



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

**C/o SRI RAVIVERMA & Co.**  
*Chartered Accountants*

**No. 1, Community Centre,  
1st Floor, East of Kailash,  
New Delhi - 110 065  
Mob.: 9811108257**

**Email : ravis\_115@yahoo.com**

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

We have audited the attached Balance Sheet along with schedules of Indian Red Cross Society, National Headquarters, New Delhi as at 31<sup>st</sup> March, 2017 as also the annexed Income & Expenditure Account for the year ended on 31<sup>st</sup> March, 2017 along with locally audited accounts and report of the Disaster Relief Fund as at 31<sup>st</sup> March 2017. These financial statements are the responsibility of the management. We have to express our opinion on these financial statements based on our audit.

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

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

Note No. 1 to 3 Income Tax Matters.

Note No. 5 Title deed of Nizamuddin Building, New Delhi.

Note No. 6 Payment of 7th pay commission

Note No. 8 to 11 regarding Rent/Service tax.

Note No. 12 Property Tax payable/paid.

Note No. 13 Service tax Recoverable.

Note No. 14 regarding recoupment of salaries paid to staff through the funding agencies.

Note No. 19 Regarding non-accounting of stores material in warehouses.

Note No. 20 to 27 Foreign Exchange matters.

Note No. 35 regarding Confirmation of balance of CLTD with SBI & IDBI.

Note No. 35 to 40 Other comments.

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 31<sup>st</sup> March, 2017 and

ii) In case of Income & Expenditure Account, of the surplus for the year ended on that date.

**Place: New Delhi**

**Dated: 24th October 2017**

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

**Sd/-**

**(R. Ravinder) (F.C.A.)**

**Partner**

**M. No. 010421**

**Firm No. D000859N**

**INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS  
BALANCE SHEET AS AT 31ST MARCH, 2017**

LIABILITIES	SCHEDULE	ASAT 31.03.2017 Rs.	ASAT 31.03.2016 Rs.
Capital/Corpus Fund	I	148,804,428.50	148,805,061.00
Revenue Surplus		541,220,788.12	444,657,429.65
Assets Gifted/Financed by other Agencies	II	35,412,113.55	35,412,113.55
Earmarked Fund	III		
A) General Purpose Fund		205,967,859.98	227,840,279.54
B) Relief Purpose Funds		125,761,854.93	116,849,354.93
Depreciation Reserve	IV	57,648,319.97	55,423,912.74
Interest on Depreciation Reserve	V	53,865,616.80	53,865,616.80
Current Liabilities & Provisions	VI	131,685,569.91	90,934,088.01
<b>Total Rs.</b>		<b>1,300,366,551.76</b>	<b>1,173,787,856.22</b>
<b>ASSETS</b>			
Fixed Assets	VII	109,840,213.47	107,031,583.47
Capital Work-in-progress		5,823,390.00	2,646,693.00
Investments	VIII	199,784,268.00	194,447,268.00
Current Assets, Loans & Advances	IX	864,480,586.27	728,543,509.04
Project Advance		120,438,094.02	141,118,802.71
<b>Total Rs.</b>		<b>1,300,366,551.76</b>	<b>1,173,787,856.22</b>

Notes to the Accounts

X

Place: New Delhi

Dated : 24th October 2017

**M. Ganapathi**  
Section Officer (F& A)

**N.K. Singh**  
Deputy Secretary

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

**Manish Choudhary**  
Joint Secretary (I/C)

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

Sd/-  
(R. Ravinder), FCA  
(Partner)  
M.No.10421  
Firm Regn. No. D000859N

**INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

Income	Current Year Rs.	Previous Year Rs.
<b>Interest</b>	42,117,438.72	37,163,933.99
<b>Recoveries towards Blood testing &amp; Processing Cost</b>	1,595,730.00	2,028,660.00
<b>Grants:</b>		
a) GOI - MOH&FW	4,000,000.00	600,000.00
b) GOI for ICRC	-	-
c) DSACS	292,000.00	192,000.00
d) SBTC-GTB Hospital	1,800,000.00	-
e) NPFC-Mumbai	684,600.00	-
<b>Contribution:</b>		
a) VMS	-	250,000.00
b) JRC Subscription	38,280.00	29,234.00
Health Promotion Through (A&Y)	417,000.00	228,000.00
PG Diploma Course	522,500.00	881,000.00
Fund Raising	7,673,420.19	13,855,769.00
Income From Publicity Drive	1,918.00	1,745.00
Estate Cell - Licence Fees	239,484,804.00	217,700,173.00
Blood Component Charges	1,195,420.00	1,982,040.00
Miscellaneous Receipts	149,788.00	142,855.00
Donations	2,637,677.00	12,306,561.20
Payables Written back	105,001.00	-
Receipt from Nursing	90,000.00	115,000.00
First Aid Training Programme	833,165.00	849,153.00
PNS Contribution	249,624.00	428,235.00
DMC Usage Charges	-	37,500.00
Multipurpose Hall Usage Charges	-	-
Prior period adjustment	-	3,019,798.00
Excess expenses payable written bank	17,011.00	-
Contributions	214,000.00	284,000.00
<b>Total Rs.</b>	<b>304,119,376.91</b>	<b>292,095,657.19</b>
<b>Expenditure:</b>		
Managment/ Administrative Expenses	80,494,031.69	63,337,747.81
Blood Sera, Chemicals & Bags	2,334,011.00	3,336,441.00
Refreshment to Donor	416,332.00	406,755.00
Warehousing & transportation	22,941,290.45	19,956,206.01
Relief Supplies & Services	665,020.00	732,100.50
Expenses on M&CWB Schemes	30,145,857.00	25,398,531.00
Meeting & Missions	1,240,585.25	440,187.00
Bangalore Home Running Expenses	2,560,377.88	4,477,068.51
Welfare Services	12,358,692.00	11,608,350.00
<b>Grants:</b>		
State Branches	610,000.00	570,320.00
<b>Contribution to International Red Cross</b>	9,179,602.35	9,291,642.36
<b>Other Contribution to :</b>		
a) M&CWB for Expenses	-	250,000.00
b) V M S Fund	821,070.44	527,828.66
AGM Expenses	1,734,034.00	-
Publicity Expenses	734,559.15	535,392.00
Fund Raising Expenses	1,944,522.00	819,682.00
Staff Quarter Maintenance	486,515.28	1,648,341.66
Maintenance of Building	31,570,544.26	29,732,713.25
Property Tax	2,265,309.00	10,717,525.00
Revaluation of stock	443,067.59	-
Prior Period Expenses	1,108,747.67	804,923.00
Depreciation on Fixed Assets	2,224,407.23	2,177,432.32
Maintenance of Equipments	595,717.21	488,666.82
IMDR TB Project	-	779,483.00
Health Promotion through Ayurveda & Yoga	84,690.00	-
P.G.Diploma Course	577,828.99	935,810.26
Home Health Care Attendant Course	-	87,235.00
Interest Paid	15,491.00	-
Investment Written off	3,715.00	-
<b>Total Rs.</b>	<b>207,556,018.44</b>	<b>189,060,382.16</b>
<b>(Deficit)/Surplus for the year</b>	<b>96,563,358.47</b>	<b>103,035,275.03</b>
<b>Accumulated (Deficit)/Surplus brought forward</b>	<b>444,657,429.65</b>	<b>341,622,154.62</b>
<b>(Deficit)/Surplus Carried Over to Balance Sheet</b>	<b>541,220,788.12</b>	<b>444,657,429.65</b>

**Notes to the Accounts**

Place : New Delhi  
Dated : 24th October 2017  
As per our report of even date  
For Sri Raviverma & Co.  
Chartered Accountants  
Sd/-  
(R. Ravinder), FCA  
(Partner) M.No.10421  
Firm Regn. No. D000859N

X  
Sd/-  
**M. Ganapathi**  
Section Officer (F & A)  
Sd/-  
**Manish Choudhary**  
Joint Secretary (I/C)

Sd/-  
**N. K. Singh**  
Deputy Secretary  
Sd/-  
**M.P. Gupta**  
Hony. Treasurer

Income	General Fund		HSS		Disaster Relief	
	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017
<b>Interest</b>	27,713,721.67	32,659,987.14			8,427,876.66	8,361,459.14
Recoveries towards Blood Testing & Processing Charges						
<b>Grants:</b>						
a) GOI - MOH&FW						
b) GOI for ICRC						
c) DSACS						
d) SBTC-GTB Hospital						
e) NPFC-Mumbai						
<b>Contribution:</b>						
a) From General Fund	(59,110,699.60)	(67,209,193.74)				
b) VMS						
c) JRC Subscription	29,234.00	38,280.00				
Health Promotion Through ( A&Y)	228,000.00	417,000.00				
PG Diploma Course	881,000.00	522,500.00				
Fund Raising	13,855,769.00	7,673,420.19				
Publicity	-	-	1,745.00	1,918.00		
Estate Cell - Licence Fees	217,621,574.00	239,380,383.00			18,276.00	38,313.00
Blood Security & Componant Charges						
Miscellaneous Receipts	46,435.00	69,566.00			-	7.00
Donations	429,619.00	-			11,582,542.20	111,177.00
Previous year liability written off					-	105,001.00
Receipt from Nursing	115,000.00	90,000.00				
First Aid Training Programme	849,153.00	833,165.00				
PNS Contribution	428,235.00	249,624.00				
DMC Usage Charges	-				37,500.00	
Multipurpose Hall Usage Charges	-					
Prior period adjustment	2,929,898.00				89,900.00	
Expenses payable written bank	-	-				
Contributions from DSACS/ICRC	-	-				
<b>Total</b>	<b>206,016,939.07</b>	<b>214,724,731.59</b>	<b>1,745.00</b>	<b>1,918.00</b>	<b>20,156,094.86</b>	<b>8,615,957.14</b>

Blood Bank		M & CWB		Victoria Memorial Fund		Total	
31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017
154,997.00	194,716.00	89,398.00	80,206.00	777,940.66	821,070.44	37,163,933.99	42,117,438.72
2,028,660.00	1,595,730.00					2,028,660.00	1,595,730.00
600,000.00	4,000,000.00					600,000.00	4,000,000.00
192,000.00	292,000.00					192,000.00	292,000.00
-	1,800,000.00					-	1,800,000.00
-	684,600.00					-	684,600.00
27,477,716.74	30,165,445.67	31,632,982.86	37,043,748.07			0.00	0.00
		250,000.00				250,000.00	-
						29,234.00	38,280.00
						228,000.00	417,000.00
						881,000.00	522,500.00
						13,855,769.00	7,673,420.19
						1,745.00	1,918.00
60,323.00	66,108.00					217,700,173.00	239,484,804.00
1,982,040.00	1,195,420.00					1,982,040.00	1,195,420.00
96,420.00	80,215.00					142,855.00	149,788.00
294,400.00	2,526,500.00					12,306,561.20	2,637,677.00
						-	105,001.00
						115,000.00	90,000.00
						849,153.00	833,165.00
						428,235.00	249,624.00
						37,500.00	-
						-	-
						3,019,798.00	-
-	17,011.00					-	17,011.00
284,000.00	214,000.00					284,000.00	214,000.00
<b>33,170,556.74</b>	<b>42,831,745.67</b>	<b>31,972,380.86</b>	<b>37,123,954.07</b>	<b>777,940.66</b>	<b>821,070.44</b>	<b>292,095,657.19</b>	<b>304,119,376.91</b>

Expenditure	General Fund		HSS		Disaster Relief	
	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017
Managment/ Administrative Expenses	13,275,560.16	16,989,268.61	4,680,957.09	4,615,421.56	10,379,822.52	12,695,448.92
Blood Sera, Chemicals & Bags Refreshment to Donor						
Warehousing & transportation					19,956,206.01	22,941,290.45
Relief Supplies & Services					732,100.50	665,020.00
Expenses on Schemes						
Meeting & Missions	440,187.00	1,240,585.25				
Bangalore Home Running Expenses			4,477,068.51	2,560,377.88		
Welfare Services			11,608,350.00	12,358,692.00		
<b>Grants:</b>						
To State Branches	570,320.00	610,000.00				
<b>Contribution to International Red Cross</b>	9,291,642.36	9,179,602.35				
<b>Other Contributions Transfers to</b>						
a) M&CWB for Expenses						
b) V M S Fund						
AGM Expenses	-	1,734,034.00				
Publicity Expenses	535,392.00	734,559.15				
Fund Raising Expenses	819,682.00	1,944,522.00				
Staff Quarter Maintenance	1,375,039.10	413,511.14				
Maintenance of Building	29,034,370.25	30,830,955.26				
Property Tax	10,717,525.00	2,265,309.00				
Revaluation of stock	-	443,067.59				
Prior Period Expenses	135,195.00	1,082,166.67			655,285.00	193.00
Depreciation on Fixed Assets	761,849.32	654,109.53			1,401,757.00	1,547,386.70
Maintenance of Equipments	488,666.82	595,717.21				
MDR TB Project	-	-			779,483.00	
Health Promotion through Ayurveda & Yoga	-	84,690.00				
P.G.Diploma Course	935,810.26	577,828.99				
Home Health Care Attendant Course	87,235.00	-				
Interest Paid	-	15,491.00				
Imprest Written off						
<b>Total</b>	<b>68,468,474.27</b>	<b>69,395,417.75</b>	<b>20,766,375.60</b>	<b>19,534,491.44</b>	<b>33,904,654.03</b>	<b>37,849,339.07</b>

Blood Bank		M & CWB		Victoria Memorial Fund		Total	
31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017
28,427,844.18	39,219,510.53	6,573,451.86	6,974,382.07	112.00	-	63,337,747.81	80,494,031.69
3,336,441.00	2,334,011.00					3,336,441.00	2,334,011.00
406,755.00	416,332.00					406,755.00	416,332.00
						19,956,206.01	22,941,290.45
						732,100.50	665,020.00
		25,398,531.00	30,145,857.00			25,398,531.00	30,145,857.00
						440,187.00	1,240,585.25
						4,477,068.51	2,560,377.88
						11,608,350.00	12,358,692.00
						570,320.00	610,000.00
						9,291,642.36	9,179,602.35
				250,000.00	-	250,000.00	-
				527,828.66	821,070.44	527,828.66	821,070.44
						-	1,734,034.00
						535,392.00	734,559.15
						819,682.00	1,944,522.00
273,302.56	73,004.14					1,648,341.66	486,515.28
698,343.00	739,589.00					29,732,713.25	31,570,544.26
						10,717,525.00	2,265,309.00
						-	443,067.59
14,045.00	26,388.00	398.00				804,923.00	1,108,747.67
13,826.00	22,911.00					2,177,432.32	2,224,407.23
						488,666.82	595,717.21
						779,483.00	-
						-	84,690.00
						935,810.26	577,828.99
						87,235.00	-
						-	15,491.00
			3,715.00			-	3,715.00
<b>33,170,556.74</b>	<b>42,831,745.67</b>	<b>31,972,380.86</b>	<b>37,123,954.07</b>	<b>777,940.66</b>	<b>821,070.44</b>	<b>189,060,382.16</b>	<b>207,556,018.44</b>

**CORPUS FUNDS**

Schedule "I"

		31.03.2017		31.03.2016
<b>A) Capital Funds</b>				
i) General Fund	42,190,864.69		42,190,864.69	
ii) Disaster Relief	23,678,139.66		23,678,139.66	
iii) Blood Bank	1,608,675.00		1,608,675.00	
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	1,786,196.18		1,786,196.18	
v) Indian Forces Medical After Care Fund	2,187,863.40	71,451,738.93	2,188,495.90	71,452,371.43
<b>B) Earmarked Funds</b>				
i) General Fund	43,782,228.40		43,782,228.40	
ii) Disaster Relief	12,313,799.70		12,313,799.70	
iii) The Lady Chelmsford All India Maternity & Child Welfare Bureau	2,273,000.00	58,369,028.10	2,273,000.00	58,369,028.10
<b>C) Other Funds</b>				
i) General Fund	18,269,425.93		18,269,425.93	
ii) Disaster Relief	714,235.54	18,983,661.47	714,235.54	18,983,661.47
		<b>148,804,428.50</b>		<b>148,805,061.00</b>

Schedule "II"

**ASSETS GIFTED/FINANCED BY OTHER AGENCIES**

		31.03.2017		31.03.2016
i) General Fund	11,337,691.00			11,337,691.00
ii) Blood Bank	24,074,422.55	35,412,113.55		24,074,422.55
<b>Total</b>		<b>35,412,113.55</b>		<b>35,412,113.55</b>



## Schedule "III"

**EARMARKED FUNDS**

		31.03.2017		31.03.2016
<b>A) General Purpose Funds</b>				
i) General Fund	11,207,745.51		11,218,245.51	
ii) Foreign Exchange	181,829,607.77		207,879,649.77	
iii) Blood Bank	3,772,170.54		405,118.54	
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	9,158,336.16	205,967,859.98	8,337,265.72	227,840,279.54
<b>B) Relief Purpose Funds</b>				
i) Disaster Relief		125,761,854.93		116,849,354.93
<b>Total (A+B)</b>		<b>331,729,714.91</b>		<b>344,689,634.47</b>

## Schedule "IV"

**DEPRECIATION RESERVE FUND**

		31.03.2017		31.03.2016
i) General Fund	28,740,027.23			28,085,917.70
ii) Disaster Relief	27,771,609.03			26,224,222.33
iii) Blood Bank	1,124,631.13			1,101,720.13
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,052.58	57,648,319.97		12,052.58
<b>Total</b>		<b>57,648,319.97</b>		<b>55,423,912.74</b>

## Schedule "V"

**INTEREST ON DEPRECIATION RESERVE**

		31.03.2017		31.03.2016
i) General Fund	47,407,418.28			47,407,418.28
ii) Disaster Relief	6,458,198.52	53,865,616.80		6,458,198.52
<b>Total</b>		<b>53,865,616.80</b>		<b>53,865,616.80</b>

## Schedule - VI

## CONSOLIDATED CURRENT LIABILITIES &amp; PROVISIONS

A) Current Liabilities	General Fund		Disaster Relief		Foreign Exchange		Blood Bank		M&CWB		MACF		Total	
	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017
Security Deposits	1,644,786.08	1,556,462.08	185,303.00	185,303.00	-	-	-	-	-	-	-	-	1,830,089.08	1,741,765.08
Net Inter fund adjustment	(241,752,107.70)	(267,811,526.51)	170,641,382.49	199,478,750.91	7,656,319.15	8,650,559.15	31,965,221.64	30,443,521.57	33,644,676.44	31,394,186.90	(2,155,492.50)	(2,155,492.50)	(0.48)	(0.48)
Sundry Creditors	4,329,421.74	4,430,717.74	36,161.00	36,161.00	3,232,212.74	7,719,245.74	459,961.00	418,499.00	-	-	-	-	8,057,756.48	12,604,623.48
Payable to Staff	960,333.00	426,236.00	245,641.38	136,043.38	-	-	-	-	-	-	-	-	1,205,974.38	562,279.38
Audit Fees Payable	57,500.00	70,800.00	-	-	-	-	-	-	-	-	-	-	57,500.00	70,800.00
Impresty Payable	-	-	421,312.00	266,216.65	-	-	-	-	-	-	-	-	421,312.00	266,216.65
Payable to THDC	-	-	-	-	-	-	-	-	446,227.00	446,227.00	-	-	446,227.00	446,227.00
Expenses Payable	2,920,346.00	2,642,502.00	684,052.00	611,464.00	-	-	1,010,946.00	1,034,120.00	409,638.00	147,591.00	-	-	5,024,982.00	4,435,677.00
TDS Payable	6,618.00	30,720.00	-	-	-	-	-	-	-	-	-	-	6,618.00	30,720.00
Payable to State Branches	-	-	779,483.00	674,483.00	4,505,350.32	5,112,821.63	-	-	-	-	-	-	5,284,833.32	5,787,304.63
Others receipts	-	-	-	-	42,358,201.06	42,367,339.31	-	-	-	-	-	-	42,358,201.06	42,367,339.31
Unreconciled Balances (Bank)	-	-	21,340.00	21,340.00	-	-	-	-	-	-	-	-	21,340.00	21,340.00
Patient Comfort Fund (HSS)	182,000.00	182,000.00	-	-	-	-	-	-	-	-	-	-	182,000.00	182,000.00
Service Tax Payable	2,228,426.51	9,729,685.20	-	-	-	-	-	-	-	-	-	-	2,228,426.51	9,729,685.20
Service Tax Payable-IDBI	4,438,987.00	4,438,987.00	-	-	-	-	-	-	-	-	-	-	4,438,987.00	4,438,987.00
Stale Cheques	-	-	3,850.00	3,850.00	-	-	-	-	-	-	-	-	3,850.00	3,850.00
Due to Provident Fund Account	2,726,395.18	892,311.18	-	-	-	-	-	-	12,321.00	-	-	-	2,738,716.18	892,311.18
Legal Heir of Staff-Shri Gopal Singh	11,826.00	11,826.00	-	-	-	-	-	-	-	-	-	-	11,826.00	11,826.00
Payable to ARC/CRC/IFRC	-	-	-	-	1,450,543.48	306,438.48	-	-	-	-	-	-	1,450,543.48	306,438.48
Interest on CLTD Investment	-	-	-	-	15,164,906.00	24,141,360.00	-	-	-	-	-	-	15,164,906.00	24,141,360.00
7th Pay Commission Arrears payable	-	8,067,838.00	-	3,343,988.00	-	-	-	5,533,439.00	-	5,875,421.00	-	-	-	22,820,686.00
Pension Contribution payable	-	824,134.00	-	-	-	-	-	-	-	-	-	-	-	824,134.00
<b>Total</b>	<b>(222,245,468.19)</b>	<b>(234,507,307.31)</b>	<b>173,018,524.87</b>	<b>204,757,599.94</b>	<b>74,367,532.75</b>	<b>88,297,764.31</b>	<b>33,436,128.64</b>	<b>37,429,579.57</b>	<b>34,512,862.44</b>	<b>37,863,425.90</b>	<b>(2,155,492.50)</b>	<b>(2,155,492.50)</b>	<b>90,934,088.01</b>	<b>131,685,569.91</b>

