23,08,982.75
(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
	IFRC- MDR TB Project		



	(40,67,934.02)	As Per Last Balance Sheet	(41,64,734.02)	
		Receipts		
	(40,67,934.02)	Total	(41,64,734.02)	
(41,64,734.02)	96,800.00	Less: Expenditure/Adjustment		(41,64,734.02)
2,14,858.01		IFRC H2P Project - USAID		
		As Per Last Balance Sheet		2,14,858.01
2,05,848.00		TROCAIRE-Strength IAG in Orissa		
		As Per Last Balance Sheet		2,05,848.00
1,30,363.20		IFRC Humannitarian Values		
		As Per Last Balance Sheet		1,30,363.20
54,754.00		ARC- DM Programme		
		As Per Last Balance Sheet		54,754.00
4,35,898.00		IFRC- MALARIA PREVENTION & CONTROL PROG		
		As Per Last Balance Sheet		4,35,898.00
14,34,920.00		Concern WW RC - DRR Project		
		As Per Last Balance Sheet		14,34,920.00
4,52,926.60		CRS - Strength IAG Project		
		As Per Last Balance Sheet		4,52,926.60
(1,87,158.00)		IFRC - Renovation of Vikhroli Warehouse		
		As Per Last Balance Sheet		(1,87,158.00)
2,50,000.00		IFRC Climate Change Adaptation		
		As Per Last Balance Sheet		2,50,000.00
37,569.00		IFRC-Measles		
		As Per Last Balance Sheet		37,569.00
4,27,261.00		IFRC-New York-CCC Programme		
		As Per Last Balance Sheet		4,27,261.00
35,68,816.00		GRC-ODMP-III		
		As Per Last Balance Sheet		35,68,816.00
2,65,826.00		IFRC-Cyclone Thane		
		As Per Last Balance Sheet		2,65,826.00
2,252.00		IFRC-NDWRT Training Programme		
		As Per Last Balance Sheet		2,252.00
	53,313.00	Irish Red Cross -TB Project		
	11,85,420.00	As Per Last Balance Sheet	3,05,520.00	
	12,38,733.00	Receipts	12,70,039.00	
3,05,520.00	9,33,213.00	Total	15,75,559.00	
		Less: Expenditure/Adjustment	11,93,165.00	3,82,394.00
1,96,466.00		Australian R C Gap Meeting		
		As Per Last Balance Sheet		1,96,466.00
(5,580.00)		IFRC-STATUTORY MEETING		
		As Per Last Balance Sheet		(5,580.00)
(1,41,062.24)		IFRC-NORTH EAST FLOOD-2017		
		As Per Last Balance Sheet		(1,41,062.24)
	2,01,451.90	IFRC-WASH PROGRAMME-2018		
	1,43,27,528.38	As Per Last Balance Sheet	1,37,25,181.28	
	1,45,28,980.28	Receipt	1,01,38,858.36	
1,37,25,181.28	8,03,799.00	Total	2,38,64,039.64	
		Less-Expenditure/Adjustment		2,38,64,039.64
	29,65,456.00	IFRC-CYCLONE GAJA		
		As Per Last Balance Sheet		
	29,65,456.00	Receipt		
	29,65,456.00	Total		
		Less-Expenditure/Adjustment		
25,27,794.00		DONATION FOR KERALA FLOOD-2018		
		Receipt during the year		25,27,794.00
26,56,337.00		SINGAPORE RC - DONATION FOR KERALA FLOOD-2018		
		As Per Last Balance Sheet		26,56,337.00
		Receipt during the year		
		Total		



33,76,456.00	33,76,456.00	FRENCH RC - DONATION FOR KERALA FLOOD-2018 Receipt during the year		33,76,456.00
	54,722.31	IFRC - HEALTHY AGEING PROJECT As Per Last Balance Sheet	6,35,250.04	
	12,42,150.73	Receipt	-	
	12,96,873.04	Total	6,35,250.04	
6,35,250.04	6,61,623.00	Less-Expenditure/Adjustment	5,78,060.00	57,190.04
	23,35,436.00	IFRC - PFR ACTIVITIES PROGRAMME As Per Last Balance Sheet	76,66,504.14	
	71,01,124.14	Receipt	-	
	94,36,560.14	Total	76,66,504.14	
76,66,504.14	17,70,056.00	Less-Expenditure/Adjustment	7,05,586.00	69,60,918.14
	(1,85,612.74)	IFRC - KERALA FLOOD'2018 As Per Last Balance Sheet	14,387.26	
	2,00,000.00	Receipt	36,87,251.00	
	14,387.26	Total	37,01,638.26	
14,387.26	-	Less-Expenditure/Adjustment	1,66,359.00	35,35,279.26
	21,70,515.00	CRC - MDR TB PROJECT As Per Last Balance Sheet	-	
	3,46,017.00	Receipt during the year	-	
	25,16,532.00	Total	-	
-	25,16,532.00	Less-Expenditure/Adjustment	-	-
	-	KUWAIT RC - KERALA FLOOD RELIEF-2018 As Per Last Balance Sheet	-	1,39,88,031.00
1,39,88,031.00	-	Receipt during the year	-	
	-	IRISH RC - DONATION FOR KERALA FLOOD-2018 As Per Last Balance Sheet	-	7,91,147.00
7,91,147.00	-	Receipt during the year	-	
	-	IFRC NEW YORK - DONATION FOR KERALA FLOOD-2018 Receipt during the year	-	37,24,536.00
37,24,536.00	-	Donation of Covid-19 As Per Last Balance Sheet	1.00	
	1.00	Receipt during the year	9,10,38,870.18	
	-	Total	9,10,38,871.18	
	-	Less-Expenditure/Adjustment	3,79,77,483.00	5,30,61,388.18
	-	IFRC COVID-19 As Per Last Balance Sheet	-	
	-	Receipt during the year	43,58,393.75	
	-	Total	43,58,393.75	
	-	Less-Expenditure/Adjustment	2,92,360.00	40,66,033.75
	3,18,37,278.00	CRC-Kerala Flood Project As Per Last Balance Sheet	2,57,16,834.00	
	-	Receipt during the year	1,72,41,330.00	
	61,20,444.00	Total	4,29,58,164.00	
2,57,16,834.00	-	Less-Expenditure/Adjustment	3,59,87,604.00	69,70,560.00
	-	Taiwan RC -Amphan Cyclone Receipt during the year	4,75,282.00	
	-	Total	4,75,282.00	
	-	Less-Expenditure/Adjustment	4,72,500.00	2,782.00
	-	Donation for Amphan Cyclone As Per Last Balance Sheet	-	
	-	Receipt during the year	28,07,000.00	
	-	Total	28,07,000.00	
	-	Less-Expenditure/Adjustment	28,00,000.00	7,000.00
	-	IFRC -Amphan Cyclone As Per Last Balance Sheet	-	
	-	Receipt during the year	46,78,499.82	
	-	Total	46,78,499.82	
	-	Less-Expenditure/Adjustment	28,00,000.00	18,78,499.82
	-	Belgium RC Recoverable As Per last balance sheet	-	(11,584.00)
(11,584.00)	-			
19,09,73,145.27		TOTAL		23,56,56,145.56