## Schedule - VII

## FIXED ASSETS

		31.03.2017		31.03.2016
i) General Fund	37,983,588.25			38,320,713.25
ii) Disaster Relief	42,788,444.16			39,658,801.16
iii) Blood Bank	29,056,128.48			29,040,016.48
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	12,052.58	109,840,213.47		12,052.58
<b>Total</b>		<b>109,840,213.47</b>		<b>107,031,583.47</b>

## Schedule - VIII

## Investment

		31.03.2017		31.03.2016
i) General Fund	109,257,002.00			108,957,002.00
ii) Disaster Relief	81,186,155.00			76,149,155.00
iii) Blood Bank	210,000.00			210,000.00
iv) The Lady Chelmsford All India Maternity & Child Welfare Bureau	9,131,111.00	199,784,268.00		9,131,111.00
<b>Total</b>		<b>199,784,268.00</b>		<b>194,447,268.00</b>

Schedule - IX

CONSOLIDATED CURRENT ASSETS, LOANS & ADVANCES

A) Current Assets	General Fund		Disaster Relief		Foreign Exchange		Blood Bank		M&CWB		MACF		Total	
	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017	31.03.2016	31.03.2017
Cash & Bank Balances	323,924,926.44	385,114,429.01	41,378,780.10	36,838,943.83	142,179,742.75	150,748,374.00	3,320,402.64	7,968,980.64	5,958,864.48	4,522,442.73	33,003.40	32,370.90	516,795,719.81	585,225,541.11
Accrued Interest	1,846,265.00	6,310,158.47	1,604,455.00	6,952,542.14			4,725.00	12,187.00	173,302.00	362,759.44			3,628,747.00	13,637,647.05
Stock in hand	511,707.66	54,951.92											511,707.66	54,951.92
Security Deposits	1,251,003.00	1,251,003.00	40,295.00	40,295.00	324,000.00	324,000.00							1,615,298.00	1,615,298.00
Sundry Debtors - Store	130,873.35	130,873.35											130,873.35	130,873.35
Sundry Debtors	-	-	6,900.00	6,900.00									6,900.00	6,900.00
St.John Ambulance	6,754,086.64	6,819,175.27											6,754,086.64	6,819,175.27
Recoverable from Belgium Red Cross						10,469.00							-	10,469.00
Adjustment Account	12,689.00	12,689.00											12,689.00	12,689.00
Recoverable from Staff Provident Fund	-	-	23,345.00	-									23,345.00	-
Income Tax recoverable - Salary								87,100.00					-	87,100.00
Due From Gratuity	2,623,992.00	2,622,916.00		20,625.00									2,623,992.00	2,643,541.00
Recoverable from IFRC/PNS against salary	2,135,300.00	4,499,510.00	189,000.00	1,089,323.00			250,323.00	66,000.00					2,574,623.00	5,654,833.00
Recoverable from Income Tax	13,165,987.00	8,422,015.00	203,246.00	252,204.00	736,144.00	736,144.00	489.00	594.00	3,064.00	18,531.00			14,108,930.00	9,429,488.00
Property Tax recoverable	82,903,667.00	143,266,670.00											82,903,667.00	143,266,670.00
Rent recoverable	74,826,925.00	75,949,728.00	320,000.00	320,000.00									75,146,925.00	76,269,728.00
Electricity & Water recoverable from IDBI	603,856.40	4,521,734.00											603,856.40	4,521,734.00
Service Tax recoverable from Licencees	13,804,407.00	7,501,259.00											13,804,407.00	7,501,259.00
Service Tax recoverable from G.O.I.	318,723.00	318,723.00											318,723.00	318,723.00
Swachh Bharat Cess recoverable from Licencees	144,154.00	-											144,154.00	-
Imprest recoverable	155,478.17	153,460.17	4,901.35	0.00			12,000.00	25,000.00					172,379.52	178,460.17
Comfort Fund	10,000.00	10,000.00											10,000.00	10,000.00
Income Tax recoverable (against appeal)	-	451,115.00											-	451,115.00
Vat receivable	52,735.00	52,735.00											52,735.00	52,735.00
Cenvat Adjustable	73,310.31	228,284.00											73,310.31	228,284.00
Krishi Kalyan Cess Adjustable	-	22,448.00											-	22,448.00
<b>Total (A)</b>	<b>525,250,085.97</b>	<b>647,713,877.19</b>	<b>43,770,922.45</b>	<b>45,520,832.97</b>	<b>143,239,886.75</b>	<b>151,818,987.00</b>	<b>3,587,939.64</b>	<b>8,159,861.64</b>	<b>6,135,230.48</b>	<b>4,903,733.17</b>	<b>33,003.40</b>	<b>32,370.90</b>	<b>722,017,068.69</b>	<b>858,149,662.87</b>
<b>B) Loans and Advances</b>														
Advance to Staff	324,822.40	345,811.40	734,571.30	633,207.30	1,146,238.50	1,128,036.50	81,013.00	17,475.00	10,000.00	2,366.00	-	-	2,296,645.20	2,126,896.20
Advances to Sundry Parties	1,051,334.42	921,205.42			1,915,006.54	1,915,006.54	34,472.00	24,472.00	-	-	-	-	3,000,812.96	2,860,683.96
Advances to State Branches			705,121.00	688,385.77									705,121.00	688,385.77
Prepaid Expenses	188,982.51	148,461.24	139,971.68	130,400.23			194,907.00	376,096.00					523,861.19	654,957.47
<b>Total (B)</b>	<b>1,565,139.33</b>	<b>1,415,478.06</b>	<b>1,579,663.98</b>	<b>1,451,993.30</b>	<b>3,061,245.04</b>	<b>3,043,043.04</b>	<b>310,392.00</b>	<b>418,043.00</b>	<b>10,000.00</b>	<b>2,366.00</b>	<b>-</b>	<b>-</b>	<b>6,526,440.35</b>	<b>6,330,923.40</b>
<b>Total (A+B)</b>	<b>526,815,225.30</b>	<b>649,129,355.25</b>	<b>45,350,586.43</b>	<b>46,972,826.27</b>	<b>146,301,131.79</b>	<b>154,862,030.04</b>	<b>3,898,331.64</b>	<b>8,577,904.64</b>	<b>6,145,230.48</b>	<b>4,906,099.17</b>	<b>33,003.40</b>	<b>32,370.90</b>	<b>728,543,509.04</b>	<b>864,480,586.27</b>



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

**B. Notes to the Accounts**

**Income Tax Matters**

1.
  - a). In spite of the letter of GOI, Ministry of Finance, Dept. of Revenue, CBDT dated. 19<sup>th</sup> May 2010, some of the branches of Red Cross Society are still using the PAN No. and TAN No. including the Registration under section 12A and 80G of the IT Act. Society has instructed all the branches on 26<sup>th</sup> November 2010 not to use the NHQ's PAN & TAN No's. Till date no concrete action has been taken in this matter to regularize the same.
  - b). Income Tax Appeals for the A.Y 2010-11 & 2011-12 U/s 143(3)

The Asst. Commissioner of Income Tax (E) in his order dated 28.10.2016 has raised demands of Rs. 1716365/- for A.Y 2010-11 and Rs. 1291032 for A.Y. 2011-12 and based on the office memorandum of CBDT, New Delhi dated 29.02.2016 Rs. 297460/- and Rs. 193655/- the society has made interim payment of 15% of the disputed demand till the disposal of first appeal.

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

The Certificate under Section 197(1) dated 10-07-17 issued by the Income Tax Dept. under IT Act, 1961 relating to deduction of tax at source was received by the society and action on the same has been taken accordingly.

3. **Income Tax Recoverable**

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

	<u>2015-16</u>	<u>2016-17</u>
<b>As per 26AS</b>	<b>Rs.1,42,43,981/-</b>	<b>Rs.95,29,488/-</b>

The year wise breakup of the above amt. is as under:-

<u>Assessment Year</u>	<u>Rs.</u>
<b>2011-12</b>	<b>Rs. 2,28,656/-</b>
<b>2012-13</b>	<b>Rs. 15,850/-</b>
<b>2013-14</b>	<b>Rs. Nil</b>
<b>2014-15</b>	<b>Rs. 20,04,502/-</b>
<b>2015-16</b>	<b>Rs. 49,48,324/-</b>
<b>2016-17</b>	<b>Rs. 13,56,432/-</b>
<b>2017-18</b>	<b>Rs. 8,79,724/-</b>

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

(b) The assessment order dated 25-3-16 for the A.Y. 2014-15 has been received and the Dept. has raised a demand of Rs. 3,91,64,905/- after considering a refund of Rs. 23,69,836/- (including of Rs. 2,63,908/-) against the amt. claimed by Society of Rs. 41,20,430/- in its IT return against which a claim of Rs. 4,15,34,745/- as shown in the IT website for the A.Y 2007-08 has been adjusted. An application u/s 154 has been duly filed in the IT dept. on 11-04-2016 within prescribed time limit to carry out the rectification of the demand. It is to be considered whether the website demand can be legally tenable while making an assessment order by the income tax department. The society has to obtain or trace out the original demand order to properly follow up with the IT authorities.

**Membership Subscription – F/R**

4. 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.

## **Main Fund (National Head Quarters)**

### **Property at Nizamuddin Asset**

5. As per the decision of the Managing Body the first floor of the property at A-9, Nizamuddin, New Delhi was handed over to IFRC, SARD Office on 29.10.2008 for their office use. Later on the recommendations of their architect an amount of Rs.5.20 lakh was paid to Land & Development Office (L&DO), Govt. of India towards conversion charges from leasehold to freehold. The IRCS is following it up with the concerned authority to get the conversion of the property from leasehold to freehold. The L&D Office, GoI, had informed that necessary mutation of this property has not so far been done in favour of IRCS. Therefore, conversion of title was not possible at this stage. Accordingly, process has already been started to get the property mutated in favour of IRCS and the estate cell has been advised to take the matter with L&DO to get the refund of Rs.5.20 lakh deposited earlier with L&DO. The process of mutation in the name of IRCS has to be undertaken at the earliest. An amt. of Rs. 5.18 Lacs has been received back from the L&DO on 9-6-16. No further action relating to mutation has been carried out during the year.

### **Payment of 7<sup>th</sup> Central Pay Commission**

6. A sum of Rs. 33,43,988/- is provided for in current year towards arrears payable to staff under 7<sup>th</sup> Pay Commission as declared by the Ministry of Finance by GOI w.e.f. 01/01/2016 on 29<sup>th</sup> of July 2016 and recommended by the Finance Committee of IRCS NHQ., on 19/09/2016.

### **Fixed Assets**

#### **Gifted Vehicle**

7. During the year Registration Fee, Road Tax, and other incidental charge towards a Toyota Fortuner gifted by IFRC as donation were incurred aggregating to Rs. 2,59,840/- approximately costing Rs. 21,15,514/- . The vehicle has not been put to use due to non-payment of insurance on vehicle.

### **Rent/Licence Fees**

#### **IDBI**

8. (a)Based on the revised license agreement on 23rd July 2008 with IDBI an amount of Rs.223.68 lakh has already been recovered as arrears and deposited in the IRCS Account in the earlier year. The recovery of the same is yet to be confirmed.

(b) IDBI had recovered an amount of Rs.174.30 lakh on account of non-effectiveness of AC plants during the period from 24.07.1998 to 23.08.2008 for the rented property. In this regard, it is submitted that as per the lease agreement with IDBI, IRCS was supposed to provide AC at their premises. However, as per the mutual understanding (**not on record in writing**) between these two Institutions, IDBI had installed the Cooling Plants/AC plants for their office on behalf of IRCS, NHQ at the cost of Rs.13405275/- vide letter of IDBI dated 05.03.2004 (orders are not on records) and the cost of the AC plants was recovered from the rental payment made to IRCS, NHQ. Later the cost of annual maintenance contract (AMC) had also been recovered from time to time by the IDBI from the rental payment. As such, the said amount has been fully recovered by the IDBI during the period mentioned above including adjustment of a claim of Rs.27.41 lakhs towards operational and AMC charges for the period from 2007 to 2011.

(c) It is to be noted that IDBI has left the premises on 31.07.2017 and the AC/Cooling Plant of Rs. 134.05 lakh, the cost of which has already been recovered fully by IDBI out of rent payment but the AC/Cooling Plant was not capitalized in the books of IRCS as the management was not fully aware of it.

It is suggested that present cost of the AC/Cooling plant has to be evaluated through an independent value and brought into the account in the year 2017-18.

(d) The rent/Lease Deed Agreement between IRCS NHQ and IDBI for 3rd, 4th & 5th floors total area of 35657.68 sq. ft. , 767 sq. ft. of basement of IRCS Main Building and one car garage for the period from 23rd July 2013 to 22nd July 2019 has been signed on 25th February 2015. The rent inclusive of Service tax,

SBC, KKC amounts of Rs.17,64,84,188/- for the period from 1st April 2015 to 31<sup>st</sup> March 2017 has been billed and received as under:-

<u>Period</u>	<u>Date of Receipt</u>	<u>Amount</u>
01-04-16 to 30-06-16	07-09-16	Rs. 4,20,97,332/-
01-07-16 to 31-08-16	05-12-16	Rs. 2,98,75,318/
01-09-16 to 31-10-16	21-11-16	Rs. 3,08,71,054/-
01-11-16 to 30-11-16	13-01-17	Rs. 1,54,35,527/-
01-12-16 to 31-12-16	14-02-17	Rs. 1,54,35,527/-
01-01-17 to 31-01-17	16-03-17	Rs. 1,54,35,527/-
01-02-17 to 31-03-17	22-03-17	Rs. 2,73,33,903/-

- (e) IDBI vide its letter dt. 28.04.2017 had informed the society about the termination of leased agreement with IRCS and to vacate the premises on 31.07.2017.

The Amount due as on 31.07.2017 is as under:-

Rent	Rs. 5,40,78,454/-
Service tax	Rs. 68,80,391/-
S.B.C	Rs. 14,44,401/-
K.K.C	Rs. 26,87,469/-

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

#### **ISM (AYUSH)**

9. 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 of Rs. 29.56 lacs upto 31-3-2012. However this amount from ISM was received on 2-4-2014. 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. It appears that the amount of Rs. 403.32 lac cannot be recovered in the near future.

#### **CMSS**

10. Rent inclusive of Service tax, SBC, KKC amount of Rs.3,67,12,099/- has been received for the period 1-4-16 to 31-3-17 in terms of lease agreement executed on 5-6-13 inclusive of 10% enhancement w.e.f. 06.06.2016

<u>Period</u>	<u>Amount</u>
1-4-16 to 30-6-16	Rs. 87,25,271/- (*TDS Rs.4,46,408/-)
1-7-16 to 31-7-16	Rs. 31,09,592/-
1-8-16 to 31-12-16	Rs. 1,55,47,960/-
1-1-17 to 31-3-17	Rs. 93,28,776/-

Apart from the above Service Tax and SBC was also recovered aggregating to Rs. 1,21,68,311/-



The Property Tax is recoverable is as under:-

<b>2013-14</b>	<b>Rs. 3,51,272/- (additional)</b>
<b>2014-15</b>	<b>Rs. 77,80,560/- including (additional)</b>
<b>2015-16</b>	<b>Rs. 8,06,0,413/-</b>
<b>2016-17</b>	<b>Rs. 83,48,645/-</b>

The Service Tax is recoverable is as under:-

<b>2013-14</b>	<b>Rs. 2,477,565/- claim raised</b>
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**DHR**

11. Rent inclusive Service Tax, SBC, KKC amounting to Rs.4,53,17,304/- only for the period 1-4-16 to 31-1-17 has been received in terms of lease agreement executed on 05.03.2016 inclusive of 10% enhancement w.e.f 06.03.2016.

<u>Period</u>	<u>Date of Receipt</u>	<u>Amount</u>
1.4.16 to 30.6.16	10.10.16	1,49,36,904/-
1.7.16 to 31.7.16	28.10.16	48,45,634/-
1.8.16 to 31.10.16	22.03.17	1,45,36,904/-
1.11.16 to 31.1.17	29.03.17	1,13,97,862/-

The Property Tax receivable is as under:-

<b>2013-14</b>	<b>Rs. 6,70,097/- (additional)</b>
<b>2014-15</b>	<b>Rs. 22,12,009/- (additional)</b>
<b>2015-16</b>	<b>Rs. 1,28,46,996/-</b>
<b>2016-17</b>	<b>Rs. 1,33,08,012/-</b>

The Service Tax receivable is as under:-

<b>2016-17</b>	<b>Rs. 50,23,694/-</b>
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The Amount recoverable as on heads is as under:-

<u>Period</u>	<u>Amount (Rs.)</u>
Rent(inclusive of Service tax, SBC KKC) (April 16 to March 17)	1,32,36,711/-
ST (2013-14) Arrears	50,23,694/-
<b>Total</b>	<b>Rs. 1,82,60,405/-</b>

The service tax for the year 2013-14 has been billed & claimed by IRCS amounting to Rs. 5,023,694/- from DHR.

**Property Tax Payable/paid**

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

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

This amount has been recovered from the above licencies except Ayush. It appears that Rs. 43,35,410/- cannot be recovered.

#### **Service Tax Recoverable**

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

#### **14. Staff members working on contractual basis under the various projects supported by IFRC, ICRC/PNS Rs. 56,54,833/-**

(a) There are number of members of staff who are being paid consolidated amount through various funding agencies and to support this adjustment there is no **Memorandum of Undertaking** with them. The expenses without proper adjustment/reconciliation are being treated normally under the head salaries & allowances of the society. The management has to take adequate steps to recover the balance amount from the funding agencies.

#### **(b) Non Funded salaries of staff**

After verification of the salaries of staff being funded by the various agencies, it was noted that an amount of Rs. 11,36,132/- has been debited in the head of account in respect of the employees who have not been fully reimbursed by the funding agencies.

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

15. 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.

#### **Disaster Relief Section:**

16. In the absence for demand for Property Tax from Local Authorities, no payment/provision has been made for property tax on warehouses/staff quarters.

17. Premises on Rent had been given to M/s Silver Pacific Packaging, Salt Lake, Kolkata. A sum of Rs. 3 lacs is recoverable from them as on 31<sup>st</sup> March, 2009 subject to reconciliation. The tenant is neither paying the rent nor the Society has filed a vacation case against them nor a provision for rent due from April 2009, till date, has been made. The premises is under lock of tenant. Legal advice is obtained. IRCS is issuing a legal notice, before filing a case.

18. The society made the payment of MACP (Modified Assured Carrier Plan) to staff members under 6<sup>th</sup> Pay Commission recommendations along with normal monthly salary and charge to salary account if any for which no provision is made in the books earlier.

19. Value of stocks in different warehouses is neither reflected in the financial statements nor physically verified during the year. The value of relief material sent to affected sites are neither valued nor adjusted against receipt of relevant funds.

**Foreign Exchange:**

20. The Society (Foreign Exchange) has advanced to the State Branches towards Project expenditure aggregating to Rs. 1152.65 lacs (P.Y.Rs. 1359.47 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.
21. A sum of Rs.27.26 lacs (included in para 20) had been spent towards Jamnagar Community Development project during the year 2002-03 and the utilization certificate from Chartered Accountants had been received during the year 2003-04 but the same has not been adjusted in the books of accounts till date for want of communication from project office of the British Red Cross at Jamnagar.
22. Amount credited by Bank aggregating to Rs. 47.10 Lakh 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.
23. An amount of Rs. 29 lacs has been paid towards Irish TB Project which commenced on 4-3-2015. The adjustment relating to the same has not been carried out in the absence of the booking certificate of expenses from the Irish Red Cross.

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

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

	<u>Tamil Nadu</u>	<u>A.P.</u>
From Arakonam	22,58,520/-	5,55,385/-
From Kolkata	39,020/-	3,21,835/-

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

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

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

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

**25. Earned Fund out of donation Rs. 2,37,11,049.00/-**

**Donation for Bihar flood Rs. 2,50,3,533.00/-**

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

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

26. Current Liabilities includes payable to State Branches an amount of Rs. 51,12,822/- as the branches have incurred expenditures beyond the advance (Rs. 4505320/-) transferred by the headquarters, follow-up action is needed from the management to recover the amt. from the funding agencies.

**Advance /Liabilities**

27. The year wise, branch wise, details of the various debtors & creditors has not been worked out.

### **Maternity & Child Welfare Fund**

28. 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.
29. The public of old Tehri had donated a building in old Tehri (U.P.) for Balvikas Kendra sometimes in late fiftys. Govt. of Uttarakhand decided to construct a Dam across River Ganga in old Tehri & consequently a price of Land measuring 399 Sqmt. was allotted in New Tehri. Also a compensation amounting to Rs.4.54 lacs was paid to IRCS for the Building & the material. Thus we have land in New Tehri for which the title deeds have not been made available to us for our verification/scrutiny. The amount of compensation is lying under Sundry Creditors. The value of land has to be properly evaluated after the necessary legal formalities and brought into the books of accounts of the Society. No fresh action taken in during the year.

### **Victorial Memorial Scheme**

30. 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**

31. The GRC had contributed to the renovation of the Blood Bank at NHQ and had completed the project during the year 2012-13.
32. A sum of Rs. 1.94 Lacs is lying in the earmarked-fund, Blood Safety project. This amount has to be transferred to the Corpus Fund or has to be returned back to the GRC.
33. 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.
34. A Blood Bank Mobile Bus JC 12 HD has been donated by UMOPS India/NACO (under AIDS control programme III) and the same has been accounted for in the books at Rs.137.56 lacs under the head "Gifted Vehicle". The vehicle was received on 4th December, 2010.
35. A blood bank mobile Ambulance HR 63 D 7597 for Rs. 17.36 lacs was received on 11-3-2012 and was registered with transport dept. on 6-2-2013 and the vehicle was donated by State Bank of India.
36. Grant in aid (recurring) was received from Ministry of Health Government India for the year 2016-17 (Non-Planned) has been credited in the accounts of Blood Bank as per management decision.
37. A sum of Rs. 34 Lakh received during the year 2016-17 towards Refrigerated Centrifugal Machine for Blood Bank from SABIC INDIA PVT. LTD. on 31.03.2017 and has been shown under Earmarked fund separately in the books of accounts.