Schedule - C

As at 31.03.2020 Amount(Rs)		CURRENT LIABILITIES		As at 31.03.2021 Amount (Rs)
78,93,105.15		A) Inter Fund		82,26,284.15
8,05,667.92		B) Other Payables		8,05,667.92
13,68,802.06		C) Payable to Sundry Creditors		17,12,982.06
76,55,695.34		D) Payable against Projects		94,24,443.34
2,40,553.00		E) ARC- Unadjusted Reimbursement		2,40,553.00
99,793.00		F) CRC- Unadjusted Reimbursement		99,793.00
4,23,63,427.19		G) Other Receipts		4,23,43,934.87
6,04,27,043.66		TOTAL		6,28,53,658.34

Schedule-D

Advance for Project Expenditure to State Branches

As at 31.03.2020 Amount (Rs)				As at 31.03.2021 Amount (Rs.)
		Flood Relief Project		
	60,275.76	Advance to Bihar State Branch for 2000	60,275.76	
1,60,552.78	1,00,277.02	Advance to West Bengal State Branch	1,00,277.02	1,60,552.78
		IFRC- Bihar Flood 2002		
8,159.72		Advance to Bihar State Branch		8,159.72
		SRC- Orissa Cyclone Project		
4,24,881.99		Advance to Orissa State Branch		4,24,881.99
		IFRC - DREF Allocation Project		
	2,00,000.00	Advance to Arunachal State Branch	2,00,000.00	
	7,27,383.00	Advance to Assam State Branch	66,277.00	
	1,25,005.00	Advance to A.P State Branch	-	
	1,27,803.00	Advance to Uttarakhand State Branch	35,807.00	
	4,50,242.00	Advance to Karnataka State Branch	4,50,242.00	
	5,90,294.00	Advance to Maharashtra State Branch	5,747.00	
	2,05,157.00	Advance to H.P State Branch	-	
	21,75,087.00	Advance to Bihar State Branch	2,66,624.00	
	2,95,147.00	Advance to Gujarat State Branch	-	
48,96,913.00	795.00	Advance to W.B State Branch	-	10,24,697.00
		IFRC - Kerala Floods-2018		
2,11,513.00	-	Advance to Kerala State Branch		45,154.00
		Drought Relief		
	2,53,072.00	Advance to Rajasthan State Branch	2,53,072.00	
2,88,047.75	34,975.75	Advance to Maharashtra State Branch	34,975.75	2,88,047.75
		ARC- Gujrat Earthquake Rehabilitation Project WATSAN		
1,70,789.56		Advance To Patan Branch		1,70,789.56
		ICRC		
	68,37,172.00	Advance to J&K State Branch	60,80,021.00	
	21,14,709.00	Advance to Maharashtra ST. Br.	10,08,190.00	
	94,023.00	Advance to Karnataka St. Br.	94,023.00	
	12,77,065.00	Advance to Nagaland Branch	12,77,065.00	
	6,11,533.00	Advance to Punjab Branch	6,11,533.00	
	1,76,064.00	Advance to Rajasthan State Branch	1,76,064.00	
	7,05,558.00	Advance to Tamilnadu State Branch	3,02,496.00	
	30,171.00	Advance to Delhi State Branch	30,171.00	
	1,58,716.50	Advance to Tripura State Branch	1,58,716.50	
	8,50,442.00	Advance to Manipur State Branch	11,55,422.00	
	30,50,187.00	Advance to Assam State Branch	-	
	13,74,446.00	Advance to Orissa State Branch	-	
	2,52,299.00	Advance to Bihar State Branch	-	
	4,48,708.00	Advance to U.P. State Branch	4,10,708.00	
	2,03,975.00	Advance to Gujarat State Branch	5,88,471.00	
	6,46,500.00	Advance to A&N State Branch	6,46,500.00	
	46,154.00	Advance to M.P. State Branch	46,154.00	
	2,50,728.00	Advance to Meghalaya State Branch	1,86,698.00	
	52,529.00	Advance to Jharkhand State Branch	52,529.00	
	14,684.00	Advance to Uttarakhand State Branch	14,684.00	
	-	Advance to Telangana State Branch	1,00,000.00	
2,03,53,354.50	11,57,691.00	Advance to West Bengal State Branch	42,955.00	1,29,82,400.50
		Amcross- Global AIDS Programme		
	4,26,198.77	Advance to Namakkal Branch	4,26,198.77	
4,77,621.40	51,422.63	Advance to others	51,422.63	4,77,621.40