### **Confirmation of Balances**

38. No separate confirmation of balance of CLTD with SBI (F.D.) aggregating to Rs.1,235.37 lacs (all funds) & CLTD (FD) with IDBI aggregating to Rs.3808.06 lacs at year end has not been issued by the respective banks. However, the accounting for the same is based on the account statement of the Bank received by the Management and duly reflected on the face of the Balance Sheet. The bank reconciliation for the year pertaining to the Main and its Allied funds has been carried out after proper ascertainment and adjustments thereon.

### **Internal Audit**

39. Even though Internal audit system is in existence and the scope specified by the Management, no internal audit has been place during the year.

### **Other Comments**

40. **Income & Expenditure Account (Surplus) Rs. 965.63 lacs**

The Income & Expenditure Account of the society reflects a surplus of Rs. 965.63 lacs during the year against a surplus of Rs. 1030.36 lacs in the previous year.

The reason for surplus during the year is mainly because of increase in Rent and interest on investment.

41. 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.
42. 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.
43. 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.
44. 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.
45. The Current Assets includes Sundry Debtors of Rs. 1.31 lacs in Main fund and Stores Material in hand of Rs. 0.53 lacs in Main Fund and Rs. 6.43 lacs in HSS which has been continuing for the past many Years. Management has to look in to this matter and segregate the stock and recoverability aspects of Sundry Debtors in order to exhibit the correct position in the accounts. This has to be taken up on a priority basis.

**Deficit**

M&CWB (as per I&E A/c)	370.44 lacs
Blood Bank (as per I&E A/c)	301.65 lacs

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

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

**INDIAN RED CROSS SOCIETY – GENERAL FUND  
BALANCE SHEET AS AT 31st March, 2017**

LIABILITIES	SCHEDULE	AS AT 31.03.2016 (Rs.)	AS AT 31.03.2016 (Rs.)
<b>Capital Fund</b>	I	104,242,519.02	104,242,519.02
Gifted Assets - Building		5,747,000.00	5,747,000.00
Assets Financed by outside Agencies		5,590,691.00	5,590,691.00
Surplus		827,941,851.78	634,935,917.64
Funds for Specific Purposes	II	11,207,745.51	11,218,245.51
Depreciation Reserve	V	28,740,027.23	28,085,917.70
Interest on Depreciation Reserve		47,407,418.28	47,407,418.28
Current Liabilities & Provisions	III	35,529,181.70	55,211,000.39
<b>Total (Rs.)</b>		<b>1,066,406,434.52</b>	<b>892,438,709.54</b>

  

ASSETS	SCHEDULE	AS AT 31.03.2017 (Rs.)	AS AT 31.03.2016 (Rs.)
Fixed Assets	V	37,983,588.25	38,320,713.25
Investments		109,257,002.00	108,957,002.00
Current Assets, Loans & Advances	IV	919,165,844.27	745,160,994.29
<b>Total (Rs.)</b>		<b>1,066,406,434.52</b>	<b>892,438,709.54</b>

Schedule I to XIII form an integral part of the Accounts

As per our report of even date attached

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

Sd/-  
(R. Ravinder, FCA)  
Partner  
M. No. 10421

**M. Ganapathi  
Section Officer (F& A)**

**Manish Choudhary  
Joint Secretary (I/C)**

**N.K. Singh  
Deputy Secretary**

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

Place : New Delhi  
Date: October 2017

**INDIAN RED CROSS SOCIETY - GENERAL FUND**  
**INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2017**

INCOME	SCHEDULE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
INTEREST	VI	32,659,987.14	27,713,721.67
Licence Fees	VII	239,380,383.00	217,621,574.00
Fund Raising Membership Drive	VIII	7,673,420.19	13,855,769.00
Income From Publicity Drive (HSS)	IX	1,918.00	1,745.00
J R C - SUBSCRIPTION		38,280.00	29,234.00
HEALTH PROMOTION Through Ayurveda & Yoga (Income)		417,000.00	228,000.00
Receipt from Nursing		90,000.00	115,000.00
First Aid Training Programme		833,165.00	849,153.00
Donation		-	429,619.00
Prior Period Adjustment		-	2,929,898.00
P.G. DIPLOMA COURSE IN DP&R (Income)		522,500.00	881,000.00
PNS CONT TOWARDS ADMN COST (Income)		249,624.00	428,235.00
RTI		15.00	70.00
MISCELLANEOUS RECEIPTS		69,551.00	46,365.00

<b>TOTAL (Rs.)</b>		<b>281,935,843.33</b>	<b>265,129,383.67</b>
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EXPENDITURE	SCHEDULE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
Managment Expense	X	16,989,268.61	13,275,560.16
Hospital Service Expenses	XI	19,534,491.44	20,766,375.60
HEALTH PROMOTION Through Ayurveda & Yoga (Exp.)		84,690.00	-
PG Diplima Course in DP&R (Exp.)		577,828.99	935,810.26
Home Health Care Attendant Course (Exp.)		-	87,235.00
GRANT - CONT. TO IFRC / L O R C S (CHF-136682)		9,179,602.35	9,291,642.36
GRANT - MOIETY		610,000.00	570,320.00
Development Grant to State branches		-	-
PRIOR PERIOD EXPENSE		1,082,166.67	135,195.00
Publicity Expenses	XII	734,559.15	535,392.00
FUND RAISING EXPENSES	XIII	1,944,522.00	819,682.00
Staff Quarter Maintenance		413,511.14	1,375,039.10
AGM Expenses		1,734,034.00	-
Meeting & Mission		1,240,585.25	440,187.00
MAINT. OF BLDG.HQ		30,830,955.26	29,034,370.25
MAINT. OF Equipments		595,717.21	488,666.82
PROPERTY TAX		2,265,309.00	10,717,525.00
Interest paid on late deposit of Service tax		15,491.00	-
Revaluation of Stock		443,067.59	-
DEPRECIATION ON FIXED ASSETS		654,109.53	761,849.32
Deficit as per Income & Expenditure Account of:			
a) Blood Bank			27,477,716.74
b) Maternity & Child Welfare Bureau			31,632,982.86

<b>TOTAL (Rs.)</b>		<b>88,929,909.19</b>	<b>148,345,549.47</b>
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Surplus/Deficit for the year		193,005,934.14	116,783,834.20
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Accumulated Surplus brought forward		634,935,917.64	518,152,083.44
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Accumulated Surplus carried forward		<b>827,941,851.78</b>	<b>634,935,917.64</b>
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**For Sri Raviverma & Co.**  
**Chartered Accountants**

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

Place: New Delhi  
Dated : October 2017

M. Ganapathi  
Section Officer (F& A)

Manish Choudhary  
Joint Secretary (I/C)

N.K. Singh  
Deputy Secretary

M.P. Gupta  
Hony. Treasurer

**INDIAN RED CROSS SOCIETY - GENERAL FUND**  
**SCHEDULE FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2017**

**Schedule - I**

**CAPITAL ACCOUNT**

<b>PARTICULARS</b>	<b>As at 31.03.2017 (Rs.)</b>	<b>As at 31.03.2016 (Rs.)</b>
<b>1. General Fund:</b>		
a) Original Corpus As per last Balance Sheet	5,633,448.77	5,633,448.77
b) Silver Jubilee As per last Balance Sheet	8,010,290.31	8,010,290.31
c) Joint Council Legacy As per last Balance Sheet	28,547,125.61	28,547,125.61
<b>Total (A)</b>	<b>42,190,864.69</b>	<b>42,190,864.69</b>
<b>2. Corpus for Earmarked Fund: As per last Balance Sheet</b>		
a) JRC Health Education Project	2,000,000.00	2,000,000.00
b) Raj Kumari Amrit Kaur Scholarship	70,000.00	70,000.00
c) Florence Nightingale Scholarship	225,000.00	225,000.00
d) Edwina Mountbatten Memorial	1,000,000.00	1,000,000.00
e) Central Training Institute	470,000.00	470,000.00
f) Child Alive Programme	470,000.00	470,000.00
g) Hospital Services	470,000.00	470,000.00
h) Artificial Limbs for Civilians	750,000.00	750,000.00
i) I.G Memorial	3,500,000.00	3,500,000.00
j) Corpus from ARC	11,923,343.40	11,923,343.40
k) Corpus from IFRC	16,007,669.00	16,007,669.00
l) Corpus from SRC	1,420,320.00	1,420,320.00
m) Corpus from CRC	5,475,896.00	5,475,896.00
<b>Total (B)</b>	<b>43,782,228.40</b>	<b>43,782,228.40</b>
<b>3. Project Reserve</b>		
a) Development Programme As per last Balance Sheet	16,893,910.00	16,893,910.00
b) Japanese Red Cross Development Fund	1,375,515.93	1,375,515.93
<b>Total (C )</b>	<b>18,269,425.93</b>	<b>18,269,425.93</b>
<b>Total (Rs.)</b>	<b>104,242,519.02</b>	<b>104,242,519.02</b>



**Schedule - II**

**FUNDS FOR SPECIFIC PURPOSE**

PARTICULARS	As at 31.03.2017 (Rs.)	As at 31.03.2016 (Rs.)
<b>a) Junior Red Cross</b>		
i) JRC Health Education Project	575,174.01	575,174.01
ii) JRC Special Fund		
As per last Balance Sheet	625,963.00	455,963.00
Add: Receipts	60,000.00	170,000.00
Less: Expenses	(100,000.00)	-
	585,963.00	625,963.00
iii) YRC Special Fund		
Receipts during the year	30,000.00	-
Less: Expenses	(500.00)	-
	29,500.00	-
<b>Total (A)</b>	<b>1,190,637.01</b>	<b>1,201,137.01</b>
<b>b) Nursing Service</b>		
i) Raj Kumari Amrit Kaur Scholarship	41,040.66	41,040.66
ii) Florence Nightingle Scholarship	125,209.01	125,209.01
iii) Edwina Mountbatten Memorial Fund	336,061.04	336,061.04
<b>Total (B)</b>	<b>502,310.71</b>	<b>502,310.71</b>
<b>c) Indian Ex-Servicemen</b>		
As per last Balance Sheet	5,451.59	5,451.59
<b>d) Artificial Limbs for Civilian</b>		
As per last Balance Sheet	294,769.50	294,769.50
<b>e) Development Programme</b>		
As per last Balance Sheet	2,329,801.00	2,329,801.00
<b>f) Socio Economic Project</b>		
As per last Balance Sheet	24,470.16	24,470.16
<b>g) Japanese Red Cross Development</b>		
As per Last Balance Sheet	739,551.80	739,551.80
<b>h) I.G.Memorial</b>		
As per last Balance Sheet	3,689,453.95	3,689,453.95
<b>i) Japanese Red Cross Multipurpose Project</b>		
As per last Balance Sheet	1,882,889.61	1,882,889.61
<b>j) National Dis.Workshop</b>		
As per last Balance Sheet	25,020.00	25,020.00
<b>k) Local Grant for Aids Manual</b>		
As per last Balance Sheet	151,538.18	151,538.18
<b>l) Training/ Seminar Workshop</b>		
As per last Balance Sheet	371,852.00	371,852.00
<b>Total (Rs.)</b>	<b>11,207,745.51</b>	<b>11,218,245.51</b>

## Schedule - III

## CURRENT LIABILITIES

PARTICULARS	As at 31.03.2017 (Rs.)	As at 31.03.2016 (Rs.)
<b>Payable on account of:</b>		
a) Security Deposit	9,241.90	9,241.90
b) Security Deposit and Earnest Money from contractor/Suppliers	1,534,982.25	1,623,306.25
c) Audit Fee Payable	70,800.00	57,500.00
d) Service Tax Payable	2,228,426.20	2,228,426.51
e) Service Tax Payable-IDBI	4,438,987.00	4,438,987.00
f) Service Tax Payable-CMSS	2,477,565.00	-
g) Service Tax Payable-DHR	5,023,694.00	-
h) Expenses Payable	2,642,502.00	2,920,346.00
i) Inter Fund Adjustment (Credit)	2,224,962.50	35,704,360.88
j) Sundry Creditor Suppliers/Contractors	4,422,038.74	4,320,742.74
k) Payable to staff	426,236.00	960,333.00
l) Payable to CMSS (TDS on Rent)	-	-
m) TDS Payable	30,720.00	6,618.00
n) Legal Heir of Staff-Gopal Singh	11,826.00	11,826.00
o) Due to Staff Provident Fund	892,311.18	2,726,395.18
p) 7th Pay Commission Arrears payable	5,572,360.00	-
q) Pension Contribution payable	824,134.00	-
<b>Total (A)</b>	<b>32,830,786.77</b>	<b>55,008,083.46</b>
<b>Hospital Services</b>		
a) Security Deposits/Earnest Money	12,237.93	12,237.93
b) Sundry Creditors	8,679.00	8,679.00
c) Patient Comfort Fund	182,000.00	182,000.00
d) 7th Pay Commission Arrears payable	2,495,478.00	-
<b>Total (B)</b>	<b>2,698,394.93</b>	<b>202,916.93</b>
<b>Total (A+B) (Rs.)</b>	<b>35,529,181.70</b>	<b>55,211,000.39</b>

**Schedule - IV**

**CURRENT ASSETS**

PARTICULARS	As at 31.03.2017 (Rs.)	As at 31.03.2016 (Rs.)
<b>I) Saving Bank Account with</b>		
a) Punjab National Bank	107,700.16	107,700.16
b) State Bank of India Rail Bhawan	299,174.62	461,228.62
c) SBI Saving Bank A/c	145,986.94	138,918.94
d) IDBI Saving A/c (HSS)	1,356,194.00	497,225.00
<b>Total (A)</b>	<b>1,909,055.72</b>	<b>1,205,072.72</b>
<b>ii) Current Account with</b>		
a) State Bank of India (SBI)	3,731,943.70	983,860.20
b) Industrial Development Bank of India (IDBI)	(1,653,167.00)	(93,792,514.00)
<b>Total (B)</b>	<b>2,078,776.70</b>	<b>(92,808,653.80)</b>
<b>iii) Cash Balances</b>		
Imprest -cash with different Funds	16,100.00	16,100.00
<b>iv) CLTD Account with SBI</b>	-	8,792,209.00
<b>v) CLTD Account with IDBI</b>	380,806,561.84	406,416,263.77
<b>Total (C)</b>	<b>380,822,661.84</b>	<b>415,224,572.77</b>
<b>vi) Stock in hand (As per Certified by the Management)</b>		
a) Main Stores	53,303.05	66,991.20
b) Hospital Services	1,648.87	444,716.46
<b>Total (D)</b>	<b>54,951.92</b>	<b>511,707.66</b>
<b>vii) Recoverable on account of</b>		
a) Sundry Debtors-Stores	130,873.35	130,873.35
b) Advance to staff	337,300.40	316,311.40
c) Advance recoverable from/to Sundry Parties	921,205.42	1,051,334.42
d) Inter Fund Adjustment (Debit)	270,036,489.02	218,345,768.99
e) Income Tax Recoverable	8,422,015.00	13,165,987.00
f) Recoverable from St. JOHN AMBULANCE	6,819,175.27	6,754,086.64
g) Due From Gratuity	2,622,916.00	2,623,992.00
h) Recoverable from SPF	-	-
i) Service Tax Recoverable from G.O.I.	318,723.00	318,723.00
<b>Total (E)</b>	<b>289,608,697.46</b>	<b>242,707,076.80</b>
		<i>Contd/-</i>

<b>viii) Security Deposit with NDMC</b>		
a) Main Building	1,139,270.00	1,139,270.00
b) Staff Quarter :		
i) Kaka Nagar	2,740.00	2,740.00
ii) Sarojini Nagar	3,200.00	3,200.00
iii) Red Cross Road	2,350.00	2,350.00
c) Stores Depot	250.00	250.00
d) HSEB -CTI	100.00	100.00
e) Security Deposit with Indraprastha Gas Ltd.	45,000.00	45,000.00
f) Water Meter NDMC		
<b>ix) Security Deposit with Post Office</b>	13,500.00	13,500.00
<b>Total (F)</b>	<b>1,206,410.00</b>	<b>1,206,410.00</b>
<b>x) Hospital Services</b>		
a) Advance Recoverable from Staff	8,511.00	8,511.00
b) Due from Bank	83,388.00	83,388.00
c) Imprest Bangalore Home	220,546.75	220,546.75
d) Security Deposit	44,593.00	44,593.00
e) Comfort Fund	10,000.00	10,000.00
f) Adjustment Account	12,689.00	12,689.00
g) Imprest Payable	153,460.17	155,478.17
<b>Total (G)</b>	<b>533,187.92</b>	<b>535,205.92</b>
<b>xi) Prepaid Expenses</b>	148,461.24	188,982.51
<b>xii) Rent Recoverable from-IDBI</b>	22,368,448.00	22,368,447.00
<b>xiii) Rent Recoverable from-ISM</b>	40,331,566.00	40,331,566.00
<b>xiv) Rent Recoverable from-CMSS</b>	13,003.00	13,002.00
<b>xv) Accrued Interest on Investment</b>	6,310,158.47	1,846,265.00
<b>xvi) Vat Receivable</b>	52,735.00	52,735.00
<b>xvii) Recoverable against Salary from funding agency</b>	4,499,510.00	2,135,300.00
<b>xviii) Property Tax Recoverable-CMSS</b>	24,557,478.00	16,208,833.00
<b>xix) Property Tax Recoverable-DHR</b>	29,037,164.00	15,729,102.00
<b>xx) Rent Recoverable-DHR</b>	13,236,711.00	12,113,910.00
<b>xxi) Property Tax Recoverable - IDBI</b>	85,336,618.00	46,630,322.00
<b>xxii) Service Tax Recoverable - DHR</b>	5,023,694.00	6,480,353.00
<b>xxiii) Service Tax Recoverable - CMSS</b>	2,477,565.00	7,324,054.00
<b>xxiv) Cenvat Adjustable (March'17)</b>	228,284.00	73,310.31
<b>xxv) Property Tax Recoverable-AYUSH</b>	4,335,410.00	4,335,410.00
<b>xxvi) Swachh Bharat Cess Recoverable - CMSS</b>	-	55,721.00
<b>xxvii) Swachh Bharat Cess Recoverable - DHR</b>	-	88,433.00
<b>xxviii) Electricity &amp; Water Recoverable - IDBI</b>	4,521,734.00	603,856.40
<b>xix) Income Tax Recoverable (Demand paid A.Y.2010-11)-Appeal</b>	257,460.00	
<b>xx) Income Tax Recoverable (Demand paid A.Y.2011-12)-Appeal</b>	193,655.00	-
<b>xxi) Krishi Kalyan Cess Adjustable (March'17)</b>	22,448.00	-
<b>Total (Rs.)</b>	<b>919,165,844.27</b>	<b>745,160,994.29</b>

**INDIAN RED CROSS SOCIETY — MAIN FUND  
FIXED ASSETS**

**SCHEDULE-V**

S. No.	Fixed Assets	COST				DEPRECIATION			WRITTEN DOWN VALUE		Dep. %
		As on 01-04-2016	Additions	Sale	As on 31-03-2017	As on 01-04-2016	For the Year	As on 31-03-17	As on 31-03-2017	As on 01-04-2016	
1	Airconditioner	451,711.00		-	451,711.00	302,484.44	29,845.31	332,329.75	119,381.25	149,226.56	20
2	Electricity Equipment	2,427,158.64	180,875.00	-	2,608,033.64	2,242,414.20	62,491.89	2,304,906.09	303,127.55	184,744.44	20
3	Electrical Equipments	13,700.00		-	13,700.00	6,685.60	1,402.88	8,088.48	5,611.52	7,014.40	20
4	Fire Fighting Equipment	4,208,529.30		-	4,208,529.30	3,452,959.64	151,113.93	3,604,073.57	604,455.73	755,569.66	20
5	FIXTURE	214,116.00		-	214,116.00	201,244.69	1,287.13	202,531.82	11,584.18	12,871.31	10
6	Furniture & Equipment 'B' Home	3,291.25		-	3,291.25	3,244.25	2.35	3,246.60	44.65	47.00	5
7	Furniture & Equipment HQ	2,017,072.34	-	-	2,017,072.34	1,786,126.91	34,641.82	1,820,768.72	196,303.62	230,945.43	15
8	Furniture & Stores Depot	34,258.52		-	34,258.52	34,179.27	11.89	34,191.16	67.36	79.25	15
9	H.Q BUILDING	7,334,902.94		-	7,334,902.94	6,842,720.64	49,218.23	6,891,938.87	442,964.07	492,182.30	10
10	Electrical Lifts	5,049,488.58		-	5,049,488.58	4,313,890.86	147,119.54	4,461,010.40	588,478.18	735,597.72	20
11	Power Generating Equipment	864,806.25		-	864,806.25	737,059.46	25,549.36	762,608.82	102,197.43	127,746.79	20
12	Red Cross Home - Bangalore	1,000,000.00		-	1,000,000.00	981,994.47	1,800.55	983,795.02	16,204.98	18,005.53	10
13	Staff Quarters- Kaka Nagar	640,674.39		-	640,674.39	632,276.39	839.80	633,116.19	7,558.20	8,398.00	10
14	Staff Quarters - R.C.Road	469,009.93		-	469,009.93	461,563.94	744.60	462,308.54	6,701.39	7,445.99	10
15	Staff Quarters- Sarojini Nagar	604,737.50		-	604,737.50	600,237.46	450.00	600,687.47	4,050.03	4,500.04	10
16	Stores Depot Building	338,532.48		-	338,532.48	334,215.57	431.69	334,647.26	3,885.22	4,316.91	10
17	Telephone Equipment	354,464.00		-	354,464.00	346,659.17	1,560.97	348,220.13	6,243.87	7,804.83	20
18	VEHICLE	149,938.13		-	149,938.13	149,902.87	7.05	149,909.92	28.21	35.26	20
19	Water Supply Pump	286,631.00	-	-	286,631.00	202,089.56	16,908.29	218,997.85	67,633.15	84,541.44	20
	<b>Total</b>	<b>26,463,022.25</b>	<b>180,875.00</b>	<b>-</b>	<b>26,643,897.25</b>	<b>23,631,949.39</b>	<b>525,427.28</b>	<b>24,157,376.67</b>	<b>2,486,520.58</b>	<b>2,831,072.86</b>	
20	Assets against IFRC	381,696.00	-	-	381,696.00	364,909.03	3,357.39	368,266.42	13,429.58	16,786.97	20
21	Assets against IFRC	695,600.00	-	-	695,600.00	665,007.12	6,118.58	671,125.69	24,474.31	30,592.88	20
22	Assets against IFRC	391,820.00	-	-	391,820.00	302,184.51	8,963.55	311,148.06	80,671.94	89,635.49	10
23	Assets against IFRC	3,920,950.00	-	-	3,920,950.00	3,023,962.66	89,698.73	3,113,661.39	807,288.61	896,987.34	10
24	Assets against CRC	200,625.00	-	-	200,625.00	97,905.00	20,544.00	118,449.00	82,176.00	102,720.00	20
25	Nizamuddin Building	6,267,000.00	518,000.00	-	5,749,000.00	-	-	-	5,749,000.00	6,267,000.00	0
	<b>Total</b>	<b>11,857,691.00</b>	<b>-</b>	<b>518,000.00</b>	<b>11,339,691.00</b>	<b>4,453,968.31</b>	<b>128,682.25</b>	<b>4,582,650.56</b>	<b>6,757,040.44</b>	<b>7,403,722.69</b>	
	<b>Grand Total</b>	<b>38,320,713.25</b>	<b>180,875.00</b>	<b>518,000.00</b>	<b>37,983,588.25</b>	<b>28,085,917.70</b>	<b>654,109.53</b>	<b>28,740,027.23</b>	<b>9,243,561.02</b>	<b>10,234,795.55</b>	