21,30,802.00		GRC- Orissa Disaster Mitigation Prog. Advance to Orissa State Branch		21,30,802.00
	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
27,26,166.00		BRC- Community Development Project- Jamnagar Advance To Disstt. Branch Jamnagar		27,26,166.00
7,68,831.03		GRC- Community Based Cyclone Project Advance to A.P. State Branch		7,68,831.03
	75,000.00	IFRC - HIV/AIDS Advance to Gobichetty Palayam Branch	75,000.00	
	2,92,835.30	Advance to Maharashtra Branch	2,92,835.30	
	4,32,520.50	Advance to Salem Branch	4,32,520.50	
	59,37,855.75	Advance to A.P. Branch	59,37,855.75	
	2,74,362.00	Advance to Erode Branch	2,74,362.00	
	5,00,308.41	Advance to Nammakal Branch	5,00,308.41	
	70,309.00	Advance to Dhampuri Branch	70,309.00	
1,52,20,525.29	76,37,334.33	Advance to Tamilnadu State Branch	76,37,334.33	1,52,20,525.29
1,21,096.00		BRC - HIV/AIDS Advance to U.P. State Branch		1,21,096.00
13,63,729.00		CRC - HIV/AIDS Advance to Karnataka State Branch		13,63,729.00
8,17,741.83		GRC - HIV/AIDS Advance to Maharashtra state branch		8,17,741.83
	3,06,387.84	IFRC - DM Programme Advance to Bihar State Branch	3,06,387.84	
	7,86,906.50	Advance to Maharashtra state branch	7,86,906.50	
	1,02,321.19	Advance to Orissa state branch	1,02,321.19	
	7,06,111.00	Advance to Gujarat state branch	7,06,111.00	
	3,62,084.10	Advance to Assam state branch	3,62,084.10	
	40,619.15	Advance to West Bengal state branch	40,619.15	
	3,98,093.00	Advance to Himachal Pradesh state branch	3,98,093.00	
	-	Advance to Telengana state branch	-	
	55,237.00	Advance to Utrakhand state branch	55,237.00	
	55,186.00	Advance to Manipur state branch	55,186.00	
29,99,980.78	1,87,035.00	Advance to M.P. state branch	1,87,035.00	29,99,980.78
	3,10,331.00	IFRC - Serv Programme Advance to Chattishgarh state branch	3,10,331.00	
	62,462.00	Advance to Manipur state branch	62,462.00	
	-	Advance to A&N state branch	-	
	34,334.10	Advance to U.P state branch	34,334.10	
	11,43,298.00	Advance to Telengana state branch	11,43,298.00	
	2,59,063.00	Advance to Tripura state branch	2,59,063.00	
	1,87,070.00	Advance to Odisha state branch	1,87,070.00	
20,16,250.10	19,692.00	Advance to A.P. state branch	19,692.00	20,16,250.10
		Advance to Karnataka state branch		
		Advance to Utrakhand state branch		
9,92,060.78		SRC- Gujrat Reh/ Rec Advance to Gandhidham Disstt. Branch		9,92,060.78
6,27,806.00		SRC- Office Maintainence Advance to Gandhidham Disstt. Branch		6,27,806.00
1,31,569.90		SRC- Health Project Advance to Gandhidham Disstt. Branch		1,31,569.90
5,49,290.50		SRC - CASTILLA LA MANCHA HEALTH PROJECT Advance to Orissa State Branch		5,49,290.50
2,97,867.60		SRC - CASTILLA LA MANCHA HEALTH PROJECT - II Advance to Orissa State Branch		2,97,867.60
31,762.00		IFRC- Community Based Health Programme Advance to West Bengal State Branch		31,762.00
68,405.45		IFRC- Community Care Centre Advance to Dharampuri Branch		68,405.45
1,14,40,023.79		GRC - ODMP-II Advance to Orissa State Branch		1,14,40,023.79
39,437.98		IFRC - Bihar CBFA Programme Advance to Bihar State Branch		39,437.98
9,08,773.00		IFRC - Organisational Development Advance to Gujrat State Branch	9,08,773.00	9,08,773.00



22,83,643.60	72,000.00 1,14,559.00 2,11,338.00 60,000.00 1,73,145.60 7,43,828.00	Advance to Uttarakhand State Branch Advance to Meghalaya State Branch Advance to M.P. State Branch Advance to West Bengal State Branch Advance to U.P. State Branch Advance to A&N State Branch	72,000.00 1,14,559.00 2,11,338.00 60,000.00 1,73,145.60 7,43,828.00	22,83,643.60
5,19,057.00	1,00,000.00 4,19,057.00	Tsunami Relief Advance to A.P. State Branch Advance to Tamilnadu State Branch	1,00,000.00 4,19,057.00	5,19,057.00
61,98,598.23		SRC - Tsunami Relief Short Term Recovery Plan Advance to A.P. State Branch		61,98,598.23
8,26,484.71		SRC - Maintenance of office - Orissa Advance to Orissa State Branch		8,26,484.71
1,34,154.77		IFRC- Flood 04 Mitigation Project Advance to Bihar State Branch		1,34,154.77
12,82,201.00		SRC - Community Disaster Preparedness Advance to Orissa State Branch		12,82,201.00
4,16,578.00		Oxfam (I) Trust - DM PProgramme Advance to Orissa State Branch		4,16,578.00
18,38,048.00		Oxfam (I) Trust - DRR Project Advance to Orissa State Branch		18,38,048.00
41,83,074.10	24,68,000.00 13,06,074.10 4,09,000.00	IFRC- DFID -II Advance to Bihar State Branch Advance to Assam State Branch Advance to Rajasthan State Branch	24,68,000.00 13,06,074.10 4,09,000.00	41,83,074.10
131.00		IFRC-Public Health Emergency Advance to Punjab State Branch		131.00
1,11,726.00		IFRC-Renovation of Patna Warehouse Advance to Patna State Branch		1,11,726.00
4,02,613.50	2,613.50 2,00,000.00 2,00,000.00	IFRC - FLOOD'07 Advance to A.P. State Branch Advance to Kerala State Branch Advance to U.P. State Branch	2,613.50 2,00,000.00 2,00,000.00	4,02,613.50
35,463.50	17,863.50 17,600.00	IFRC-RCV Programme Advance to Maharastra State Branch Advance to Punjab State Branch	17,863.50 17,600.00	35,463.50
4,67,634.00	44,021.00 3,59,943.00 63,670.00	GRC-Bird Flu Project Advance to A.P.State Branch Advance to Manipur State Branch Advance to Haryana State Branch	44,021.00 3,59,943.00 63,670.00	4,67,634.00
3,00,000.00		BRC-DRR Project Advance to Assam State Branch		3,00,000.00
1,50,000.00		Donation for West Bengal Cyclone Advance to West Bengal State Branch		1,50,000.00
4,80,182.00		SRC - Community Health Project Advance to Orissa State Branch		4,80,182.00
71,904.00	19.00 71,885.00	IFRC - DRR Project Advance to Maharastra State Branch Advance to Gujarat State Branch	19.00 22,47,836.00	22,47,855.00
9,00,000.00	1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00	WHO - C.P.Influnza Advance to A.P. State Branch Advance to Chattisgarh State Branch Advance to Dadar & Nagar Havelli State Branch Advance to Gujarat State Branch Advance to J&K State Branch Advance to Orissa State Branch Advance to Tripura State Branch Advance to Uttarakhand State Branch Advance to West Bengal State Branch	1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00 1,00,000.00	9,00,000.00
1,92,211.01	1,07,643.00 36,898.40 47,669.61	IFRC - H2P Project-USAID Advance to A.P. State Branch Advance to Punjab State Branch Advance to Maharastra State Branch	1,07,643.00 36,898.40 47,669.61	1,92,211.01
2,05,848.00		TROCAIRE - Strenght IAG Advance to Orissa State Branch		2,05,848.00



6,41,968.00	3,43,925.00 - 1,26,258.00 1,41,285.00 30,500.00	IFRC - MDR TB Project Advance to Punjab State Branch Advance to U.P. State Branch Advance to Gujarat State Branch Advance to Haryana State Branch Advance to Bihar State Branch	3,43,925.00 3,20,791.00 1,56,553.00 1,41,285.00 30,500.00	9,93,054.00
1,30,363.20		IFRC - Humanitarian Values Advance to U.P. State Branch		1,30,363.20
1,13,502.00		GRC - JRC/YRC Advance to U.P. State Branch		1,13,502.00
2,96,980.00		IFRC- Malaria P&C Prog Advance to Orissa State Branch		2,96,980.00
4,52,926.60		CRS- STR- IAG Advance to Orissa State Branch		4,52,926.60
14,34,920.00		Concern WW RC- DRR Advance to Orissa State Branch		14,34,920.00
2,50,000.00		IFRC - Climate Change Adaptation Advance to Gujrat State Branch		2,50,000.00
35,68,816.00		GRC-ODMP-III Project Advance to Orissa State Branch		35,68,816.00
2,34,000.00		IFRC-NEW YORK-CCC PROGRAMME Advance to A.P. State Branch		2,34,000.00
5,596.00		IFRC-MEASLES PROGRAMME Advance to Uttar Pradesh State Branch		5,596.00
2,65,826.00	1,61,714.00 1,04,112.00	IFRC-CYCLONE-THANE Advance to Tamilnadu State Branch Advance to Puducherry State Branch	1,61,714.00 1,04,112.00	2,65,826.00
2,25,66,944.00		EARMARKED FUNDS OUT OF DONATION RECD-DP STOCK Advance to International Federation of Red Cross & Red Crescent		-
8,013.00		IFRC-BOCA WORKSHOP-2016 Advance to Gujarat State Branch		8,013.00
1,98,366.00		IFRC- Bihar Flood-2017 Advance to U P state Branch		1,98,366.00
41,00,000.00		Kuwait Red Crescent Advance to Kerala state Branch		41,00,000.00
85,001.00	85,001.00 - - -	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	- - - -	-
33,39,249.00	6,05,150.00 6,51,815.00 3,24,556.00 6,15,705.00 6,02,023.00 5,40,000.00	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	3,43,126.00 8,22,631.00 5,29,451.00 8,88,796.00 8,75,114.00 8,13,091.00	42,72,209.00
5,77,289.50		IFRC - GAJA PROJECT Advance to Tamilnadu State Branch		-
1,37,25,181.00	16,539.00 98,592.00 1,22,549.00 1,10,246.00 9,812.00 1,17,981.00 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 Ultrakhand state branch	16,539.00 98,592.00 1,22,549.00 1,10,246.00 9,812.00 1,17,981.00 23,829.50 77,741.00	5,77,289.50
89,450.00		IFRC-WASH PROGRAMME-2018 Advance to Odisha state branch		2,20,54,158.00
83,84,950.00	83,84,950.00	DONATION FOR KERALA FLOOD-2018 Advance to Kerala state branch CRC Kerala Floods Advance to Kerala state branch		89,450.00 58,23,365.00



6,14,145.00	IFRC Cyclone Fani Advance to Orissa state branch		6 14,145.00
5,68,099.00	IFRC Healthy Ageing Advance to Gujarat State branch		-
-	Irish Red Cross Advance to Punjab State branch		2,46,710.00
-	IFRC-FEWEAP Advance to Assam state branch	50,00,000.00	1,00,00,000.00
-	Advance to Bihar state branch	50,00,000.00	
15,20,04,015.85	TOTAL		13,80,11,695.85

As at 31.03.2020 Amount (Rs)		Current Assets & Advances		Schedule - E As at 31.03.2021 Amount (Rs)
3,24,000.00		Security Deposits (IFRC-HIV/AIDS) Shobha Kalyana Mandapam - Chennai		3,24,000.00
31,41,499.04	19,15,006.54	Advances a) Sundry Parties	19,15,006.54	26,81,278.04
	12,26,492.50	b) Advance to staff	7,66,271.50	
21,82,57,639.95	2,97,03,487.41	Bank Balances a) With State bank of India in Current A/c no.11084231133	8,57,13,101.85	28,65,10,512.39
	18,85,54,152.54	b) CLTD A/c linked with State Bank of India Current A/c	20,07,97,410.54	
7,36,144.00		TDS Recoverable		7,36,144.00
33,907.52		IFRC- Unadjusted Reimbursement		33,907.52
22,24,93,190.51		Total		29,02,85,841.95