**Schedule - VI**

<b>Interest Income/Dividend on Share</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Interest on C L T D	22,123,700.00	17,882,206.00
Interest On Saving Bank Account	168,212.00	172,511.00
Interest on Vehicle Advance	7,200.00	7,200.00
Interest on Investment	9,452,064.14	9,639,690.67
Interest on Motor Cycle Advance	11,520	12,114.00
Interest on Income Tax refund	8967,291.00	-
<b>TOTAL (Rs.)</b>	<b>32,659,987.14</b>	<b>27,713,721.67</b>

**Schedule - VII**

<b>Licence Fees</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Rent - IDBI	156,540,290.00	142,310,821.00
Rent - CMSS	31,923,562.00	29,021,724.00
Rent - DHR	50,916,531.00	46,288,228.00
BHHS-Staff Qtr Rent	-	801.00
<b>TOTAL (Rs.)</b>	<b>239,380,383.00</b>	<b>217,621,574.00</b>

**Schedule - VIII**

<b>Fund Raising Membership Drive</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Fund Raising- Donation	760,314.19	1,276,203.00
Membership Subscription	6,912,956.00	12,579,566.00
Fund Raising- Collections	150.00	-
<b>TOTAL (Rs.)</b>	<b>7,673,420.19</b>	<b>13,855,769.00</b>

**Schedule - IX**

<b>Income from Publicity Drive (HSS)</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Sale of Store	850.00	1,736.00
Water/Elect. Charges	1,068.00	9.00
<b>TOTAL (Rs.)</b>	<b>1,918.00</b>	<b>1,745.00</b>

**Schedule - X**

<b>Management Expenses</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Bank Charges	12,630.50	5,739.94
HQ Audit Fee	57,587.00	50,500.00
HQ Legal Expenses	188,300.00	354,000.00
HQ Liveries to staff	53,987.80	89,432.50
HQ LTC	291,636.00	212,580.09
HQ Medical Aid to staff	1,460,949.85	1,053,030.43
HQ Miscellaneous office expenses	159,665.77	184,866.12
HQ Postage Telegraph & Telephone	100,510.08	154,376.54
HQ Printing & Stationery	214,717.71	502,860.79
HQ Salary & Allowance	11,682,438.52	9,860,125.43
HQ Transport Expenses	839,179.77	736,771.04
HQ Travelling Expenses	-	3,394.00
HQ Professional Services	345,588.61	398,198.28
IFRC Salary	435,600.00	(735,410.00)
ICRC Salary		(1,720,450.00)
TA/DA	10,345.00	37,663.00
Contribution to Gratuity		1,320,000.00
Non funded Salary	1,136,132.00	767,882.00
<b>TOTAL</b>	<b>16,989,268.61</b>	<b>13,275,560.16</b>

**Schedule - XI**

<b>Hospital Services Expenses</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Administrative Expenses	4,615,421.56	4,680,957.09
Bangalore Home Running Expenses	2,560,377.88	4,477,068.51
Welfare Services	12,358,692.00	11,608,350.00
<b>TOTAL (Rs.)</b>	<b>19,534,491.44</b>	<b>20,766,375.60</b>

**Schedule - XII**

<b>Publicity Expenses</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Publicity-Salary & Allowance	710,094.00	535,392.00
Deficit/Surplus as per Store Accounts	24,465.15	-
<b>TOTAL (Rs.)</b>	<b>734,559.15</b>	<b>535,392.00</b>

**Schedule - XIII**

<b>Fund Raising Expenses</b>	<b>31.03.2017</b>	<b>31.03.2016</b>
Salary & Allowances	1,944,522.00	819,682.00
<b>TOTAL (Rs.)</b>	<b>1,944,522.00</b>	<b>819,682.00</b>



**INDIAN RED CROSS SOCIETY - GENERAL FUND  
PUBLICITY STORES ACCOUNT  
For the Year Ended 31st March, 2017**

<b>EXPENSES</b>	<b>CURRENT YEAR (Rs.)</b>	<b>PREVIOUS YEAR (Rs.)</b>
Opening Stock	66,991.20	66,991.20
Stores Staff Salaries	10,777.00	-
<b>TOTAL RS.</b>	<b>77,768.20</b>	<b>66,991.20</b>
<b>INCOME</b>	<b>CURRENT YEAR (Rs.)</b>	<b>PREVIOUS YEAR (Rs.)</b>
Issue of Publicity material including fund raising campaign material	-	-
Closing Stock	53,503.05	66,991.20
Deficit/Surplus Carried Over to Main Income & Expenditure Account	24,465.15	-
<b>Total Rs.</b>	<b>77,768.20</b>	<b>66,991.20</b>

Sd/-  
*M. Ganapathi*  
Section Officer  
(F&A)

Sd/-  
*N.K. Singh*  
Deputy  
Secretary

Sd/-  
*Manish Choudhary*  
Joint  
Secretary (I/C)

Sd/-  
*M.P. Gupta*  
Hony.  
Treasurer

For Sri Ravi Verma & Co.  
Chartered Accountants

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

**INDIAN RED CROSS SOCIETY, HOSPITAL SERVICES  
STORES ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

Previous Year (Rs.)	Particulars	Rs.	Rs.	Previous Year Rs.	Particulars	Rs.	Rs.
	<b>OPENING STOCK</b>				1.Free issue of stores carried to Head Quarters Income & Expenditure A/c.		
	- General Stores	23,617.40			- a) Service Hospitals		
	- D.T. Stores	387,050.56			- i) General Stores		
	- Uniform Material	34,048.50	444,716.46		- ii) D.T. Stores		
	<b>PURCHASE</b>				b) Welfare Officers in Military Hospitals Uniform Materials.		-
	- General Stores	-					
	- D.T. Stores	-					
	- Uniform Material	-	-				
	Difference in valuation				3. Closing Stock		
					- General Stores	-	
					- D.T. Stores	1,648.87	
					- Uniform Materials	-	1,648.87
					- Deficit/Surplus Carried Over to Main Income & Expenditure Account		443067.59
-	<b>Total (Rs.)</b>		444,716.46	-	<b>Total (Rs.)</b>		444,716.46

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Sd/-  
**M. Ganapathi**  
Section Officer (F&A)

Sd/-  
**N.K. Singh**  
Deputy Secretary

Sd/-  
**Manish Choudhary**  
Joint Secretary (I/C)

Sd/-  
**M.P. Gupta**  
Hony. Treasurer

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

**Place: New Delhi**

**Dated: October 2017**

Sd/-  
**(R. Ravinder) (F.C.A.)**  
Partner  
M. No. 10421  
Firm No. D000859N

## AUDITOR'S REPORT

To  
The Members of

Indian Red Cross Society,  
New Delhi

### **1. Report on Financial Statements**

We have audited the accompanying financial statements of **DISASTER RELIEF FUND** including the Accounts of Warehouses of Indian Red Cross Society, National Headquarters - as at 31<sup>st</sup> March 2017 and the Income and Expenditure Account for the year ended on that date annexed thereto and a summary of significant accounting policies and other explanatory information and give a true and fair view in conformity with the accounting principles generally accepted in India. These Financial Statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

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

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

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

### **3. Auditor's Responsibility**

We conducted our Audit in accordance with the Standards on Auditing generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable

assurance about whether the Financial Statements as a whole are free of material misstatement whether due to fraud or error. An audit includes examining, on a test check basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the Accounting Principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**4. Attention is invited to the following:**

**Payment from own funds**

**(a) Over Expenditure/Advances given**

(i) Over expenditure regarding Tsunami Relief Fund (Schedule C)	Rs. 21,59,911.70
(ii) Advance payment to A.P. State Branch (Tsunami Relief) (Schedule-J)	Rs. 1,00,000.00
(iii) Advance to AP State Branch (Schedule-K)	Rs. 2,00,000.00
(iv) Advance to UP State Branch (Schedule-K)	Rs. 3,00,000.00
	Rs. 27,59,911.70

State Branches have not submitted the account so far.

- (b) The Society had paid Rs. 25.03 lacs to IFRC as an advance during the year 2013-14 Schedule 'J' out of funds for Bihar Flood Fund (Schedule 'D'), for which no account has been received till year end.
- (c) Besides Society paid advance of Rs. 18.43 lakhs and Rs. 1.36 Lacs to Gujarat State Branch and Kutch Branch in 2001 regarding Gujarat Earthquake (Schedule J) for which neither account has been received till year end nor provision for bad and doubtful debts / advances has been made.

**Fixed Assets**

- (a) Fixed Assets Register for assets as per Schedule G showing details of various items grouped under given heads, locations, identification marks & cost of items appearing in the Financial Statements are not available.
- (b) No Physical Verification of Fixed Assets has been carried out during the year.
- (c) The registration /ownership of land used for construction of different warehouses thereon and land Bahadurgarh capitalized under Fixed Assets (Schedule-G) not verified in the absence of legal documents.

**Funds and Advances**

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

Inter Fund balance shows credit balance (Net) of Rs. 19.95 crores as current liabilities (Schedule-F) needs settlement.

### **Retirement benefits**

- (i) **Gratuity**- Accounting Policy No. 9 on Retirement Benefits in so far as contribution for Gratuity to designated Gratuity Fund of Indian Red Cross Society is based on management approved budget for the year in respect of Kolkata and Bahadurgarh warehouses in addition to National Headquarter on yearly basis. No contribution is paid for Arakonam, Vikhroli, Viramgam and Guwahati Warehouses. The shortfall / excess in provision for liability over actual payment if any in these accounts have not been quantified/measured.
- (ii) **Leave encashment and Ex-gratia** are accounted for on Cash Basis.
- (iii) **Provident Fund**- Society's Provident Fund contribution for staff is paid to Indian Red Cross Society Staff Provident Fund Account, every six months.

### **Internal Audit**

The system of internal check/controls needs improvement.

### **Accounting on cash basis**

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

### **Donations**

All donations are credited to Income & Expenditure Account.

### **Others**

- (i) The Society makes the payment of MACP (Modified Assured Carrier Plan) to staff members under 6<sup>th</sup> Pay Commission recommendations along with normal monthly salary and charge to Salary Account if any for which no provision is made in the books earlier.
- (ii) A sum of Rs. 33,43,988 is provided for in current year towards arrears payable to staff under 7<sup>th</sup> Pay Commission.
- (iii) The balances in various Funds Accounts are not represented by any specific investment and bank Accounts but invested in the assets retained in the Unit. Payments, if any, are made from Bank Account of the Society.
- (iv) Society has Bank Accounts at the sites of warehouse, which are operated by authorized officers of warehouses. But these Bank Accounts are not reflected in the books of National Headquarters/Financial Statements. These accounts are subject to reconciliation and consequential adjustment but bank/incidental charges are charged in the Accounts of Society.
- (v) Value of stocks in different warehouses is neither reflected in the Financial Statements nor physically verified during the year. The value of relief material sent to affected sites are neither valued nor adjusted against receipt of relevant funds credited to Replenishment

of Stores (Schedule D). Incidental/transport expenses towards the dispatch of such supplies to affected sites/inter transfer between warehouses are accounted for as 'Relief Supplies & Services'.

**5. Opinion**

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

- (i) In the case of the Balance Sheet, of the State of Affairs of the Fund of the Society as at 31<sup>st</sup> March 2017, and
- (ii) In the case of the Income and Expenditure Account, of the deficit for the year ended on that date.

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

**Place: New Delhi**

**Date : 13th October 2017**

**Sd/-  
K. K. Kuba  
Partner  
M. No. 06852**

**DISASTER RELIEF FUND (INCLUDING PRE - DISASTER PREPAREDNESS PROJECT) OF  
INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS  
BALANCE SHEET AS AT 31ST MARCH, 2017**

LIABILITIES	SCHEDULE	CURRENT YEAR (RS.)	PREVIOUS YEAR (RS.)
<b>Capital Fund</b>	<b>A</b>		
(i) Corpus		35,991,939.36	35,991,939.36
(ii) General Fund		714,235.54	714,235.54
(iii) Allocated Interest on Depreciation		6,458,198.52	6,458,198.52
<b>Earmarked Funds</b>			
Pre Disaster Preparedness Project	<b>B</b>	42,768,787.03	42,768,787.03
Earthquake Flood & Cyclone Relief Funds	<b>C</b>	60,848,343.68	60,848,343.68
Other Funds	<b>D</b>	22,144,724.22	13,232,224.22
Depreciation Reserve	<b>E</b>	27,771,609.03	26,224,222.33
Current Liabilities	<b>F</b>	204,736,974.94	172,995,179.87
<b>TOTAL</b>		<b>401,434,812.32</b>	<b>359,233,130.55</b>
<b>ASSETS</b>	<b>SCHEDULE</b>		
Fixed Assets at Cost	<b>G</b>	42,788,444.16	39,658,801.16
Capital Work-in-progress	<b>H</b>	5,823,390.00	2,646,693.00
Investments at Cost	<b>I</b>	81,186,155.00	76,149,155.00
Advance for Project Expenditure	<b>J</b>	5,172,751.98	5,172,751.98
Current Assets & Advances	<b>K</b>	46,952,201.27	45,327,241.43
Accumulated (Surplus)/Deficit (as per Income & Expenditure Account attached) common expenses		<b>219,511,869.91</b>	<b>190,278,487.98</b>
<b>TOTAL</b>		<b>401,434,812.32</b>	<b>359,233,130.55</b>

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

P

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

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

Sd/-  
M. Ganapathi  
Section Officer (F& A)

Sd/-  
N.K. Singh  
Deputy Secretary

**K. K. Kuba**  
Partner  
Membership No. 06852

Sd/-  
Manish Choudhary  
Joint Secretary (I/C)

Sd/-  
M.P. Gupta  
Hony. Treasurer

Place : New Delhi  
Dated: 13th October 2017

**DISASTER RELIEF FUND (INCLUDING PRE - DISASTER PREPAREDNESS PROJECT) OF  
INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

INCOME	SCHEDULE	Current Year (Rs.)	Previous Year (Rs.)
Interest	L	8,361,459.14	8,427,876.66
Rent	M	38,313.00	18,276.00
Donation		111,177.00	11,582,542.20
Miscellaneous Income		7.00	-
DMC Usage Charges		-	37,500.00
Prior Period Adjustment (Net)		-	89,900.00
Previous year Liability Written off		105,001.00	-
<b>Total (a)</b>		<b>8,615,957.14</b>	<b>20,156,094.86</b>
<b>EXPENDITURE</b>			
<b>Administrative Expenses :</b>			
- National Head Quarters	N	12,695,448.92	10,379,822.52
- Warehouses	O	22,941,290.45	19,956,206.01
Relief & Supplies		665,020.00	732,100.50
Depreciation ( Transfer To Depreciation Reserve )	G	1,547,386.70	1,401,757.00
Prior period expenses (Net)		193.00	655,285.00
MDR TB projects (2014-15)		-	779,483.00
<b>Total (b)</b>		<b>37,849,339.07</b>	<b>33,904,654.03</b>
<b>Deficit for the year,brought down (b-a)</b>		<b>29,233,381.93</b>	<b>13,748,559.17</b>
Accumulated Deficit brought forward		190,278,487.98	176,529,928.81
<b>Accumulated Deficit carried to Balance Sheet</b>		<b>219,511,869.91</b>	<b>190,278,487.98</b>

Contingent Liabilities -Nil

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

P

Schedules A to P form an integral part of the Accounts

As per our report of even date attached

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

**M. Ganapathi  
Section Officer (F& A)**

**N.K. Singh  
Deputy Secretary**

**K. K. Kuba  
Partner  
Membership No. 06852**

**Manish Choudhary  
Joint Secretary (I/C)**

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

Place : New Delhi  
Dated: 13th October 2017



## CAPITAL FUND

## SCHEDULE-A

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

## EARMARKED FUNDS

## SCHEDULE-B

## PRE-DISASTER PREPAREDNESS PROJECT

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>PRE DISASTER PREPAREDNESS PROJECT FUND</b>		
As per last Balance Sheet	42,768,787.03	42,768,787.03
<b>TOTAL</b>	<b>42,768,787.03</b>	<b>42,768,787.03</b>

## EARTHQUAKE, FLOOD &amp; CYCLONE RELIEF FUNDS

## SCHEDULE-C

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>Earthquake projects</b>		
As per last Balance Sheet	27,855,343.26	27,855,343.26
<b>Gujarat Earthquake 2001</b>		
As per last Balance Sheet	4,092,252.17	4,092,252.17
<b>Cyclone Projects</b>		
As per last Balance Sheet	6,212,835.17	6,212,835.17
<b>Flood Relief Projects</b>		
As per last Balance sheet.	4,233,601.46	4,233,601.46
<b>Tsunami Relief</b>		
As per last Balance Sheet (Over Expenditure)	(2,159,911.70)	(2,159,911.70)
<b>Donation for Uttarakhand Flood 2013</b>		
As per last Balance Sheet	7,856,578.32	7,856,578.32
		<i>Contd.</i>

<b>Donation for Cyclone Phailin</b>		
As per last Balance Sheet	21,000.00	21,000.00
<b>Donation for J &amp; K Flood</b>	12,728,994.00	13,017,300.00
Less-Advance to J&K State Branch	-	233,500.00
Less-Despatch of Relief Material	-	<u>54,806.00</u>
	12,728,994.00	12,728,994.00
<b>Nepal Earthquake Relief Fund</b>		
Receipt	7,651.00	7,651.00
<b>TOTAL</b>	<b>60,848,343.68</b>	<b>60,848,343.68</b>

SCHEDULE-D

OTHER FUNDS

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>Industrial Disaster</b>		
As per last Balance Sheet	10,14,000.00	10,14,000.00
<b>Comfort for Troops</b>		
As per last Balance Sheet	5,93,971.61	5,93,971.61
<b>Drought Relief</b>		
As per last Balance Sheet	27,51,085.61	27,51,085.61
<b>Epidemic Fund</b>		
As per last Balance Sheet	4,66,668.00	4,66,668.00
<b>Gujarat Communal Unrest Assisted by Federation</b>		
As per last Balance Sheet	59,454.06	59,454.06
<b>Kargil Relief Fund</b>		
As per last Balance Sheet	1,01,544.00	1,01,544.00
<b>GOI - J&amp;K Militant Relief Project</b>		
As per last Balance Sheet	11,94,900.00	11,94,900.00
<b>Replenishment of Stores</b>		
As per last Balance Sheet	36,42,495.66	36,42,495.66
Add: Receipt during the year (Net)	<u>89,12,500.00</u>	
	1,25,54,995.66	
<b>PM's Grant for Ambulance to J&amp;K</b>		
As per last Balance Sheet	2,10,685.82	2,10,685.82
<b>Gujarat Flood</b>		
As per last Balance Sheet	10,000.00	10,000.00
<b>Sudan Relief fund</b>		
As per last Balance Sheet	5,000.00	5,000.00

<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
<b>Indonesia Relief fund</b> As per last Balance Sheet	10,000.00	10,000.00
<b>Gujarat Disastar Relief Project</b> As per Last Balance Sheet	560.46	560.46
<b>Bihar Flood Relief fund</b> As per last Balance Sheet	25,03,537.00	25,03,537.00
<b>Donation for USA Flood</b> As per Last Balance Sheet	30,000.00	30,000.00
<b>Donation for Haiti Earthquake</b> As per Last Balance Sheet	55,500.00	55,500.00
<b>Donation for Flood Relief</b> As per Last Balance Sheet	2,801.00	2,801.00
<b>Donation for Sikkim Earthquake</b> As per Last Balance Sheet	5,65,021.00	5,65,021.00
<b>Donation for Tamil Nadu Flood</b> Receipts	15,000.00	15,000.00
<b>Total Rs.</b>	<b>2,21,44,724.22</b>	<b>1,32,32,224.22</b>

**DEPRECIATION RESERVE**

**SCHEDULE-E**

<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
Balance as per Last Balance Sheet	26,224,222.33	24,822,465.33
Add: Addition as per Income & Expenditure A/c	1,547,386.70	1,401,757.00
<b>Total</b>	<b>27,771,609.03</b>	<b>26,224,222.33</b>

**CURRENT LIABILITIES****SCHEDULE-F**

<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
a) Security Deposits	185,303.00	185,303.00
b) Payable to Sundry Creditors	36,161.00	36,161.00
c) Payable to staff	136,043.38	245,641.38
d) Expenditure payable	611,464.00	684,052.00
e) Inter Fund Balance (Net)	199,458,125.91	170,618,037.49
f) Unlinked Bank Credits	21,340.00	21,340.00
g) Stale Cheques	3,850.00	3,850.00
h) Imprest Payable	266,216.65	421,312.00
i) Payable against MDR TB projects	674,483.00	779,483.00
j) 7th Pay Commission arrears payable	3,343,988.00	-
<b>TOTAL</b>	<b>204,736,974.94</b>	<b>172,995,179.87</b>