INDIAN RED CROSS SOCIETY

BLOOD BANK

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Previous Year Rs	Expenditure	Rs	Current Year Rs	Previous Year Rs	Income	Rs	Current Year Rs
35481358.46	A. Management Expenses				Interest received :		
2097467.00	Salaries	35,057,675.33		480,003.00	On CLTD Investment	252,160.00	256,942.00
5000000.00	Contribution to Provident Fund	2,082,243.00		23,797.00	On SB Account	4,782.00	135,000.00
	Contribution to Gratuity	3,000,000.00		448,000.00	Donations		3,500,000.00
287305.05	Professional Service	518,284.30		4,000,000.00	Grant from G O I -MOH&FW 2020-21		
26546.00	Leave Travel Concession			192,000.00	Grant for model BBK-DSACS		
596140.00	Travelling Expenses	400,140.00		-	Fiencial Support Thalessemic India		537,250.00
271534.51	Medical Aid to staff	383,593.39		-	Miscellaneous Receipts		2,300.00
560355.80	Maintenance of Building	552,411.00		-	Covid 19		21,712.50
-5896.63	Maintenance of Staff Quarters	6,800.88		4,342,500.00	Grant from SBTC-GTB Hospital		
	Liveries to Staff			-	Blood Testing & Processing Charges		
24085.00	Licence Fees (ISO)			-	Less : Refunds	6,052,000.00	6,052,000.00
30332.04	Postage, Telegrams & Telephones	50,088.02		-			
54804.51	Printing & Stationery	254,673.83		1,532,900.00	Blood Component Charges	1,147,700.00	1,147,700.00
486413.32	Repair & Maintenance	552,427.10		-	Less : Refunds		
2192.44	Bank charges	6,397.96		-			
185126.97	Contingencies	228,359.06		-			
20429.18	Advertisement Expenses	34,590.00		369,960.00	Blood Grouping & Cross Matching Charges	422,040.00	
475570.00	Accreditation for ISO,NBL,NBH etc.	99,025.00		2,500.00	Specialised Investigation - Phenotype Test	2,000.00	
28420.00	Training			5,250.00	Specialised Investigation - CRYO	2,000.00	
	Meeting & mission			45,900.00	Specialised Investigation - Antibody Screening	46,800.00	
72500.00	Awareness , Education programme			-	Specialised Investigation - Aphresis processing kit charges		
	Covid 19	359,442.00	43,585,150.88	-	CBC Charges Thalessemia	303,250.00	
				-	HPLC Charges Thalessemia	68,250.00	
				-	Supply of Plasma Delhi	333,400.00	
				-	Supply of Plasma Out of Delhi	11,860,060.00	
				-	Supply of Blood & its Components	1,910,490.00	
				-	Supply of Testing & Analysis services	169,490.00	
67,615.00	(B) Operational Expenses	64,226.00		278,800.00			
	Blood incineration charges		64,226.00	12,385,156.00	Contribution for Mobile Van-DSACS	150,000.00	
				1,780,080.00	Contribution for Mobile Bus -DSACS	400,000.00	
				542,367.00	Licence fee - advance serology	10,000.00	15,523,968.00
				-	Recovery of licence fee-staff Qtrs.		
				-	Recovery of CGHS Contribution		
				-	Expenses payable written back		
				-			
				22,502,541.98	Deficit transferred to General Fund		22,814,937.40
			6,342,433.02		Income and Expenditure account		
49,595,034.98	Total Rs	49,991,809.90	49,991,809.90	49,595,034.98	Total Rs		49,991,809.90



For Sri Ravi Verma & Co
Chartered Accountants
(R. Ravi Verma, FCA)
Partner
M. No. 010421
Regn. No. 00859N

M.P. Gupta
Hony. Treasurer

R.P. Gupta
Director (F&A)

R.P. Gupta
Assistant Accountant

Place : New Delhi
Dated: 25-11-2021

**INDIAN RED CROSS SOCIETY
BLOOD BANK
BALANCE SHEET AS AT 31ST MARCH, 2021**

Previous year Rs	Liabilities	Rs	Current Year Rs	Previous year Rs	Assets	(Rs.)	Current Year Rs
1,608,675.00	CAPITAL ACCOUNT	1,608,675.00			FIXED ASSETS		
208,548.09	(a) Corpus Fund	208,548.09		208,548.09	(a) Furniture & Equipments:		208,548.09
800,000.00	(b) Furniture & Equipments grants from Govt of India	208,548.09		3,762,692.75	1) Against Govt Grants		
1,670,000.00	(c) Cell Separator grants from Delhi Admn.	800,000.00		1,405,239.00	As per last Balance Sheet		
135,679.00	(d) Computers Grants from Charities Aid Foundation, USA	1,670,000.00		2,579,677.18	ii) Against own funds	5,167,331.75	5,260,337.75
347,265.00	(e) Gifted Assets	135,679.00			Add: during the year	92,466.00	
223,170.00	i) Equipments	347,265.00			(b) Cell Separator		
13,756,352.00	ii) Vehicles	223,170.00			As per last Balance Sheet		2,579,677.18
660,965.63	Add: Mobile Bus	13,756,352.00			(c) Gifted Assets		
1,706,660.00	Add: Mobile Van-DSACS	660,965.63			i) Equipment		
84,672.83	Add: Mobile Van- SBI	1,706,660.00			Received from German Red Cross		
4,481,110.00	iii) Furniture & Equipment	84,672.83			As per last Balance Sheet		347,265.00
	iv) Donated Equipment under GAP-Amcross	4,481,110.00	25,683,097.55		ii) Vehicles		
					Received from German Red Cross		
					As per last Balance Sheet	223,170.00	
					Mobile Bus - DSACS	13,756,352.00	
					Blood Transportation Van-DSACS	660,965.63	
					Mobile Van -SBI	1,706,660.00	18,347,147.63
					iii) Furniture & Equipment		
					As per last Balance Sheet		44,672.83
					iv) Computers		
					Against Grant from Aid Foundation		
					As per last Balance Sheet	134,500.00	134,500.00
					v) Donated Equipment under GAP-Amcross		
					As per last Balance Sheet	4,481,110.00	4,481,110.00
					Plant & machinery		
					As per last Balance Sheet	1,177,549.00	1,177,549.00
					Plant & Machinery - Variant II HPLC - Bio Rad		4,076,900.00
					Investment at Cost	100,000.00	100,000.00
			239,083.09				
194,337.45	(c) Blood Safety Project-German Red Cross	194,337.45					
(194,337.45)	As per Last Balance Sheet	(194,337.45)					
	Add: Received during the year						
	Less: Expenses during the year						
200,000	(d) Sabic India P Ltd. For Centrifuge Machine	200,000					
-200,000	As per Last Balance Sheet	-200,000					
	Less: Spent during the year						
1,131,876.25	Depreciation Reserve - Plant & Machinery	1,131,876.25					
257,497.00	Depreciation Reserve - Furniture & Equipment	257,497.00	2,201,202.25				
27,286,970.89	Carried Over	27,286,970.89	28,123,382.89	30,588,401.48	Carried Over		34,757,767.48