SCHEDULE-G

FIXED ASSETS

SNo	Particulars At Cost Fixed Assets	COST			DEPRECIATION			Written Down Value		Dep%	
		As on 01.04.2016 Rs.	Additions	Sale	As on 31.03.2017 Rs.	As on 01.04.2016 Rs.	Depreciation For the year Rs.	As on 31.03.2017 Rs.	As on 31.03.2017 Rs.		As on 31.03.2016 Rs.
1	Building - Bahadurgarh	622,607.48	-	-	622,607.48	577,324.75	4,528.00	581,852.75	40,754.73	45,282.73	10.00
2	Fur & Eqp - CTI-Bahadurgarh	531,292.04	-	-	531,292.04	449,096.00	8,220.00	457,316.00	73,976.04	82,196.04	10.00
3	Fur & Eqp - Headquarter & Warehouses	409,538.28	-	-	409,538.28	401,532.02	801.00	402,333.02	7,205.26	8,006.26	10.00
4	Furniture & Equipments Projects	212,755.83	-	-	212,755.83	210,686.87	207.00	210,893.87	1,861.96	2,068.96	10.00
5	Land - Bahadurgarh	847,133.09	-	-	847,133.09	-	-	-	847,133.09	847,133.09	-
6	Vehicles	1,871,497.10	-	-	1,871,497.10	1,869,514.59	297.00	1,869,811.59	1,685.51	1,982.51	15.00
7	Bahadurgarh Warehouse	4,489,838.79	530,692.00	-	5,020,530.79	2,924,329.56	183,085.60	3,107,415.16	1,913,115.63	1,565,509.23	10.00
8	Chennai Warehouse	2,853,091.07	-	-	2,853,091.07	1,858,280.02	99,481.00	1,957,761.02	895,330.05	994,811.05	10.00
9	R.O.Purifier-Arakkonam Warehouse	17,800.00	-	-	17,800.00	8,509.00	1,394.00	9,903.00	7,897.00	9,291.00	15.00
10	Printer-Arakkonam W/H	-	9,400.00	-	9,400.00	-	1,410.00	1,410.00	7,990.00	-	15.00
11	CTI Building-Bahadurgarh	8,484,829.31	-	-	8,484,829.31	5,526,353.79	295,848.00	5,822,201.79	2,662,627.52	2,958,475.52	10.00
12	Guwahati Warehouse	4,474,907.00	-	-	4,474,907.00	2,914,603.52	156,030.00	3,070,633.52	1,404,273.48	1,560,303.48	10.00
13	Kolkata Warehouse	7,093,127.63	-	-	7,093,127.63	4,447,178.90	264,595.00	4,711,773.90	2,381,353.73	2,645,948.73	10.00
14	1.5HP Submersible Pump-Kolkata Warehouse	16,100.00	-	-	16,100.00	4,363.00	1,174.00	5,537.00	10,563.00	11,737.00	10.00
15	Water Purifier-Kolkata Warehouse	7,500.00	-	-	7,500.00	2,894.00	691.00	3,585.00	3,915.00	4,606.00	15.00
16	LED Computer Monitor-Kolkata Warehouse	4,253.00	-	-	4,253.00	3,062.00	715.00	3,777.00	476.00	1,191.00	60.00
17	Vikhroli (Mumbai) Warehouse	4,558,800.73	-	-	4,558,800.73	2,969,244.58	158,956.00	3,128,200.58	1,430,600.15	1,589,556.15	10.00
18	Viramgam Warehouse	3,153,229.81	2,589,551.00	-	5,742,780.81	2,053,766.73	368,901.10	2,422,667.83	3,320,112.98	1,099,463.08	10.00
19	R.O.Purifier-Viramgam Warehouse	10,500.00	-	-	10,500.00	3,483.00	1,053.00	4,536.00	5,964.00	7,017.00	15.00
	<b>Total</b>	<b>39,658,801.16</b>	<b>3,129,643.00</b>	<b>0.00</b>	<b>42,788,444.16</b>	<b>26,224,222.33</b>	<b>1,547,386.70</b>	<b>27,771,609.03</b>	<b>15,016,835.13</b>	<b>13,434,578.83</b>	
	<b>Previous Year</b>	<b>39,658,801.16</b>	<b>0.00</b>	<b>0.00</b>	<b>39,658,801.16</b>	<b>24,822,465.33</b>	<b>1,401,757.00</b>	<b>26,224,222.33</b>	<b>13,434,578.83</b>	<b>14,836,335.83</b>	

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

**Capital Work-in-Progress**

**SCHEDULE-H**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>Viramgam Warehouse</b>		
As per last Balance Sheet	2,611,611.00	3,022,060.00
Less: Refund received	-	410,449.00
	2,611,611.00	2,611,611.00
Less: Transfer to Fixed Assests	2,589,551.00	-
Transfer to Maintenance	22,060.00	-
Add: Advance given during the year	2,000,000.00	-
	2,000,000.00	2,611,611.00
<b>Vikhroli Warehouse</b>		
As per last Balance Sheet (Subject to Confirmation)	35,082.00	35,082.00
<b>Kolkatta Warehouse</b>		
Advance given during the year	2,000,000.00	-
<b>Bahadurgarh Warehouse</b>		
Advance given during the year	-	-
Less: Cost of construction of boundry wall	23,19,000.00 <u>530,692.00</u>	-
<b>Total</b>	<b>5,823,390.00</b>	<b>2,646,693.00</b>

**INVESTMENTS**

**SCHEDULE-I**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>At Cost</b>		
Fixed Deposits with other Scheduled Banks (Including overdue FD of Rs. 33 lakhs)	81,186,155.00	76,149,155.00
<b>TOTAL</b>	<b>81,186,155.00</b>	<b>76,149,155.00</b>

**ADVANCE FOR PROJECT EXPENDITURE TO STATE BRANCHES**

**SCHEDULE-J**

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

## SCHEDULE-K

## CURRENT ASSETS &amp; ADVANCES

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>Security Deposits</b>		
Electricity Board	26,755.00	26,755.00
Post & Telegraph	13,540.00	13,540.00
<b>Advances</b>		
a) Advance to state branches	2,025,499.27	2,024,129.27
Less: Prov.for doubtful advance	-1,337,113.50	-1,319,008.27
<b>TOTAL</b>	<b>688,385.77</b>	<b>705,121.00</b>
b) Sundry Parties	1,222,847.92	1,222,847.92
Less: Prov. for doubtful advance	-1,215,947.92	-1,215,947.92
<b>TOTAL</b>	<b>6,900.00</b>	<b>6,900.00</b>
c) Advances to staff	1,085,505.29	1,186,869.29
Less: Prov. for doubtful advance	-452,297.99	-452,297.99
<b>TOTAL</b>	<b>633,207.30</b>	<b>734,571.30</b>
d) Imprest with Warehouses/ Units	172,200.00	142,200.00
Less: Prov.for doubtful Imprest advance	-	-18,105.23
<b>TOTAL</b>	<b>172,200.00</b>	<b>124,094.77</b>
<b>Salary Recoverable from IFRC</b>	<b>1,089,323.00</b>	<b>189,000.00</b>
<b>Recoverable from Silver Pacific Packaging</b>	<b>-</b>	<b>20,000.00</b>
<b>Prepaid Expenses</b>	<b>130,400.23</b>	<b>139,971.68</b>
<b>Cash &amp; Bank Balances</b>		
a) With State Bank of India, New Delhi		
i) Current account	399,698.27	5,136,400.77
ii) Savings account	201,409.68	191,658.68
iii) Savings account - Maharashtra Earthquake	19,354.36	18,418.36
IDBI Bank Saving Bank Account	35,847,182.52	35,723,819.52
b) Corporate Liquid Term Deposit Account with SBI	199,099.00	184,388.00
Imprest recoverable	0.00	4,901.35
Interest Accrued	6,952,542.14	1,604,455.00
Rent recoverable-Silver Pacific Packaging	320,000.00	300,000.00
Income Tax Recoverable	252,204.00	203,246.00
<b>Total</b>	<b>46,952,201.27</b>	<b>45,327,241.43</b>

**SCHEDULE-L**

**INTEREST**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
i) Fixed Deposits	6,599,870.14	7,062,238.66
ii) On CLTD Investment	14,711.00	185,832.00
iii) On Savings Bank A/c	1,436,196.00	1,179,091.00
iv) On Savings Bank A/c-Maharashtra Earthquake	936.00	715.00
v) Incentive on Investment	309,746.00	0.00
<b>Total (Rs)</b>	<b>8,361,459.14</b>	<b>8,427,876.66</b>

**SCHEDULE-M**

**RENT**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>From:</b>		
Bahadurgarh Staff Quarters	28,522.00	8,756.00
Kolkata Staff Quarters	4,055.00	4,150.00
Arakkonam Staff Quarters	5,736.00	5,370.00
<b>Total (Rs)</b>	<b>38,313.00</b>	<b>18,276.00</b>

**SCHEDULE-N**

**ADMINISTRATIVE EXPENDITURE  
(National Headquarters)**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
Salaries	9,074,208.45	7,311,598.59
Contribution to P.F	453,024.00	155,880.00
Contribution to Gratuity	1,500,000.00	1,045,000.00
Postage, Telegram & Telephone	77,638.95	84,295.28
Contingencies including liveries	132,535.50	111,975.69
Audit fees	28,320.00	23,000.00
Bank Charges	10,640.50	6,361.39
Medical Aid to Staff	235,012.05	114,881.79
Printing & Stationery	136,486.96	390,545.27
Leave Travel Concession	21,332.00	42,963.95
Legal & Professional	227,635.20	205,078.05
Maintenance of Staff qtr	76,292.47	274,129.98
Transport-POL Maint & Regist	673,896.84	578,891.53
T A -D A	32,346.00	35,221.00
Advertisement Exp.	16,080.00	-
<b>Total (Rs)</b>	<b>12,695,448.92</b>	<b>10,379,822.52</b>



**ADMINISTRATIVE EXPENSES OF WAREHOUSES**

**SCHEDULE-0**

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<b>BAHADURGARH</b>		
Salaries	4,672,599.00	4,064,748.00
Contribution to P.F	409,697.00	146,021.00
Contribution to Gratuity	1,500,000.00	1,219,000.00
LTC/TA/DA	2,170.00	8,728.00
Postage, Telegram & Telephone	120.00	380.00
Printing & Stationery	9,505.00	8,739.00
Water & Electricity charges	564,379.00	660,194.00
Contingencies	5,134.00	1,560.00
Contingencies including liveries	10,284.00	4,247.00
Maintenance of Building & Staff Quarters	1,842,825.00	1,909,832.00
Insurance & Other charges	13,554.54	82,377.24
Maintenance of Transport	12,206.00	145,815.00
Labour charges	305,590.00	225,197.00
VTC Expenses           14,645.00	38,232.00	
Bank Charges	-	630.00
Repair & Maintenance	1,580.00	0.00
<b>Total (Rs)</b>	<b>9,364,288.54</b>	<b>8,515,700.24</b>
<b>KOLKATA</b>		
Salaries	3,527,281.00	3,417,804.00
Contribution to P.F	265,036.00	100,044.00
Contribution to Gratuity	1,500,000.00	1,219,000.00
Postage, Telegram & Telephone	17,647.00	16,377.00
Printing & Stationery	7,862.00	3,244.00
Water & Electricity charges	146,327.00	93,722.00
Contingencies including liveries	34,767.00	24,330.70
Maintenance of Building & Staff Quarters	54,481.00	37,159.00
V.T.C.Expenses	-	15,687.00
Insurance	49,411.93	69,059.78
Maintenance of Transport	25,977.00	46,442.00
Labour charges	63,540.00	88,330.00
Others charges	252.00	4,391.00
Maintenance of Equipments/Watsan	450.00	0.00
Bank Charges	690.00	630.00
<b>Total (Rs)</b>	<b>5,693,721.93</b>	<b>5,136,220.48</b>
<b>ARAKKONAM</b>		
Salaries	2,724,252.00	2,070,293.00
Contribution to P.F	257,310.00	82,548.00
Postage, Telegram & Telephone	9,618.00	9,129.00
Printing & Stationery	3,851.00	7,263.00
Water & Electricity charges	82,301.00	104,796.00
Contingencies including liveries	4,298.00	4,678.00
Maintenance of Building & Staff Quarters	575,598.00	569,238.00
Insurance	116,128.96	31,839.98
Maintenance of Transport	35,926.00	65,689.00
Labour charges	40,500.00	36,668.00
Repair & Other charges	-	3,000.00
Bank charges	-	1,492.00
Others	-	2,587.00
VTC Expenses	-	7,080.00
LTC/TA.DA	213.00	0.00
<b>Total (Rs)</b>	<b>3,849,995.96</b>	<b>2,996,300.98</b>

<b>Particulars</b>	<b>Current Year Amount (Rs.)</b>	<b>Previous Year Amount (Rs.)</b>
<b>VIKHROLI</b>		
Salaries	795,074.00	717,077.00
Contribution to P.F	14,937.00	14,496.00
Postage, Telegram & Telephone	7,455.00	8,836.00
Water & Electricity charges	11,970.00	31,397.00
Maintenance of Building & Staff Quarters	727,710.00	685,114.00
Insurance	68,099.02	66,712.31
Property Tax	152,980.00	152,980.00
Labour charges	6,450.00	5,125.00
Bank Charges	-	603.00
Lease Rent	-	1.00
<b>Total (Rs)</b>	<b>1,784,675.02</b>	<b>1,682,341.31</b>
<b>VIRANGAM</b>		
Salaries	1,005,718.00	745,043.00
Contribution to P.F	101,682.00	22,752.00
Postage, Telegram & Telephone	1,103.00	990.00
Printing & Stationery	1,509.00	1,046.00
Water & Electricity charges	65,041.00	45,541.00
Contingencies including liveries	12,723.00	16,971.00
Maintenance of Building & Staff Quarters	34,621.00	8,804.00
Labour charges	567,429.00	485,315.00
<b>Total (Rs)</b>	<b>1,789,826.00</b>	<b>1,326,462.00</b>
<b>GUWAHATI</b>		
Salaries	421,664.00	270,876.00
Water & Electricity charges	37,119.00	28,305.00
<b>Total (Rs)</b>	<b>458,783.00</b>	<b>299,181.00</b>
<b>GRAND TOTAL</b>	<b>22,941,290.45</b>	<b>19,956,206.01</b>

## INDIAN RED CROSS SOCIETY DISASTER RELIEF FUND

### Schedule-P

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

1. The Accounts have been prepared under the historical cost method and in accordance with applicable Accounting Standards unless otherwise stated specifically.
2. The Accounts have been prepared on mercantile system of accounting except for income and expenses, assets/liabilities covered under Earmarked Project Funds/ State Units/ Official warehouses at the projects and other funds of the Society which are accounted for in the year of approval by the management on the receipt of statement/ bills from various units/ officials.
3. Donations received in kind and issued viz Relief Supplies and/or Fixed Assets / own made items or material purchased/charges thereof, are not being accounted for in respective head in the Financial Statements. Relief supplies are directly taken to warehouse.

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

Memorandum Record of such items is also not available.

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

Memorandum Record of assets is also not available.

5. Fixed assets, except those mentioned above are shown in Fixed Assets **Schedule G** and are stated at cost. However fixed assets purchased by or for warehouses since 2013-14 are separately accounted for in Fixed Asset Schedule.
6. Depreciation on fixed assets is computed on written down value method as per the Income Tax Act, 1961 to the credit of Depreciation Reserve. No depreciation has been charged on land Bahadurgarh.
7. No separate Bank and/or Investment Account are maintained in respect of each Earmarked Fund/Project. Payments, if any are made from Bank Account of the Society.
8. Investments are stated at cost.

Interest accrued on investments had been shown under the head Other Current Assets and Advances - **Schedule 'K'**.

9. Retirement Benefits:

- (i) Contribution for Gratuity is made to the Gratuity Fund of the Indian Red Cross Society based on approved budget for the year in respect of Kolkata and Bahadurgarh warehouses and National Headquarters only on yearly basis. No contribution is made for Arakonam, Vikhroli, Viramgam and Guwahati Warehouses.
- (ii) The short fall/excess in provision for liabilities over actual payment on above accounts, if any, have not been quantified.
- (iii) Leave Encashment/Ex-gratia is accounted for on cash basis.
- (iv) Society's Contribution for Provident fund of Staff is paid to the Provident Fund of the Indian Red Cross Society every Six Months.

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

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

**Notes to the Accounts**

1. Fixed Asset Register/records for assets (as per **Schedule-G**) showing details of various items grouped under the given head, 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 during the year.
2. Bank reconciliation for SBI Current Account 11084231053 shows that cheques deposited for collection, amounting to Rs. 21,810.00, unlinked bank credits of Rs. 9,68,737.00 not accounted for by Society and Cheque issued upto 28<sup>th</sup> December 2016 amounting to Rs. 89,973.00 are neither presented for payment nor transferred to Stale Cheque Account nor separate liability is booked in the books.  
  
Besides, unlinked bank credits of previous years amounting to Rs. 21,340.00 are shown as current liabilities (**Schedule F**) for which no details are available.
3. 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 are subject to reconciliation and confirmation and consequential adjustment or recovery on settlement.

Inter Fund balance shows credit balance (Net) of Rs. 19.56 crores (Rs. 17.06

- crores last year) as current liabilities (**Schedule-F**) and needs settlement.
4. Value of stock in different warehouses is neither reflected in the Financial Statements nor physically verified during the year. The value of relief material sent to affected sites are neither valued nor adjusted against receipt of relevant funds. Incidental/transport expenses towards the dispatch of such supplies to affected sites/inter transfer between warehouses are accounted for as '**Relief Supplies & Services**'. Funds received if any against such relief material is credited to Funds for replenishment of stores - **Schedule D**.
  5. TDS deduction from dues to parties and its payment to Government Account are not routed through TDS Payable Account in all cases. Thus TDS Payable Account does not reflect the true picture of TDS deduction and timely payment as per the Income Tax Act, 1961.

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

TDS deducted by banks and others is routed through Income Tax Recoverable Account, with a debit balance of Rs. 2,52,204.00.

TDS is being deducted only at the time of payment.
  6. GST paid for goods purchased/services received is directly accounted for as an expense.
  7. Delhi High Court order dated 31<sup>st</sup> May 2001 (page 4) exempted self occupied portion of building from levy of property tax.

In the absence for demand for Property Tax from Local Authorities, no payment / provision has been made for property tax on warehouses / staff quarters other than Vikhroli- Maharashtra.
  8. Common Expenditure of specified heads of the Indian Red Cross Society under various heads are allocated on an estimated basis to the different funds of the Society on an agreed ratio as per the decision of the Finance Committee of the Society long back, of which copy not readily available. The expenses allocated to Disaster Relief Fund for the year have been debited to respective Account of the Fund.
  9. Policy followed upto March 2001 for allocating interest earned on earmarked investment to respective Fund as "Allocated interest on Depreciation Reserve" has been discontinued and balance is shown as part of Capital Fund Schedule 'A'.
  10. Premises on Rent had been given to M/s Silver Pacific Packaging, Salt Lake, Kolkata. A sum of Rs. 3 lakhs is recoverable from them as on 31<sup>st</sup> March, 2009 subject to reconciliation. The tenant is neither paying the rent nor the Society has filed a vacation case against them nor a provision for rent due from April

2009 till date, has been made. The premises is under the lock of tenant. Legal advice is obtained. IRCS is issuing a legal notice, before filing a case.

11. Rs. 22,060/- provided to M/s CMAPS - architect for preparing Drawing and estimates for Viramgam warehouse in 2012 by debit to Capital work in Progress now transferred to Maintenance of Building and staff quarters as original project had been abandoned.

12. Imprest with Bahadurgarh Warehouse

The warehouse hold imprest of Rs. 50,000 plus bank balance of Rs. 11,000 - Total Rs. 61,000/- against sanction limit of Rs. 50,000. The management explained that they will take approval of managing body in its next meeting.

13. (i) A few expenses accounted for without support- bills/documentary-evidences but are approved by the management.

(ii) We have been informed that part of salary of Mrs. Rina Tripathi is recoverable from IFRC @ Rs. 30,000.00 per month - Total Rs. 10.89 lacs as on 31<sup>st</sup> March, 2017. But agreement to this effect/confirmation is not available.

14. Receipt and payment vouchers are not arranged systematically and needs improvement.

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

Sd/-  
**M. Ganapathi**  
Section Officer (F&A)

Sd/-  
**N.K. Singh**  
Deputy Secretary

Sd/-  
**Manish Choudhary**  
Joint Secretary (I/C)

Sd/-  
**M.P. Gupta**  
Hony. Treasurer

As per our report of even date

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

Place : New Delhi  
Date : 13th October 2017

K.K. KUBA  
Partner  
M. No. 06852

**INDIAN RED CROSS SOCIETY - NATIONAL HEADQUARTERS  
FOREIGN EXCHANGE FUND  
BALANCE SHEET AS AT 31ST MARCH, 2016**

LIABILITIES	SCHEDULE	As at 31.03.2017	As at 31.03.2016
<b>Earmarked Funds</b>			
Earthquake, Flood & Cyclone Relief Fund	<b>A</b>	74,913,669.20	75,137,447.20
Others	<b>B</b>	<b>106,915,938.57</b>	132,742,202.57
<b>Current Liabilities</b>	<b>C</b>	64,156,404.31	59,202,626.75
<b>INTEREST ON CLTD INVESTMENT *</b>		24,141,360.00	15,164,906.00
<b>Total</b>		<b>270,127,372.08</b>	<b>282,247,182.52</b>
<b>ASSETS</b>			
<b>Advances for Project Expenditure</b>	<b>D</b>	115,265,342.04	135,946,050.73
<b>Current Assets, &amp; Advances</b>	<b>E</b>	154,862,030.04	146,301,131.79
<b>Total</b>		<b>270,127,372.08</b>	<b>282,247,182.52</b>

\* Has been regrouped during the year

Schedule A to F form an integral part of the Accounts

As per our report of even date

For Sri Ravi Verma & Co.  
Chartered Accountants

M. Ganapathi  
Section Officer (F& A)

N.K. Singh  
Deputy Secretary

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

Manish Choudhary  
Joint Secretary (I/C)

M.P. Gupta  
Hony. Treasurer

Place : New Delhi  
Dated: 21 October 2017

SCHEDULE-A

Earmarked Funds :- Earthquake, Flood & Cyclone Relief Funds

As at 31.03.2016		PARTICULARS		As at 31.03.2017
(227,825.03)		<b>Gujrat Earthquake Relief &amp; Rehabilitation Project</b> As Per Last Balance Sheet		(227,825.03)
621,304.02		<b>Tsunami Relief</b> As per Last Balance Sheet		621,304.02
1,327,516.34		<b>Cyclone Projects</b> As per Last Balance Sheet		1,327,516.34
904,893.15		<b>Flood Relief Project</b> i) IFRC & Others As per Balance Sheet		904,893.15
11,270.50		ii) <b>SRC-Orissa Flood Rehabilitation Programme</b> As per Balance Sheet		11,270.50
124,227.00		iii) <b>Amcross- Flood 2000</b> As per Last Balance Sheet		124,227.00
150,681.00		iv) <b>Japanese Aided Flood Relief Project</b> As per Balance Sheet		150,681.00
203,283.38		v) <b>Bihar Flood-2002</b> As per Balance Sheet		203,283.38
277,504.07		vi) <b>IFRC-Flood-2004</b> As Per Last Balance Sheet		277,504.07
27,749.00		vii) <b>Danish Red Cross- Flood 2004</b> As per Last balance Sheet		27,749.00
11,788.00		viii) <b>Finnish Red Cross- Flood 2004</b> As per Balance Sheet		11,788.00
5,583.00		ix) <b>SRC-Flood 2004- Replenishment</b> As per Last Balance Sheet		5,583.00
54,100.00		x) <b>IFRC- Flood' 04 DP Stock</b> As per Last Balance Sheet		54,100.00
101,556.77		xi) <b>IFRC Flood 04 Mitigation Project</b> As per last balance Sheet		101,556.77
(6,150.00)		xii) <b>IFRC - Flood 2006</b> As per Last Balance Sheet		(6,150.00)
405,702.90		xiii) <b>IFRC - Flood 2007</b> As per Last Balance Sheet		405,702.90
105,201.00		xiv) <b>SRC - Flood 2007</b> As per Last Balance Sheet		105,201.00
465,882.00		xv) <b>BRC- Flood-2007</b> As per last balance sheet		465,882.00



16,356.00		<b>xvi) ARC - Flood 2007</b> As per Last Balance Sheet		16,356.00
(897.00)		<b>WHO- Bihar Flood 08</b> As per Last Balance sheet		(897.00)
10,237,228.00		<b>Donation for Bihar Flood</b> As per Last Balance Sheet		10,237,228.00
247,683.00		<b>CRC- Bihar Flood 08</b> As per Last Balance Sheet		247,683.00
6,417,000.00		<b>SRC- Flood 09</b> As per Last Balance Sheet		6,417,000.00
1,318,000.00		<b>Donation for Karnataka Flood</b> As per Last Balance Sheet		1,318,000.00
416,694.00		<b>ARC Flood 09</b> As per Last Balance Sheet		416,694.00
4,558,116.00		<b>Donation for Flood Relief</b> As per Last Balance Sheet		4,558,116.00
29,179.00		<b>IFRC-J&amp;K Earthquake 2013</b> As per Last Balance Sheet		29,179.00
877,619.00		<b>Turkish Red Cross-J&amp;K Earthquake 2013</b> As per Last Balance Sheet		877,619.00
18,168,040.10		<b>Donation for Utrkhand Flood 2013</b> As per Last Balance Sheet		18,168,040.10
46,746.00		<b>IFRC- Utrkhand DREF 2013</b> As per Last Balance Sheet		46,746.00
45,280.00		<b>IFRC - Flood 2015</b> As per Last Balance Sheet Less: Expenditure/Adjustment	45,280.00 45,280.00	-
-		<b>Donation for TamilNadu flood</b> Receipt	161,021.00	161,021.00
10,001,002.00	10,029,268.00 (28,266.00)	<b>Singapore R C Donation</b> As per last Balance Sheet Receipt Less: Expenditure/Adjustment	10,001,002.00 - (17,477.00)	10,001,002.00
8,019,186.00		<b>Donation for Cyclone Phailin</b> As per Last Balance Sheet		8,019,186.00
10,014,927.00		<b>Donation for J&amp;K Flood-14</b> As per Last Balance Sheet		10,014,927.00
<b>75,137,447.20</b>		<b>TOTAL</b>		<b>66,040,868.20</b>

SCHEDULE-B

Earmarked Funds :- Other Projects

As at 31.03.2016				As at 31.03.2017
(66,969.00)		<b>IFRC - CTI Renovation project</b> As per Last Balance Sheet		(66,969.00)
2,726,141.50		<b>Drought Relief</b> As per Last Balance Sheet		2,726,141.50
826,916.00		<b>Spain Aided Project for Andhra pradesh, West Bengal &amp; Orissa</b> As per Last Balance Sheet		826,916.00
(195,221.53)	(85,136.53) -	<b>IFRC - DREF Allocation Assistance</b> As per Last Balance Sheet Receipt Less:-Expenditure	(195,221.53) 2,179,837.00 (2,249,355.00)	(264,739.53)
(37,101.45)	(110,085.00)	<b>IFRC - Bhopal Shanti Town Health Project</b> As per Last Balance Sheet		(37,101.45)
1,306,804.97		<b>IFRC - Assam DFID-II DP/DR Programme</b> As per Last Balance Sheet		1,306,804.97
(384,894.88)		<b>IFRC - All India DP/DR</b> As per last Balance Sheet		(384,894.88)
455,849.00		<b>Disaster Management Centre</b> As per Last Balance Sheet		455,849.00
11,264.88		<b>CRC - Tamil nadu Nutrition Project</b> As per Last Balance Sheet		11,264.88
2,740,985.00		<b>BRC - Community Development Project- Jamnagar</b> As Per Last balance Sheet		2,740,985.00
128,401.00		<b>IFRC - National Youth Workshop Chandigarh</b> As per Last Balance Sheet		128,401.00
(265,012.00)		<b>IFRC- DP Stocks</b> As per Last Balance Sheet		(265,012.00)
(840,311.50)		<b>IFRC Community Care Centre</b> As per Last Balance Sheet		(840,311.50)
34,975.75		<b>IFRC - Barshi Drought - DM Programme</b> As per Last Balance Sheet		34,975.75

29,648,355.83	29,223,756.83 14,789,612.00 (14,365,013.00)	<b>IFRC - DM Progrmme</b> As Per Last Balance Sheet Receipts Less : Expenditure	29,648,355.83 8,691,551.00 (34,360,678.00)	3,979,228.83
1,328,078.00		<b>IFRC- Organisational Development- Gujrat</b> As per Last Balance Sheet		1,328,078.00
1,131,940.31		<b>IFRC- Organisational Development- NHQ</b> As per Last Balance Sheet		1,131,940.31
63,183.00		<b>IFRC - RCHV Training</b> As per Last Balance Sheet		63,183.00
34,928.00		<b>Korean Red Cross- JRC Special Fund</b> As Per Last Balance Sheet		34,928.00
(126,704.85)		<b>IFRC- NDRT Training Programme</b> As Per Last Balance Sheet		(126,704.85)
532,098.00		<b>IFRC- NDRT- II Training Programme</b> As per Last Balance Sheet		532,098.00
50,100.20		<b>IFRC- Ren. &amp; Rec. of Bhadurgarh Warehouse</b> As Per Last Balance Sheet		50,100.20
(50,099.46)		<b>IFRC- Ren. &amp; Rec. of Kolkatta Warehouse</b> As Per Last Balance Sheet		(50,099.46)
(17,112.73)		<b>IFRC- Ren. &amp; Rec. of Kolkatta Warehouse - Phase- II</b> As Per Last Balance Sheet		(17,112.73)
(45,346.50)		<b>SRC- Castilla La Mancha Health Project</b> As Per Last Balance Sheet		(45,346.50)
1,301,048.00		<b>SRC- Castilla La Mancha Health Project - II</b> As Per Last Balance Sheet		1,301,048.00
2,673.90		<b>Amcross- Global Aid Programme</b> As Per Last Balance Sheet		2,673.90
36,928.00		<b>Spanish Aided - D.P. Stock</b> As Per Last Balance Sheet		36,928.00
358,728.71		<b>SRC- Maintainence of Office in Orissa</b> As Per Last Balance Sheet		358,728.71
58,538.98		<b>IFRC - Bihar CBFA Programme</b> As Per Last Balance Sheet		58,538.98
66,220.00		<b>SRC- Health Response Unit- Log Train. Course</b> As Per Last Balance Sheet		66,220.00

116,062.00	<b>IFRC- LAN Project</b> As Per Last Balance Sheet	116,062.00
209,298.30	<b>AMCROSS - Disaster Mental Health Project</b> As Per Last Balance Sheet	209,298.30
31,762.00	<b>IFRC- Community Based Health Programme- West Bengal</b> As Per Last Balance Sheet	31,762.00
3,587.00	<b>AMCROSS- DP Stock</b> As Per Last Balance Sheet	3,587.00
2,844,170.03	<b>GRC Aided AP CBCP Project</b> As Per Last Balance Sheet	2,844,170.03
2,130,802.00	<b>GRC - Orissa Disaster Mitigation Programme-I</b> As Per Last Balance Sheet	2,130,802.00
11,440,099.93	<b>GRC - Orissa Disaster Mitigation Programme-II</b> As Per Last Balance Sheet	11,440,099.93
16,646,251.40	<b>IFRC- HIV/AIDS Programme</b> As Per Last Balance Sheet	16,646,251.40
(24,306.00)	<b>BRC - HIV/ AIDS Programme</b> As Per Last Balance Sheet	(24,306.00)
920,642.03	<b>GRC - HIV/ AIDS Programme</b> As Per Last Balance Sheet	920,642.03
1,237,479.50	<b>CRC - HIV/ AIDS Programme</b> As Per Last Balance Sheet	1,237,479.50
(157.48)	<b>IFRC- Renovation of VASANA Warehouse</b> As Per Last Balance Sheet	(157.48)
81,278.00	<b>IFRC Aided OD Meeting</b> As Per Last Balance Sheet	81,278.00
214,799.83	<b>IFRC - Peer Workshop- Varanasi</b> As Per Last Balance Sheet	214,799.83
(292,252.00)	<b>IFRC - Information Development</b> As Per Last Balance Sheet	(292,252.00)
167,613.00	<b>IFRC - NHQ Renovation Project</b> As Per Last Balance Sheet	167,613.00
(6,161.67)	<b>IFRC- Office Development Programme - Gujrat</b> As Per Last Balance Sheet	(6,161.67)

(131,531.70)		<b>IFRC- Polion SNID</b> As Per Last Balance Sheet		(131,531.70)
1,306,406.00		<b>SRC CBDP-03/04</b> As Per Last Balance Sheet		1,306,406.00
131,569.90		<b>SRC Community Health Programme - Gandhidham</b> As Per Last Balance Sheet		131,569.90
(24,204.00)		<b>SRC- IRUN DP&amp;DM Project</b> As Per Last Balance Sheet		(24,204.00)
627,806.00		<b>SRC-Office Maint. Project- Gandhidham</b> As Per Last Balance Sheet		627,806.00
489,300.51		<b>SRC- Orissa Cyclone Shelter Phase-II</b> As Per Last Balance Sheet		489,300.51
3,262.00		<b>ARC-WTC Victims Family</b> As Per Last Balance Sheet		3,262.00
		<b>ICRC</b>		
	16,893,440.42	As Per Last Balance Sheet	15,483,588.42	
	15,000,000.00	Receipts	19,018,500.00	
	31,893,440.42		34,502,088.42	
15,483,588.42	(16,409,852.00)	Less: Expenditure	(13,399,232.00)	21,102,856.42
10,500.00		<b>Afganistan Refugee Project</b> As Per Last Balance Sheet		10,500.00
14,636.00		<b>Hong Kong Red Cross- Tsunami Rel.Reh.</b> As Per Last Balance Sheet		14,636.00
151,404.00		<b>ARC - Tsunami ICR Programme</b> As Per Last Balance Sheet		151,404.00
6,701,103.96		<b>SRC-Tsunami STRP</b> As Per Last Balance Sheet		6,701,103.96
2,192,936.00		<b>Earthquake Relief</b> As Per Last Balance Sheet		2,192,936.00
284.00		<b>ARC- Earthquake Recovery Project</b> As Per Last Balance Sheet		284.00
430,898.00		<b>Oxfam (I) Trust - DM Programme</b> As Per Last Balance Sheet		430,898.00
596,019.00		<b>IFRC- Lehman Bros. Foundation</b> As Per Last Balance Sheet		596,019.00
168,114.00		<b>IFRC Public Health Emergency</b> As Per Last Balance Sheet		168,114.00

12,296.00		<b>IFRC- Workshop at Tripura</b> As Per Last Balance Sheet		12,296.00
(41,104.50)		<b>IFRC- Watsan-Tamilnadu,J&amp;k,A&amp;N</b> As Per Last Balance Sheet		(41,104.50)
266,629.00		<b>IFRC- Renovation of Viramgam Warehouse</b> As Per Last Balance Sheet		266,629.00
1,767,470.00		<b>IFRC- DFID-II</b> As Per Last Balance Sheet		1,767,470.00
145,100.00		<b>IFRC- Tsunami Relief Project</b> As Per Last Balance Sheet		145,100.00
1,527,528.83		<b>GRC- Bird FLU Project</b> As Per Last Balance Sheet		1,527,528.83
1,561.00		<b>IFRC First Aid Training</b> As Per Last Balance Sheet		1,561.00
22,806.00		<b>IFRC- Renovation of Arakonnam Warehouse</b> As Per Last Balance Sheet		22,806.00
3,933.00		<b>CP Child Project</b> As Per Last Balance Sheet		3,933.00
300,000.00		<b>BRC- DRR Project</b> As Per Last Balance Sheet		300,000.00
168,568.50		<b>IFRC- RCV Programme</b> As Per Last Balance Sheet		168,568.50
111,726.00		<b>IFRC-Renovation of Patna Warehouse</b> As Per Last Balance Sheet		111,726.00
117,580.85		<b>IFRC- Watsan Project</b> As Per Last Balance Sheet		117,580.85
4,159,291.82		<b>ITRC Bilateral Programme</b> As Per Last Balance Sheet Less:Expenditure	4,159,291.82 474,157.00	3,685,134.82
7.14		<b>IFRC- Ren. &amp; Rec. of Bhadurgarh Warehouse-II</b> As Per Last Balance Sheet		7.14
1,838,048.00		<b>Oxfam-DRR Project</b> As Per Last Balance Sheet		1,838,048.00
60,000.00		<b>ARC- DMC Project</b> As Per Last Balance Sheet		60,000.00

1,290,659.00		<b>Donation for West Bengal Cyclone</b> As Per Last Balance Sheet		1,290,659.00
1,815,430.00		<b>WHO- C.P. for Influenza</b> As Per Last Balance Sheet		1,815,430.00
122,226.00		<b>GRC-JRC/YRC Development Programme</b> As Per Last Balance Sheet		122,226.00
625,363.00		<b>SRC-Community Health Project in Orissa</b> As Per Last Balance Sheet		625,363.00
133,031.00		<b>IFRC-DRR Project</b> As Per Last Balance Sheet		133,031.00
(0.02)		<b>IFRC-Renovation of Rajkot Warehouse</b> As Per Last Balance Sheet		(0.02)
(1,547,399.93)		<b>ITRC- Construction of VTC at Bahadurgarh W/H</b> As Per Last Balance Sheet		(1,547,399.93)
21,716.00		<b>CRC-DRR Project</b> As Per Last Balance Sheet		21,716.00
2,192,211.98	1,667,022.98 6,086,008.00 (5,560,819.00)	<b>IFRC- MDR TB Project</b> As Per Last Balance Sheet Receipts Less: Expenditure	2,192,211.98 2,709,448.00 (5,852,090.00)	(950,430.02)
214,858.01		<b>IFRC H2P Project - USAID</b> As Per Last Balance Sheet		214,858.01
205,848.00		<b>TROCAIRE-Strength IAG in Orissa</b> As Per Last Balance Sheet		205,848.00
130,363.20		<b>IFRC Humanitarian Values</b> As Per Last Balance Sheet		130,363.20
54,754.00		<b>ARC- DM Programme</b> As Per Last Balance Sheet		54,754.00
435,898.00		<b>IFRC- MALARIA PREVENTION &amp; CONTROL PROG</b> As Per Last Balance Sheet		435,898.00
1,434,920.00		<b>Concern WW RC - DRR Project</b> As Per Last Balance Sheet		1,434,920.00
452,926.60		<b>CRS - Strength IAG Project</b> As Per Last Balance Sheet		452,926.60

(187,158.00)		<b>IFRC - Renovation of Vikhroli Warehouse</b> As Per Last Balance Sheet		(187,158.00)
250,000.00		<b>IFRC Climate Change Adaptation</b> As Per Last Balance Sheet		250,000.00
443,252.00		<b>ITRC- Construction of VTC Road at Bahadurgarh W/H</b> As Per Last Balance Sheet		443,252.00
37,569.00		<b>IFRC-Measles</b> As Per Last Balance Sheet		37,569.00
427,261.00		<b>IFRC-New York-CCC Programme</b> As Per Last Balance Sheet		427,261.00
3,568,816.00		<b>GRC-ODMP-III</b> As Per Last Balance Sheet		3,568,816.00
265,826.00		<b>IFRC-Cyclone Thane</b> As Per Last Balance Sheet		265,826.00
1,692,310.00		<b>ITRC-Donation for Watsan Unit</b> As Per Last Balance Sheet		1,692,310.00
52,252.00		<b>IFRC-NDWRT Training Programme</b> As Per Last Balance Sheet	52,252.00	
		Receipts	-	
		Less: Expenditure	(50,000.00)	2,252.00
3,459,383.00		<b>Irish Red Cross -TB Project</b> As Per Last Balance Sheet	3,459,383.00	
		Receipts	2,238,314.00	
		Less: Expenditure	(4,474,868.00)	1,222,829.00
		<b>Australian R C Gap Meeting</b>		
	-	Receipt	638,627.00	
	-	Less:Expenditure	442,161.00	196,466.00
<b>132,742,202.57</b>		<b>TOTAL</b>		<b>106,915,938.57</b>



## CURRENT LIABILITIES

## SCHEDULE-C

As at 31.03.2016 Amount (Rs.)		PARTICULARS		As at 31.03.2017 Amount (Rs.)
7,656,319.15		A) Inter Fund		8,650,559.15
805,667.92		B) Other Payables		805,667.92
2,426,544.82		C) Payable to Sundry Creditors		6,913,577.82
4,505,350.32		D) Payable against Projects		5,112,821.63
240,553.00		E) ARC- Unadjusted Reimbursement		240,553.00
99,793.00		F) CRC- Unadjusted Reimbursement		99,793.00
39,639,883.06		G) Other Receipts		42,269,397.31
2,718,318.00		H) Donation		97,942.00
1,110,197.48		J) IFRC- Unadjusted Reimbursement		(33,907.52)
<b>59,202,626.75</b>		<b>TOTAL</b>		<b>64,156,404.31</b>

SCHEDULE-D

Advance for Project Expenditure to State Branches

As at 31.03.2016 Amount (Rs.)		Particulars		As at 31.03.2017 Amount (Rs.)
160,552.78	60,275.76 100,277.02	<b>Flood Relief Project</b> Advance to Bihar State Branch for 2000 Advance to West Bengal State Branch	60,275.76 100,277.02	160,552.78
8,159.72		<b>IFRC- Bihar Flood 2002</b> Advance to Bihar State Branch		8,159.72
424,881.99		<b>SRC- Orissa Cyclone Project</b> Advance to Orissa State Branch		424,881.99
200,000.00		<b>IFRC - DREF Allocation Project</b> Advance to Arunachal State Branch		200,000.00
288,047.75	253,072.00 34,975.75	<b>Drought Relief</b> Advance to Rajasthan State Branch Advance to Maharashtra State Branch	253,072.00 34,975.75	288,047.75
170,789.56		<b>ARC- Gujrat Earthquake Rehabilitation Project WATSAN</b> Advance To Patan Branch		170,789.56
	2,772,782.00	<b>ICRC</b> Advance to J&K State Branch	2,732,343.00	
	1,348,767.00	Advance to Maharashtra ST. Br.	2,654,550.00	
	94,023.00	Advance to Karnataka St. Br.	94,023.00	
	1,409,399.00	Advance to Nagaland Branch	1,522,090.00	
	611,533.00	Advance to Punjab Branch	611,533.00	
	176,064.00	Advance to Rajasthan State Branch	176,064.00	
	1,731,871.00	Advance to Tamilnadu State Branch	1,160,539.00	
	30,171.00	Advance to Delhi State Branch	30,171.00	
	158,716.50	Advance to Tripura State Branch	158,716.50	
	226,138.00	Advance to Manipur State Branch	3,007,886.00	
	596,955.00	Advance to A.P. State Branch	1,759,795.00	
	117,302.00	Advance to Assam State Branch	90,408.00	
	600,096.00	Advance to Orissa State Branch	2,095,292.00	
	228,103.00	Advance to Bihar State Branch	228,103.00	
	474,980.00	Advance to U.P. State Branch	190,476.00	
	833,397.00	Advance to Gujarat State Branch	590,296.00	
	646,500.00	Advance to A&N State Branch	646,500.00	
	46,154.00	Advance to M.P. State Branch	46,154.00	
	150,309.00	Advance to Meghalaya State Branch	66,022.00	
	552,529.00	Advance to Jharkhand State Branch	552,529.00	
	14,684.00	Advance to Uttarakhand State Branch	14,684.00	
13,321,935.50	501,462.00	Advance to West Bengal State Branch	942,842.00	19,371,016.50
477,621.40	426,198.77 51,422.63	<b>Amcross- Global AIDS Programme</b> Advance to Namakkal Branch Advance to others	426,198.77 51,422.63	477,621.40