Previous year Rs	Rs	Current Year Rs	Previous year Rs	Assets	(Rs.)	Current Year Rs
27,286,970.89	Brought Forward	28,123,382.89	30,588,401.48	Brought Forward		34,57,767.48
	CURRENT LIABILITIES & PROVISIONS			CURRENT ASSETS AND ADVANCES		
	(a) Current Liabilities			(a) Current Assets		
1,635,900.00	Sundry Creditors	340,990.00	22,800.00	Cash in hand	15,460.00	
32,112,021.75	Inter Fund Adjustments(net)	33,455,060.61	133,040.47	SBI Thalassemia Bank Account	156,114.47	
1,397,868.00	Expenses Payable	540,150.00		SBI SB A/c - Rail Bhawan	1,134,426.27	
4,388.00	Income Tax Payable		19,586.00	Interest Accrued (Thalassemia)	29,345.00	
4,330,927.17	Book Overdraft - SB A/c Rail Bhawan		208,768.00	Interest Accrued-CLTD	208,768.00	
			6,449,983.00	CLTD Investment	1,358,000.00	
						2,902,114.74
				(b) Advances		
				Advances to staff	90,720.00	
				Prepaid Expenses	142,199.00	
				Imprast	25,000.00	
				Advance for Accreditation for NBLNBH etc.		
				Advance to sundry parties	1,721,204.88	
				Prior Period Adjustment	5,640.00	
						1,984,763.88
				Deficit		
				As Per Income & Expenditure Account		22,814,937.40
				Less: Transferred to General Fund		
				Total Rs		62,459,583.50
66,772,195.81	Total Rs	62,459,583.50	66,772,195.81			

Rajesh Parera
Assistant Accountant

R.P. Gupta
Director (F&A)

M.P. Gupta
Hony. Treasurer

R. Jain
Secretary General

We have audited the above Balance Sheet of the Blood Bank of Indian Red Cross Society, New Delhi as at 31st March 2021 together with the annexed Income & Expenditure Account ended for the year on that date.
We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us the said Balance Sheet gives a true and fair view of the state of affairs of the above accounts.

Place : New Delhi

Dated : 25-11-2021



For Sri Ravivarma & Co
Chartered Accountants

R. Ravinder
(R. Ravinder, FCA)
Partner

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

THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU
BALANCE SHEET AS AT 31ST MARCH, 2021

Rs.	Liabilities	Rs	Current Year Rs.	Previous year Rs.	Assets	Rs	Current Year Rs.
1,800,000.00 390,000.00 75,000.00 8,000.00	Corpus: a) Victoria Memorial Scholarship Fund b) Army Child Welfare Fund c) Nursery School Welfare Fund d) Sonapur Medals	1,800,000.00 390,000.00 75,000.00 8,000.00	2,273,000.00	12,052.58 6,350,000.00 860,000.00 2,186,345.00	Fixed Assets: Furniture & Equipment: Investments with Banks a) Maternity & Child Welfare Bureau b) Victoria Memorial Scholarship Fund CLTD Investment - M&CW CLTD Investment - VMS	6,350,000.00 1,270,000.00 2,319,807.00	12,052.58
1,691,311.05	Capital Accounts: As per last Balance Sheet Maternity & Child Welfare Fund Victoria Memorials Scholarship Fund:	1,691,311.05	1,691,311.05	165,697.41 10,000.00 135.00 9,802.00	Current Assets & Loans and Advances (A) Interest Accrued on Investment: a) Lady Chelmsford League Fund b) Victoria Memorial Scholarship Fund (B) Advance (C) Interest Accrued on CLTD Investment (a) Lady Chelmsford League Fund b) Victoria Memorial Scholarship Fund		2,301,018.57
94,885.13 12,052.58	As per last Balance Sheet Depreciation Reserve Fund Earmarked Fund: a) Victoria Memorials Scholarship Fund As per last Balance Sheet	94,885.13 12,052.58	94,885.13 12,052.58				9,802.00
9,896,599.09	Add: Surplus as per Income and Expenditure Accounts (b) Army Child Welfare Fund As per last Balance sheet Add: Interest Credited	10,749,631.63 77,864.39 508,782.55	11,528,275.02 508,782.55	194,736.33 14,591.00 4,990.78 -882,739.56	Cash & Bank Balances a) LCL Fund S B Account with SBI b) Imprest in Hand c) Victoria Memorial Scholarship Fund Savings Bank Account with SBI d) Current Account with SBI e) IDBI SB A/C Prepaid Expenses	200,086.33 13,191.00 5,127.78 4,265,026.44	4,483,431.55
303,704.37	c) Nursery School in Welfare Schemes: As per last Balance Sheet Add: Fee realised Interest Credited	303,704.37	303,704.37				
61,176.15	d) Sonapur Medal: As per last Balance Sheet		61,176.15				
15,689,038.56	Carried Forward	14,613,761.94	16,473,186.85	10,415,887.31	Carried Forward		16,746,111.70



Rs.	Liabilities	Rs	Current Year Rs.	Previous year Rs.	Assets	Rs	Current Year Rs.
15689038.56	Brought Forward		16473186.85	10415887.31	Brought Forward		16746111.70
	Other Liabilities:			2,431,899.90	Interfund Adjustment (IV MS) (Net)		2,437,404.80
7,960.00	Amount due to Sundry Parties				Interfund Adjustment (M&CWB) (Net)		
446,227.00	Payable to THDC	446,227.00			Deficit :		
955,251.00	Expenses Payable	128,079.00	574,306.00	31,921,537.34	As per the Income & Expenditure Account		24,223,977.52
52,000.00	Income Tax Payable				(Deficit Transferred to Main Fund)		
	Salary Payable						
	SPF Payable						
27618947.99	Interfund Adjustment (M&CWB) (Net)		26,360,001.17				
44,769,324.55	Total Rs		43,407,494.02	44,769,324.55	Total Rs		43,407,494.02

Rajesh Pareira
Assistant Accountant

R.P. Gupta
Director (F&A)

M.P. Gupta
Hony. Treasurer

R.K. Jain
Secretary General

Auditor's Report

We have audited the above stated Balance Sheet of the Lady Chelmsford All India Maternity and Child Welfare Bureau of the Indian Red Cross Society as at 31st March 2021 together with the annexed Income and Expenditure account for the year ended on that date. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us the Accounts give a true and fair view of the state of affairs of the above accounts.

Place : New Delhi

Dated: 25-11-2021

For Sri Ravivarma & Co
Chartered Accountants

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



INDIAN RED CROSS SOCIETY
THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2021

Previous year Rs	Expenditure	Current Year Rs	Previous year Rs	Income	Rs	Current Year Rs
5792663.91	Administrative Expenses	6446981.52	182,024.30	Interest on Investment (CLTD)		102322
	Expenses on Tehri Garhwal, Jaunsar		9,047.00	Interest on Saving Bank Account		5630
	Bawar Nainital, Almora & Pithoragarh		102,950.00	Miscellaneous Receipts		3000
26422894.73	Schemes	17887948		Covid 19		
	Prior Period Expenses		31,921,537.34	Deficit transferred to Main Fund		24,223,977.52
				Income & Expenditure A/c		
32,215,558.64	Total Rs.	24,334,929.52	32,215,558.64	Total Rs.		24,334,929.52

[Signature]
Rajesh Parera
Assistant Accountant

[Signature]
R.P. Gupta
Director (F&A)

[Signature]
M.P. Gupta
Hony. Treasurer

[Signature]
R K Jain
Secretary General

Place: New Delhi

Date: 25-11-2021

For Sri Ravi Verma & Co
Chartered Accountants
11, Beroke, New Delhi
(R. Ravinder, FCA)
Partner
M.NO. 010421
Firm Regn. No. 00859N



Victoria Memorial Scholarship Fund
Income & Expenditure Account for the year ending March 31, 2021

Previous year Rs.	Expenditure	Current Year Rs.	Previous year Rs.	Income	Current Year Rs.
106.20 853,032.54	Bank Charges Surplus carried to Balance Sheet	778643.39	1983.00 699095.74 152060.00	Interest on Savings Bank A/C Interest on Investment Interest on CLTD Investment	137.00 645044.39 133462.00
853,138.74	Total Rs	778,643.39	853,138.74	Total Rs	778643.39


Rajesh Parera
Assistant Accountant


R.P. Gupta
Director (F&A)


M.P. Gupta
Hony. Treasurer


R.K. Jain
Secretary General

Place: New Delhi

Date: 25-11-2021



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 31.03.2021**

Previous year Rs	Laibilities	Rs	Rs	Previous year Rs	Assets	Rs
1,136,812.40	MACF Fund	1,136,812.40		2,199,700.00	Interfund adjustment with IRCS - HSS	2,199,700.00
1049104.00	General Reserve	1,049,104.00		30,423.90	Current Account With SBI	29,774.90
-	Opening Balance	(649.00)				
	Add: Surplus/Deficit during the year					
44,207.50	Inter Fund Adjustment with:	44,207.50				
	IRCS - General Fund					
	IRCS - M&CWB					
2,230,123.90	Total Rs	2,229,474.90	-	2,230,123.90	Total Rs	2,229,474.90


Rajesh Parera
Assistant Accountant


R.P. Gupta
Director (F&A)


M.P. Gupta
Hony. Treasurer


R K Jain
Secretary General

Auditor's Report

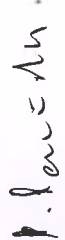
We have audited the above stated Balance Sheet of the Indian Medical After Care Fund of the Indian Red Cross Society as at 31st March 2021 together with the annexed Income and Expenditure account for the year ended on that date. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion and to the best of our information and according to the explanations given to us the Accounts give a true and fair view of the state of affairs of the above accounts.