2,130,802.00		<b>GRC- Orissa Disaster Mitigation Prog.</b> Advance to Orissa State Branch		2,130,802.00
17,698.40	1,248.90 16,449.50	<b>Amcross- Disaster Mental Health</b> Advance to Bhuj Branch Advance to Tamilnadu Branch	1,248.90 16,449.50	17,698.40
2,726,166.00		<b>BRC- Community Development Project- Jamnagar</b> Advance To Disstt. Branch Jamnagar		2,726,166.00
768,831.03		<b>GRC- Community Based Cyclone Project</b> Advance to A.P. State Branch		768,831.03
15,220,525.29	75,000.00 292,835.30 432,520.50 5,937,855.75 274,362.00 500,308.41 70,309.00 7,637,334.33	<b>IFRC - HIV/AIDS</b> Advance to Gobichetty Palayam Branch Advance to Maharashtra Branch Advance to Salem Branch Advance to A.P. Branch Advance to Erode Branch Advance to Nammakal Branch Advance to Dhampuri Branch Advance to Tamilnadu State Branch	75,000.00 292,835.30 432,520.50 5,937,855.75 274,362.00 500,308.41 70,309.00 7,637,334.33	15,220,525.29
121,096.00		<b>BRC - HIV/AIDS</b> Advance to U.P. State Branch		121,096.00
1,363,729.00		<b>CRC - HIV/AIDS</b> Advance to Karnataka State Branch		1,363,729.00
817,741.83		<b>GRC - HIV/AIDS</b> Advance to Maharashtra state branch		817,741.83
27,252,148.28	2,239,934.84 1,413,457.50 1,582,429.19 1,946,749.00 2,924,777.50 3,471,289.00 3,336,283.10 2,691,857.15 1,077,719.00 1,191,229.00 222,000.00 689,364.00 1,656,780.00 1,790,334.00 251,035.00 578,710.00 188,200.00	<b>IFRC - DM Programme</b> Advance to Bihar State Branch Advance to Maharashtra state branch Advance to Orissa state branch Advance to Tamilnadu state branch Advance to A.P. state branch Advance to Gujarat state branch Advance to Assam state branch Advance to West Bengal state branch Advance to Himachal Pradesh state branch Advance to Manipur state branch Advance to Telengana state branch Advance to A&N Warehouse Advance to Tripura state branch Advance to Uttrakhand state branch Advance to M.P. state branch Advance to U.P. state branch Advance to Chattishgarh state branch	306,387.84 786,906.50 - - - 688,633.00 428,184.10 40,619.15 402,494.00 - 191,958.00 - - 55,237.00 187,035.00 - -	3,087,454.59
992,060.78		<b>SRC- Gujrat Reh/ Rec</b> Advance to Gandhidham Disstt. Branch		992,060.78

627,806.00		<b>SRC- Office Maintinence</b> Advance to Gandhidham Disstt. Branch		627,806.00
131,569.90		<b>SRC- Health Project</b> Advance to Gandhidham Disstt. Branch		131,569.90
549,290.50		<b>SRC - CASTILLA LA MANCHA HEALTH PROJECT</b> Advance to Orissa State Branch		549,290.50
297,867.60		<b>SRC - CASTILLA LA MANCHA HEALTH PROJECT - II</b> Advance to Orissa State Branch		297,867.60
31,762.00		<b>IFRC- Community Based Health Programme</b> Advance to West Bengal State Branch		31,762.00
68,405.45		<b>IFRC- Community Care Centre</b> Advance to Dharampuri Branch		68,405.45
11,440,023.79		<b>GRC - ODMP-II</b> Advance to Orissa State Branch		11,440,023.79
39,437.98		<b>IFRC - Bihar CBFA Programme</b> Advance to Bihar State Branch		39,437.98
		<b>IFRC - Organisational Development</b>		
	908,773.00	Advance to Gujrat State Branch	908,773.00	
	72,000.00	Advance to Uttarakhand State Branch	72,000.00	
	114,559.00	Advance to Meghalaya State Branch	114,559.00	
	211,338.00	Advance to M.P. State Branch	211,338.00	
	60,000.00	Advance to West Bengal State Branch	60,000.00	
	173,145.60	Advance to U.P. State Branch	173,145.60	
2,283,643.60	743,828.00	Advance to A&N State Branch	743,828.00	2,283,643.60
		<b>Tsunami Relief</b>		
	100,000.00	Advance to A.P. State Branch	100,000.00	
519,057.00	419,057.00	Advance to Tamilnadu State Branch	419,057.00	519,057.00
		<b>SRC - Tsunami Relief Short Term Recovery Plan</b>		
6,198,598.23		Advance to A.P. State Branch		6,198,598.23
		<b>SRC - Maintinence of office - Orissa</b>		
826,484.71		Advance to Orissa State Branch		826,484.71
		<b>IFRC- Flood 04 Mitigation Project</b>		
134,154.77		Advance to Bihar State Branch		134,154.77
		<b>SRC - Community Disaster Preparedness</b>		
1,282,201.00		Advance to Orissa State Branch		1,282,201.00
		<b>Oxfam (I) Trust - DM PProgramme</b>		
416,578.00		Advance to Orissa State Branch		416,578.00

1,838,048.00		<b>Oxfam (I) Trust - DRR Project</b> Advance to Orissa State Branch		1,838,048.00
	2,468,000.00	<b>IFRC- DFID -II</b> Advance to Bihar State Branch	2,468,000.00	
4,183,074.10	1,306,074.10	Advance to Assam State Branch	1,306,074.10	
	409,000.00	Advance to Rajasthan State Branch	409,000.00	4,183,074.10
131.00		<b>IFRC-Public Health Emergency</b> Advance to Punjab State Branch		131.00
111,726.00		<b>IFRC-Renovation of Patna Warehouse</b> Advance to Patna State Branch		111,726.00
	2,613.50	<b>IFRC - FLOOD'07</b> Advance to A.P. State Branch	2,613.50	
402,613.50	200,000.00	Advance to Kerala State Branch	200,000.00	
	200,000.00	Advance to U.P. State Branch	200,000.00	402,613.50
35,463.50	17,863.50	<b>IFRC-RCV Programme</b> Advance to Maharastra State Branch	17,863.50	
	17,600.00	Advance to Punjab State Branch	17,600.00	35,463.50
467,634.00	44,021.00	<b>GRC-Bird Flu Project</b> Advance to A.P.State Branch	44,021.00	
	359,943.00	Advance to Manipur State Branch	359,943.00	
	63,670.00	Advance to Haryana State Branch	63,670.00	467,634.00
300,000.00		<b>BRC-DRR Project</b> Advance to Assam State Branch		300,000.00
6,378.00		<b>Italian Red Cross-Bilateral Programme</b> Advance to Punjab State Branch		6,378.00
150,000.00		<b>Donation for West Bengal Cyclone</b> Advance to West Bengal State Branch		150,000.00
480,182.00		<b>SRC - Community Health Project</b> Advance to Orissa State Branch		480,182.00
71,904.00	19.00	<b>IFRC - DRR Project</b> Advance to Maharastra State Branch	19.00	
	71,885.00	Advance to Gujarat State Branch	71,885.00	71,904.00
900,000.00	100,000.00	<b>WHO - C.P.Influnza</b> Advance to A.P. State Branch	100,000.00	
	100,000.00	Advance to Chattisgarh State Branch	100,000.00	
	100,000.00	Advance to Dadar & Nagar Havelli State Branch	100,000.00	
	100,000.00	Advance to Gujarat State Branch	100,000.00	
	100,000.00	Advance to J&K State Branch	100,000.00	
	100,000.00	Advance to Orissa State Branch	100,000.00	
	100,000.00	Advance to Tripura State Branch	100,000.00	
	100,000.00	Advance to Uttarakhand State Branch	100,000.00	
	100,000.00	Advance to West Bengal State Branch	100,000.00	900,000.00

192,211.01	107,643.00 36,898.40 47,669.61	<b>IFRC - H2P Project-USAID</b> Advance to A.P. State Branch Advance to Punjab State Branch Advance to Maharastra State Branch	107,643.00 36,898.40 47,669.61	192,211.01
205,848.00		<b>TROCAIRE - Strenght IAG</b> Advance to Orissa State Branch		205,848.00
1,927,190.98	363,925.00 796,028.00 557,793.00 178,944.98 - 30,500.00	<b>IFRC - MDR TB Project</b> Advance to Punjab State Branch Advance to U.P. State Branch Advance to Haryana State Branch Advance to Karnataka State Branch Advance to Gujarat State Branch Advance to Bihar State Branch	343,925.00 829,235.00 401,960.00 262,859.98 675,213.00 30,500.00	2,543,692.98
130,363.20		<b>IFRC - Humanitarian Values</b> Advance to U.P. State Branch		130,363.20
113,502.00		<b>GRC - JRC/YRC</b> Advance to U.P State Branch		113,502.00
296,980.00		<b>IFRC- Malaria P&amp;C Prog</b> Advance to Orissa State Branch		296,980.00
452,926.60		<b>CRS- STR- IAG</b> Advance to Orissa State Branch		452,926.60
1,434,920.00		<b>Concern WW RC- DRR</b> Advance to Orissa State Branch		1,434,920.00
250,000.00		<b>IFRC - Climate Change Adaptation</b> Advance to Gujrat State Branch		250,000.00
3,568,816.00		<b>GRC-ODMP-III Project</b> Advance to Orissa State Branch		3,568,816.00
234,000.00		<b>IFRC-NEW YORK-CCC PROGRAMME</b> Advance to A.P. State Branch		234,000.00
5,596.00		<b>IFRC-MEASLES PROGRAMME</b> Advance to Uttar Pradesh State Branch		5,596.00
265,826.00	161,714.00 104,112.00	<b>IFRC-CYCLONE-THANE</b> Advance to Tamilnadu State Branch Advance to Puducherry State Branch	161,714.00 104,112.00	265,826.00
23,711,049.00		<b>EARMARKED FUNDS OUT OF DONATION RECD-DP STOCK</b> Advance to International Federation of Red Cross & Red Crescent Less:-Unspent balance received	23,711,049.00 1,144,105.00	22,566,944.00

2,900,000.00		<b>Irish RC-TB Project</b> Advance to Punjab state branch		854,494.00
-		<b>IFRC-BOCA WORKSHOP-2016</b> Advance to Gujarat State Branch		8,013.00
<b>135,946,050.73</b>		<b>TOTAL</b>		<b>115,265,342.04</b>

SCHEDULE-E

**CURRENT ASSETS & ADVANCES**

As at 31.03.2016 Amount (Rs.)		Particulars		As at 31.03.2017 Amount (Rs.)
324,000.00		<b>Security Deposits (IFRC-HIV/AIDS)</b> Shobha Kalyana Mandapam - Chennai		324,000.00
3,061,245.04	1,915,006.54 1,146,238.50	<b>Advances</b> a) Sundry Parties b) Advance to staff	1,915,006.54 1,128,036.50	3,043,043.04
142,179,742.75	27,751,313.22 114,428,429.53	<b>Bank Balances</b> a) With State bank of India in Current A/c no.11084231133 b) CLTD A/c linked with State Bank of India Current A/c	27,394,952.47 123,353,421.53	150,748,374.00
32,824.52		IFRC- Unadjusted Reimbursement		-
736,144.00		TDS Recoverable		736,144.00
-		Belgium RC Recoverable		10,469.00
<b>146,301,131.79</b>		<b>Total</b>		<b>154,862,030.04</b>

**INDIAN RED CROSS SOCIETY  
FOREIGN EXCHANGE FUND  
RECEIPT & PAYMENT ACCOUNT  
FOR THE PERIOD OF 01.04.2016 to 31.03.2017**

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
To Opening Balance (Bank-SBI Current Account, Account Number 11084231133)	27,751,313.22		
IFRC-DM PROGRAMME	8,691,551.00	ICRC-ADV. TO J&K ST.BR.	800,000.00
ICRC	19,000,000.00	ICRC-ADV TO MAHARASTRA BR.	3,200,000.00
IFRC-MDR TB PROJECT	2,709,448.00	ICRC-ADV. TO MEGHALAYA ST.BR.	116,000.00
IRISH RED CROSS-TB PROJECT	2,238,314.00	ICRC-ADV. TO TAMILNADU ST.BR.	750,000.00
Birkett Long LLP Client-London on behalf of Maharashtra for Bel Air Hospital Maharashtra	6,496,961.00	IFRC-DM PRG-ADV.TO W.B. ST.BR.	396,000.00
Michelin India Private Limited	408,000.00	IFRC-DM PRG-ADV BIHAR ST.BR.	319,000.00
Cooper Standard Foundation on behalf of Tamil Nadu St.branch for Kancheepuram distt.br.	127,182.00	IFRC-DM PRG-ADV.TO ORISSA ST.BR.	370,000.00
FC (J) Ltd. A.Dinshaw,F.Dinshaw on behalf of Maharashtra St.branch for construction of toilets in rural areas	2,167,375.00	IFRC-DM PRG-ADV.TO TAMILNADU ST.BR.	749,410.00
Give 2 Asia-USA on behalf of Maharashtra St Branch for Auxiliary Nurses & Midwives at Bel Air Hosp.Maharashtra	1,833,314.00	IFRC-DM PRG-ADV.TO TELENGANA ST.BR.	340,000.00
Michelin Tyres for School Health & Hygiene Promotion Project implemented by IRCS-TamilNadu	572,000.00	IFRC-DM PRG-ADV.TO A.P. ST.BR.	381,250.00
Bel Air College of Nursing-Panchgani on behalf of Maharashtra St Branch for humanitarian work in filed of nursing Tr.	443,794.00	ICRC -ADV. MANIPUR STATE BRANCH	3,942,930.00
Johnson & Johnson twds the treatment of poor TB & MDR patients at Bel Air Hospital-Panchgani for 2016-17	5,333,350.00	IFRC-DM PRG-ADV.TO GUJARAT ST.BR.	539,000.00
Australian Red Cross Blood Service for GAP Meeting-2016	638,627.00	ICRC-ADV. A.P.STATE BR.	2,100,000.00
CLTD INVESTMENT	51,462.00	ICRC-ADV. TO ORISSA ST.BR.	3,100,000.00
CSC Vietnam Co.Ltd. US \$ 1490 (Rs.98340-250-148=97942)	97,942.00	IFRC-DM PRG-ADV. TO ASSAM STATE BR	481,750.00



Receipt	Amount (Rs.)	Payment	Amount (Rs.)
IFRC for AMCDRR exhibition	254,725.00	ICRC-ADV. WEST BENGAL ST.	1,250,000.00
IFRC-BIHAR FLOOD RELIEF-2016	645,009.00	ICRC-ADV. TO ASSAM ST. BR	900,000.00
IFRC DREF Allocation	979,837.00	IFRC-DM PRG-ADV.TO TRIPURA ST.BR.	376,750.00
Staff Ashok Kumar Gupta	8,023.00	IFRC-DM PRG-ADV UTARAKHAND ST.	544,250.00
		ICRC-ADV. TO U.P. ST.BRANCH	58,525.00
		ICRC-ADV.TO GUJARAT ST BR	900,000.00
		IFRC-MDR TB PROJ-AD.TO HARYANA	522,043.00
		IFRC-MDR TB PROJ-AD.TO U.P.	1,526,661.00
		IFRC-MDR TB PROJ-AD.TO KARNATAKA	936,790.00
		IFRC-DM PRG-ADV TO A&N ST.BR.	308,000.00
		IFRC-DM PRG-ADV TO U.P ST.BR.	467,750.00
		IFRC-MDR TB Project-Adv.to Gujarat St.Br.	3,237,660.00
		ICRC-ADV.CHATTISGARH ST. BR.	2,200,000.00
		IFRC-DM PRG-ADV.TO MANIPUR ST.BR.	321,750.00
		ICRC-ADV. TO NAGALAND ST.BR.	300,000.00
		IFRC-DM PRG-Adv.Himachal Pradesh St.Br.	666,500.00
		IFRC-AMCDRR EXHIBITION	144,725.00
		IFRC-BIHAR FLD RLF-2016-ADV.TO BRANCH	400,000.00
		IFRC-BOCA Workshop-2016 Adv.To Gujarat St.Branch	427,434.00
		IRCS-MAHARASHTRA STATE BRANCH- FOR DIGITAL X RAY MACHINE FOR BEL AIR HOSPITAL PANCHAGANI	1,349,341.00
		IRCS-MAHARASHTRA STATE BRANCH-FOR BEL AIR HOSPITAL PANCHAGANI	6,496,961.00
		IRCS-MAHARASHTRA STATE BRANCH-FOR BOMBAY CITY BRANCH FOR ITS WATER & SANITATION PROJECT	2,167,375.00

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
		IRCS-TAMILNADU STATE BRANCH-FOR RELIEF IN STATE	127,182.00
		IRCS-TAMIL NADU STATE BRANCH -FOR IMPLEMENTATION OF SCHOOL HEALTH & HYGIENE PROMOTION	408,000.00
		IRCS-TAMIL NADU STATE BRANCH - FOR IMPLEMENTATION OF SCHOOL HEALTH & HYGIENE PROMOTION	572,000.00
		IRCS-MAHARASHTRA STATE BRANCH-FOR ANM NURSING TRAINING PROGRAMME AT BEL AIR HOSPITAL PANCHAGANAI	1,833,314.00
		AUSTRALIAN GAP MEETING -2016	442,161.00
		BELGIAM RC RECOVERABLE	10,469.00
		Mr.Ram Annamalai President Tamil Association Colorado for Tamil Nadu Flood-16	161,021.00
		IRISH RC-TB PRJ-ADV.TO PUNJAB ST.BR.	1,500,000.00
		STAFF-MR.KIRTI RAJ THAKUR	5,447.00
		STAFF-MRS. ANITA TEHLAN-ASOS,BHG	10,555.00
		STAFF-S S CHOUDHRY	10,085.00
		IFRC-DM PROGRAMME	1,244,129.00
		ICRC	606,774.00
		IFRC-MDR TB PROJECT	805,526.00
		AUDIT FEES	2,500.00
		TDS PAYABLE	7,007.00
		ADJUSTMENT - DR	24,144.00
		IRISH RED CROSS-TB PROJECT	929,362.00
		LEGAL & PROFESSIONAL CHARGES	52,250.00
		ADM.EXP. - BANK CHARGES	2,144.75
		ADM.EXP. - AUDIT FEE	26,213.00
		IFRC-DREF ADV.TO ASSAM STATE BRANCH	1,082,923.00

Receipt	Amount (Rs.)	Payment	Amount (Rs.)
		IFRC DREF ALLOCATION	688.00
		IFRC FLOOD-16 ADV.TO ASSAM STATE BRANCH	50,000.00
		M/S. GLOBAL IMAGE	51,525.00
		Closing Balance (Bank-SBI Current Account , Account Number 11084231133)	27,394,952.47
<b>Grand Total</b>	<b>80,448,227.22</b>	<b>Grand Total</b>	<b>80,448,227.22</b>

**As per our report of even date**

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

**M. Ganapathi**  
Section Officer (F&A)

**N.K. Singh**  
Deputy Secretary

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

**Manish Choudhary**  
Joint Secretary (I/C)

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

**INDIAN RED CROSS SOCIETY - BLOOD BANK  
BALANCE SHEET AS AT 31ST MARCH, 2017**

Previous Year (Rs.)	Liabilities	Rs.	Current Year Rs.	Previous Year Rs.	Assets	Rs.	Current Year Rs.
1,608,675.00	<b>CAPITALACCOUNT</b>				<b>FIXED ASSETS</b>		
	<b>(a) Corpus Fund</b>	1,608,675.00			<b>(a) Furniture &amp; Equipments:</b>		
208,548.09	<b>(b) Furniture &amp; Equipments</b> grants from Govt of India	208,548.09		208,548.09	<b>i) Against Govt Grants</b> As per last Balance Sheet		208,548.09
800,000.00	<b>(c) Cell Separator</b> grants from Delhi Admn.	800,000.00		3,717,026.75	<b>ii) Against own funds</b> As per last Balance Sheet	3,719,546.75	3,735,658.75
1,670,000.00	grants from MOH	1,670,000.00		2,520.00	Add: during the year	16,112.00	
135,679.00	<b>(d) Computers</b> Grants from Charities Aid Foundation,USA	135,679.00		2,579,677.18	<b>(b) Cell Separator</b> As per last Balance Sheet		2,579,677.18
347,265.00	<b>(e) Gifted Assets</b>				<b>(c) Gifted Assets</b>		
	<b>i) Equipments</b>	347,265.00		347,265.00	<b>i) Equipment</b> Received from German Red Cross As per last Balance Sheet		347,265.00
223,170.00	<b>ii) Vehicles</b>	223,170.00		223,170.00	<b>ii) Vehicles</b> Received from German Red Cross As per last Balance Sheet	223,170.00	
13,756,352.00	As per last Balance Sheet	13,756,352.00		13,756,352.00	Mobile Bus - DSACS	13,756,352.00	
660,965.63	Add : Mobile Bus	660,965.63		660,965.63	Blood Transportation Van-DSACS	660,965.63	
1,706,660.00	Add : Mobile Van-DSACS	1,706,660.00		1,706,660.00	Mobile Van -SBI	1,706,660.00	16,347,147.63
84,672.83	Add : Mobile Van- SBI	84,672.83			<b>iii) Furniture &amp; Equipment</b> As per last Balance Sheet		44,672.83
4,481,110.00	<b>iii) Furniture &amp; Equipment</b>	84,672.83		44,672.83	<b>iv) Computers</b> Against Grant from Aid Foundation As per last Balance Sheet		134,500.00
	<b>iv) Donated Equipment under GAP-Amcross</b>	4,481,110.00	25,683,097.55		<b>v) Donated Equipment under GAP-Amcross</b> As per last Balance Sheet		4,481,110.00
8,847.00	<b>Earmarked Funds:</b>			134,500.00	<b>Plant &amp; machinery</b> As per last Balance Sheet		1,177,549.00
	<b>(a) For AIDS Programme</b>			4,481,110.00	<b>Investment at Cost</b>		210,000.00
162,905.09	As per last Balance Sheet	-					
7466.00	<b>(b) Thelassaemia Fund</b>	170,371.09		1,177,549.00			
	As per Last Balance Sheet			210,000.00			
	Add: Received during the year	7462.00	177,833.09				
40,000.00	Add: Interest received during the year						
-	<b>(C) For Mobile Bus - DSACS</b>	31,563.00					
(8,437.00)	As per last Balance Sheet	-					
	Add: Received during the year	31,563.00					
	Less : Expenses during the year						
194,337.45	<b>(d) Blood Safety Project-German Red Cross</b>	194,337.45					
-	As per Last Balance Sheet						
-	Add: Received during the year		194,337.45				
	Less : Expenses during the year						
1,091,805.13	Depreciation Reserve - Plant & Machinery	1,103,179.13					
9,915.00	Depreciatino Reserve - Furniture & Equipment	21,452.00	1,124,631.13				
<b>27,189,936.22</b>	<b>Carried Over</b>		<b>30,579,899.22</b>	29,250,016.48	<b>Carried Over</b>		<b>29,266,128.48</b>