Place : New Delhi

Dated: 25-11-2021


For Sri Ravi Verma & Co
Chartered Accountants





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

**INDIAN FORCES MEDICAL AFTER CARE FUND
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2021**

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		Total Rs	649.00

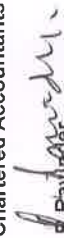

Rajesh Parera
Assistant Accountant


R.P. Gupta
Director (F&A)


M.P. Gupta
Hony. Treasurer


R.K. Jain
Secretary General



For Sri Ravi Verma & Co.
Chartered Accountants

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

Place : New Delhi

Dated: 25-11-2021

EMPLOYEES GRATUITY FUND

Receipts & Payment Account for the year ended 31st March, 2021

Rs	Particulars	Rs
	Balance at Commencement	
13,900,000.00	8% Savings(Taxable) Bonds 2003	(81,955.00)
281.00	In SB Account with SBI	(209,827.00)
-	Amt. Payable to IRCS-Main Fund.	28,478.00
-	Amt. Recoverable from D/R Fund	13,900,000.00
9,525,521.72	CLTD Investment	21,233,000.00
24,390.00	<i>SB A/c WITH SBI</i>	(665,726.78)
23,450,192.72	Total (Rs.)	34,203,969.22
	Receipts during the year	
22,560,000.00	Contribution from various Funds	21,830,000.00
-	Interest received on FDRs	656,479.00
521,142.00	Interest on CLTD Investment	1,068,129.00
2,980.00	Interest on SB Account	1,514.00
23,084,122.00	Total (Rs.)	23,556,122.00
46,534,314.72		57,760,091.22
	Payments during the year	
12,330,080.00	Payments to Employees	10,287,781.00
265.50	Bank Charges	47.20
12,330,345.50	Total (Rs.)	10,287,828.20
	Balance at close:	
(81,955.00)	Interfund Adjustment (Payable to IRCS)	(76,745.00)
(209,827.00)	Interfund Adjustment (Payable to BB)	(209,827.00)
	Interfund Adjustment (Payable to DR)	(47,265.00)
		(333,837.00)
28,478.00	Income Tax Recoverable	
13,900,000.00	8% Savings(Taxable) Bonds 2003	14,600,000.00
21,233,000.00	CLTD Investment	21,824,737.00
(665,726.78)	In SB Account with SBI	11,381,363.02
34,203,969.22		47,806,100.02
46,534,314.72	Total (Rs.)	57,760,091.22

Notes to the Accounts: Annexure 1

Rajesh Parera
Assistant Accountant

R.P. Gupta
Director (F&A)

M.P. Gupta
Hony. Treasurer

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 2021

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: 25-11-2021

For Sri Ravi Verma & Co
Chartered Accountants
(R. Ravinder, FCA)

Partner

M.No. 010421

Firm Regn. No. 00859N



Receipt & Payment Account for the year ended 31st March, 2021

Annexure- 1

During the year 2020-21 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



Various Funds Contribution to Gratuity Fund during 2020-21

Cont. from HSS		4,950,000.00
Cont. from IRCS MF		5,500,000.00
Cont. from BB		3,000,000.00
Cont. from DR		5,830,000.00
Cont. from Gratuity		2,550,000.00
Total		21,830,000.00



STAFF PROVIDENT FUND
BALANCE SHEET AS AT 31ST MARCH, 2021

Sources of Funds	Schedule	2020-21 Rs.	2019-20 Rs.
Existing Member's Balance		269,855,173.76	240,754,779.03
Amount payable to a member		100,215.78	100,215.78
Old Unclaimed Accounts		84,889.62 *	84,889.62 *
Total	Rs.	270,040,279.16	240,939,884.43
Application of funds			
Investments with Banks & PSU		194,200,000.00	186,700,000.00
Investment - CLTD		10,056,040.00	8,187,000.00
Interest accrued on investments		63,265,156.02	45,258,549.73
Interest accrued on CLTD investments		118,498.00	118,498.00
Advances against own contributions		1,255,722.00	1,131,125.00
Amount recoverable from other funds (Net)		-4,521,559.80 *	-4,412,844.20 *
Income Tax Recoverable		275,991.20	137,995.60
Cash at S.B. A/c with SBI, New Delhi.		5,390,431.74	3,819,560.30
Total	Rs.	270,040,279.16	240,939,884.43

* 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 1-04-20 to 31-03-21 as the list of member balances from the computer agency doing the compilation is yet to be received.


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

* Includes M&CW (Rs.1889.80), IRCS (Rs.-4552729.60), HSS (Rs.29280).


Rajesh Parera
Assistant Accountant


R.P. Gupta
Director (F&A)



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, 2021

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.

For Sri Ravi Verma & Co
Chartered Accountants


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



Place : New Delhi

Dated: 25-11-2021

**INDIAN RED CROSS SOCIETY
STAFF PROVIDENT FUND**

Schedule - 1

Particulars	Rs.	2020-21 Rs.	Rs.	2019-20 Rs.
Member's Balance		240,754,779.03		234,344,907.71
As per Last Balance Sheet				
Addition During The year :				
Own contributions.	7,693,848.00		8,200,393.00	
Additional P.F.contribution	7,169,340.00		7,876,700.00	
Society's contribution	7,693,848.00		8,200,393.00	
7th Pay Commission society cont.	-		1,218.00	
Interest on members balances	18,809,455.29		17,391,997.02	
Interest on CLTD Investment	508,043.00		626,702.80	
Interest on Savings Bank A/C	3,260.00		5,530.00	
Incentive on Investment	0.00	41,877,794.29	0.00	42,302,933.82
Less: Payments during the year				
Final Withdrawals	2,821,300.00		4,163,000.00	
Bank Charges	108.56		678.50	
Final settlement	9,955,991.00	12,777,399.56	31,729,384.00	35,893,062.50
Net Member's Balance		269,855,173.76		240,754,779.03



Rajesh Parera
Assistant Accountant



R.P. Gupta
Director (F&A)



M.P. Gupta
Hony. Treasurer



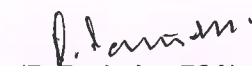
R K Jain
Secretary General

Place : New Delhi

Dated: 25-11-2021

For Sri Ravi Verma & Co

Chartered Accountants


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



INDIAN RED CROSS SOCIETY
SPF - BALANCE SHEET 2020-21 ANNEXURES

Interfund Adjustment

	Amt
Adj_IRCS	-4,552,729.60
Adj_HSS	29,280.00
Adj_Maternity	1,889.80
Total	-4,521,559.80