Previous Year (Rs.)	Liabilities	Rs.	Current Year Rs.	Previous Year Rs.	Assets	Rs.	Current Year Rs.
27,189,936.22	<b>Brought Forward</b>		<b>30,579,899.22</b>	29,250,016.48	<b>Brought Forward</b>		29,266,128.48
	<b>CURRENT LIABILITIES &amp; PROVISIONS</b>				<b>CURRENT ASSETS AND ADVANCES</b>		
459,961.00	(a) <b>Current Liabilities</b>				(a) <b>Current Assets</b>		
31,965,221.64	Sundry Creditors	418,499.00		7,620.00	Cash in hand	4,680.00	
1,010,946.00	Inter Fund Adjustments(net)	30,443,521.57		1,199,743.77	Savings Bank Account - Rail Bhawan	1,185,213.77	
	Expenses Payable	1,034,120.00		107,812.47	S B Thalassaemia Bank Account	113,298.47	
	7th Pay Commissin Arrears Payable	5,533,439.00	37,429,579.57	2,005,226.40	S B A/ c - IDBI	6,665,788.40	7,981,167.64
				4,725.00	Interest Accrued	12,187.00	
				81,013.00	(b) <b>Advances</b>		
				194,907.00	Advances to staff	17,475.00	
				12,000.00	Prepaid Expenses	376,096.00	
				24,472.00	Imprest	25,000.00	
				10,000.00	Advance for Accreditation for NBL/NBH etc.	24,472.00	
				489.00	Amt. Recoverable from M/s Diagst	-	
				250,323.00	Income Tax recoverable	594.00	
					Recoverable from IRISH-TB Project	66,000.00	
					Dr. Jasbir Singh (Recoverable-Income Tax)	87,100.00	596,737.00
					<b>Deficit</b>		
				27,477,716.74	As Per Income & Expenditure Account		
					Less: Transferred to General Fund		30,165,445.67
60,626,064.86	<b>Total Rs</b>		<b>68,009,478.79</b>	<b>60,626,064.86</b>	<b>Total Rs</b>		<b>68,009,478.79</b>

**M. Ganapathi**  
Section Officer  
(F&A)

**N.K. Singh**  
Deputy  
Secretary

**Manish Choudhary**  
Joint  
Secretary (I/C)

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

## NOTE:

We have audited the above Balance Sheet of the Blood Bank of Indian Red Cross Society, New Delhi as at 31st March 2017 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.

For Sri Ravi Verma & Co.  
Chartered Accountants

Place : New Delhi

Dated: 23.10.2017

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

**INDIAN RED CROSS SOCIETY – BLOOD BANK**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

Previous Year (Rs.)	Expenditure	Rs.	Current Year Rs.	Previous Year Rs.	Income	Rs.	Current Year Rs.
22,887,582.85	<b>A. Management Expenses</b>				Interest received : On Fixed Deposits	11,100.00	
767,036.00	Salaries	25,636,918.95		11,100.00	On SB Account	183,616.00	1,94,716.00
2,000,000.00	Salaries - Yth Pay Commission	3,856,405.00		143,897.00	Donations		2,526,500.00
68,359.35	Contribution to Provident Fund	762,940.00		294,400.00	Grant from G O I -MOH&FW 2016-17		4,000,000.00
18,983.65	Contribution to PF-7th Pay Commission	1,677,034.00		600,000.00	Grant from DSACS(contingent purpose)		100,000.00
68,050.00	Contribution to Gratuity	4,000,000.00		192,000.00	Grant for model BBK-DSACS		192,000.00
472,232.79	Professional Service	64,896.30		20.00	Miscellaneous Receipts		192,000.00
698,343.00	Leave Travel Concession	147,926.00			Component Receipts-NPFC-Mumbai		648,000.00
273,302.56	Travelling Expenses	61,600.00			Grant from SBTC-GTB Hospital		1,800,000.00
7,223.95	Medical Aid to staff	335,002.05		2,028,660.00	Blood Testing & processing charges	1,596,900.00	
21,590.00	Maintenance of Building	739,589.00			Less : Refunds	1,170.00	1,595,730.00
-	Maintenance of Staff Quarters	73,004.14			Blood Security received	820,800.00	
45,223.43	Liveries to Staff	3,724.35		(7,500.00)	Less : Refunds	12,600.00	808,200.00
140,564.48	Licence Fees (ISO)	22,430.00		1,009,740.00	Blood Component Charges		387,220.00
380,025.77	Licence Fees (1-1-17 to 31-12-21)	7,500.00			Specialised Investigation-Phentype Test		500.00
250.00	Postage, Telegrams & Telephones	40,010.90		70,000.00	Contribution for Mobile Van-DSACS		70,000.00
198,750.07	Printing & Stationery	211,759.15		214,000.00	Contribution for Mobile Bus -DSACS		114,000.00
418,957.00	Repair & Maintenance	476,067.00		40,000.00	Licence fee - advance serology		-
5,250.00	Bank charges	-		60,323.00	Recovery of rent-staff Qtrs.		66,108.00
	Contingencies	287,102.93		56,400.00	Recovery of CGHS Contribution		67,525.00
	Accreditation for ISO,NBL,NBH etc.	333,613.00		-	Expenses payable written back		7,781.00
	Awareness , Education programme	-	38,737,522.77		Earnest money deposit written back		283.00
					Grant for Aids programme written back		8,847.00
24,985.00	<b>B. Operationoal Expenses</b>				Deficit transferred to General Fund		
	Blood incineration charges		46,297.00		Income and Expenditure account.		30,165,445.67
3,336,441.00	<b>C. Other Expenses</b>						
406,755.00	Blood Sera chemical Bags etc.	2,334,011.00		27,477,716.74			
231,435.84	Refreshment to Donors	416,332.00					
14,045.00	Transport Expenses (including exp. on Mobile Bus/Van - DSACS)	409,008.90					
671,344.00	Prior Period Expenses	26,388.00					
-	Blood Grouping charges	893,275.00					
13,826.00	Depreciation - Plant & Machinery	11,374.00	4,047,925.90				
	Depreciation - Furniture & Fixture	11,537.00					
<b>33,170,556.74</b>	<b>Total Rs</b>		<b>42,831,745.67</b>	<b>33,170,745.67</b>	<b>Total Rs</b>		<b>42,831,745.67</b>

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**M. Ganapathi**  
Section Officer (F&A)

**N.K. Singh**  
Deputy Secretary

**Manish Choudhary**  
Joint Secretary (I/C)

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

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

Place: New Delhi

Dated: 23.10.2017

**THE LADY CHELMSFORD ALL INDIA MATERNITY & CHILD WELFARE BUREAU  
BALANCE SHEET AS AT 31ST MARCH, 2017**

Previous Year (Rs.)	Liabilities	Rs.	Current Year Rs.	Previous Year Rs.	Assets	Rs.	Current Year Rs.
1,800,000.00	<b>Corpus:</b>				<b>Fixed Assets:</b>		
390,000.00	a) Victoria Memorial Scholarship Fund	1,800,000.00		12,052.58	Furniture & Equipment:		12,052.58
75,000.00	b) Army Child Welfare Fund	390,000.00					
8,000.00	c) Nursery School Welfare Fund	75,000.00			<b>Investments with Banks</b>		
	d) Sonepur Medals	8,000.00	2,273,000.00	709,333.00	a) Maternity & Child Welfare Bureau	709,333.00	
				8,421,778.00	b) Victoria Memorial Scholarship Fund	8,421,778.00	9,131,111.00
	<b>Capital Accounts:</b>				<b>Current Assets &amp; Loans and Advances</b>		
	As per last Balance Sheet				A) Interest Accrued on Investment:		
1,691,311.05	<b>Maternity &amp; child Welfare Fund</b>	1,691,311.05		10,939.00	a) Lady Chelmsford League Fund	36,287.00	
94,885.13	<b>Victoria Memorials Scholarship Fund:</b>	94,885.13	1,786,196.18	162,363.00	b) Victoria Memorial Scholarship Fund	326,572.44	362,759.44
	As per last Balance Sheet				(B) Advance	2,366.00	
12,052.58	Depreciation Reserve Fund		12,052.58	10,000.00	(C) Income Tax Recoverable (VMS)	17,138.00	
				3,064.00	(D) Income Tax Recoverable	1,393.00	20,897.00
	<b>Earmarked Fund:</b>						
	<b>a) Victoria Memorials Scholarship Fund</b>				a) LCL Fund S B Account with SBI	174,263.33	
6,939,935.99	As per last Balance Sheet	7,467,764.65		165,826.33	b) Imprest in Hand	34,500.00	
	Add: Surplus as per Income and				c) Victoria Memorial Scholarship Fund		
527,828.66	Expenditure Accounts	821,070.44	8,288,835.09	38,215.00	Saving Bank Account with SBI	1,598,761.78	
					d) Current Account with SBI	2,439,803.62	
508,782.55	<b>(b) Army Child Welfare Fund</b>	508,782.55		4,586,570.37	e) IDBI SB A/C	275,114.00.00	4,522,442.73
-	As per last Balance sheet		508,782.55	287,454.00			
	Add: Interest Credited	-					
295,014.37	<b>c) Nursery School in Welfare Schemes:</b>	299,542.37					
4,528.00	As per last Balance Sheet						
	Add: Fee realised	-					
	Interest Credited	-	299,542.37				
61,176.15	<b>d) Sonepur Medal:</b>						
	As per last Balance Sheet		61,176.15				
12,408,514.48			13,229,584.92	15,288,394.06	<b>Carried Forward</b>		14,049,262.75

Previous Year (Rs.)	Liabilities	Rs.	Current Year Rs.	Previous Year Rs.	Assets	Rs.	Current Year Rs.
12,408,514.48	Brought Forward		13,229,584.92	15,288,394.06	Brought Forward		14,049,262.75
-	<b>Other Liabilities:</b>				Interfund Adjustment [(V MS) (Net)]		
-	Amount due to Sundry Parties			31,632,982.86	Interfund Adjustment (M&CWB) (Net)		
446,227.00	Payable to THDC	446,227.00			Deficit :		
409,638.00	Expenses Payable	147,591.00			As per the Income & Expenditure Account		
	7th Pay Commission Arrears Payable	5,875,421.00	6,469,239.00		( Deficit Transferred to Main Fund)		37,043,748.07
105,305.00	Interfund Adjustment [(V MS) (Net)]	180,530.00					
33,551,643.44	Interfund Adjustment (M&CWB) (Net)	31,213,656.90	31,394,186.90				
<b>46,921,376.92</b>	<b>Total Rs</b>		<b>51,093,010.82</b>	<b>46,921,376.92</b>	<b>Total Rs</b>		<b>51,093,010.82</b>

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Sd/-  
**M. Ganapathi**  
Section Officer  
(F&A)

Sd/-  
**N.K. Singh**  
Deputy  
Secretary

Sd/-  
**Manish Choudhary**  
Joint  
Secretary (I/C)

Sd/-  
**M.P. Gupta**  
Hony.  
Treasurer

**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 2017 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.

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

**Place: New Delhi**

**Dated: 23.10.2017**

**(R. Ravinder, FCA)**  
Partner  
M. No. 10421  
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, 2017**

Previous Year (Rs.)	Expenditure	Current Year Rs.	Previous Year Rs.	Income	Rs	Current Year Rs.
6573451.86	Administrative Expenses	6974382.07	76,438.00	Interest on Investment		62,248.00
	Expenses on Tehri Garhwal, Jaunsar Bawar Nainital, Almora & Pithoragarh Schemes	30145857.00	12,960.00	Interest on Saving Bank Account		17,958.00
25398531.00			2,50,000.00	Contri. From Victoria Memorial Scholarship Fund		2,00,000.00
	Prior Period Expenses	0.00		Miscellaneous Receipts		
398.00	Imprest written off	3715.00	31,632,982.86	Deficit transferred to General Fund		
				Income & Expenditure A/c		37,043,748.07
31,972,380.86	<b>Total Rs.</b>	<b>37,123,954.07</b>	<b>31,972,380.86</b>	<b>Total Rs.</b>		<b>37,123,954.07</b>

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**M. Ganapathi**  
**Section Officer**  
**(F&A)**

**N.K. Singh**  
**Deputy**  
**Secretary**

**Manish Choudhary**  
**Joint**  
**Secretary (I/C)**

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

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

(R. Ravinder, FCA)  
 Partner

M.No. 10421

Firm Regn. No. 00859N

Place: New Delhi

Dated: 23 October 2017

**Victoria Memorial Scholarship Fund**  
**Income & Expenditure Account for the year ending 31st March, 2017**

Previous Year (Rs.)	Expenditure	Current Year Rs.	Previous Year Rs.	Income	Current Year Rs.
250,000.00	Contribution to Maternity & Child Welfare Bureau	-	46,137.00	Interest on Savings Bank A/C	64,004.00
112.00	Bank Charges	-	731,803.66	Interest on Investment	719,666.44
527,828.66	Surplus carried to Balance Sheet	821,070.44	-	Incentive on investment	37,400.00
<b>777,940.66</b>	<b>Total Rs</b>	<b>741,606.64</b>	<b>777,940.66</b>	<b>Total Rs</b>	<b>821,070.44</b>

**M. Ganapathi**  
**Section Officer**  
**(F&A)**

**N.K. Singh**  
**Deputy**  
**Secretary**

**Manish Choudhary**  
**Joint**  
**Secretary (I/C)**

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

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For Sri Ravi Verma & Co.  
Chartered Accountants

(R. Ravinder, FCA)  
Partner

M.No. 10421

Firm Regn. No. 00859N

Place: New Delhi

Dated: 23 October 2017

**INDIAN FORCES MEDICAL AFTER CARE FUND  
BALANCE SHEET AS AT 31.03.2017**

Previous Year (Rs.)	Liabilities	Rs.	Rs.	Previous Year Rs.	Assets	Current Year Rs.
1,136,812.40	<b>MACF Fund</b>		1,136,812.40			
	<b>General Reserve</b>			2,199,700.00	<b>Interfund adjustment with IRCS - HSS</b>	2,199,700.00
1,052,313.50	Opening Balance	1,051,683.50		33,003.40	<b>Current Account With SBI</b>	32,370.90
(630.00)	Add: Surplus/Deficit during the year	(632.50)	1,051,051.00			
	<b>Inter Fund Adjustment with:</b>					
44,207.50	IRCS - General Fund	44,207.50				
	IRCS - M&CWB	-	44,207.50			
<b>2,232,703.40</b>	<b>Total Rs</b>		<b>2,232,070.90</b>	<b>2,232,703.40</b>	<b>Total Rs</b>	<b>2,232,070.90</b>

**M. Ganapathi**  
Section Officer  
(F&A)

**N.K. Singh**  
Deputy  
Secretary

**Manish Choudhary**  
Joint  
Secretary (I/C)

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

**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 2017 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.

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

Place: New Delhi

Dated: 23 October 2017

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

**INDIAN FORCES MEDICAL AFTER CARE FUND  
INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH, 2017**

Previous Year (Rs.)	Expenditure	Current Year Rs.	Previous Year Rs.	Income	Rs.
630.00	Bank charges	632.50	630.00	Deficit carried over to balance Sheet	632.50
630.00	<b>Total Rs</b>	<b>632.50</b>	<b>630.00</b>	<b>Total Rs</b>	<b>632.50</b>

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**M. Ganapathi  
Section Officer  
(F&A)**

**N.K. Singh  
Deputy  
Secretary**

**Manish Choudhary  
Joint  
Secretary (I/C)**

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

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

Place: New Delhi

Dated: 23 October 2017

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

**INDIAN RED CROSS SOCIETY  
STAFF PROVIDENT FUND  
BALANCE SHEET AS AT 31ST MARCH, 2017**

<b>Sources of Funds</b>	<b>Schedule</b>	<b>2016-17 Rs.</b>	<b>2015-16 Rs.</b>
Existing Member's Balance		<b>182385661.96</b>	<b>178595767.18</b>
Amount payable to a member		100215.78	100215.78
Old Unclaimed Accounts		84,889.62*	84,889.62*
<b>Total</b>	<b>Rs.</b>	<b>182570767.36</b>	<b>178780872.58</b>
<b>Application of funds</b>			
Investments with Banks & PSU		157947442.00	157947442.00
Interest accrued on investments		10311248.11	2923324.33
Advances against own contributions		758180.00	758750.00
Amount recoverable from other funds (Net)		584048.00	2677627.00
Income Tax Recoverable		0.00	0.00
Cash at S.B. A/c with SBI, New Delhi.		12969849.25	14473729.25
<b>Total</b>	<b>Rs.</b>	<b>182570767.36</b>	<b>178780872.58</b>

\* 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 1-04-16 to 31-03-17 as the list of member balances from the computer agency doing the compilation is yet to be received

**M. Ganapathi**  
*Section Officer*  
(F&A)

**N.K. Singh**  
*Deputy*  
*Secretary*

**Manish Choudhary**  
*Joint*  
*Secretary (I/C)*

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

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, 2017

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary or 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

Place: New Delhi

Dated: 23.10.2017

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

**INDIAN RED CROSS SOCIETY  
STAFF PROVIDENT FUND**

**SCHEDULE-1**

Particulars	Rs.	2016-17 Rs.	Rs.	2015-16 Rs.
<b>Member's Balance</b>		<u><u>178,595,767.18</u></u>		<u><u>170,868,176.92</u></u>
<b>As per Last Balance Sheet</b>				
<b>Addition During The year :</b>				
Own contributions.	3,732,144.00		3,995,484.00	
Additional P.F.contribution	4,715,560.00		5,165,404.00	
Society's contribution	3,732,144.00		3,995,484.00	
Interest on members balances	12,612,698.78		14,570,354.01	
Interest on Savings Bank A/C	712,488.00		439,150.00	
Incentive on Investment	743,750.00	<u>26248784.78</u>	<u>0.00</u>	<u>28,165,876.01</u>
<b>Less: Payments during the year</b>				
Final Withdrawals	6383000.00		4181000.00	
Bank Charges	0.00		625.75	
Final settlement	16075890.00	<u>22,458,890.00</u>	<u>16256660.00</u>	<u>20,438,285.75</u>
<b>Net Member's Balance</b>		<u><u>182,385,661.96</u></u>		<u><u>178,595,767.18</u></u>

**M. Ganapathi**  
*Section Officer*  
*(F&A)*

**N.K. Singh**  
*Deputy*  
*Secretary*

**Manish Choudhary**  
*Joint*  
*Secretary (I/C)*

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

For Sri Ravi Verma & Co.  
Chartered Accountants

Place: New Delhi

Dated: 23rd October 2017

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

**EMPLOYEES GRATUITY FUND**  
**Receipts & Payment Account for the year ended on 31st March, 2017**

Rs.	Particulars	Rs.	Rs.
7200000.00	8% Savings(Taxable) Bonds 2003	-2623992.00	
701489.72	In SB Account with SBI	12000.00	
12000.00	Amt. Recoverable from Staff Provident Fund	0.00	
-2696675.00	Amt. Recoverable from IRCS-Main Fund	7200000.00	
-2089.00	Amt. Recoverable from D/R Fund	2690911.72	7278919.72
<b>Total (Rs.)</b>			
<b>Receipts during the year</b>			
11493000.00	Contribution from various Funds	11924000.00	
497722.00	Interest received on FDRs	152033.00	
274827.00	Interest on SB Account	286372.00	
	Incentive on Investment	22100.00	12384505.00
<b>Total (Rs.)</b>			<b>19663424.72</b>
<b>Payments during the year</b>			
10201195.00	Payments to Employees	10316901.00	
160.00	Bank Charges	0.00	10316901.00
<b>Total (Rs.)</b>			
<b>Balance at close:</b>			
-2623992.00	Interfund Adjustment (Payable to IRCS)	-2622916.00	
12000.00	Interfund Adjustment (Recoverable from SPF)	0.00	
0.00	Interfund Adjustment (Recoverable from D/R)	-20625.00	
7200000.00	8% Savings(Taxable) Bonds 2003	7200000.00	
2690911.72	In SB Account with SBI	4790064.72	9346523.72
<b>Total (Rs.)</b>			<b>17839290.72</b>

**M. Ganapathi**  
*Section Officer*  
(F&A)

**N.K. Singh**  
*Deputy*  
*Secretary*

**Manish Choudhary**  
*Joint*  
*Secretary (I/C)*

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

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 2017

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.

For Sri Ravi Verma & Co.  
Chartered Accountants

Place: New Delhi

Dated: 23.10.2017

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

**RECEIPT & PAYMENT ACCOUNT  
for the year ended on 31st March, 2017**

During the year 2016-17 gratuity to staff was paid pertaining to 2015-16 as under:-

<b>S. No.</b>	<b>Name</b>	<b>Date of Death/ Retirement</b>	<b>Date of Payment</b>	<b>Amount (Rs.)</b>
1.	Dr. S.P. Agarwal	17.11.2015 (Death)	14.09.2016	1,000,000.00
2.	Ms. Chanchal Bhalla	23.10.2015 (Death)	31.03.2017	319,044.00
3.	Ms. Savita Rani	23.09.2015 (Death)	Not Paid	885,976.00
4.	Ms. Kamlesh Nayyar	31.08.2015	30.09.2016	906,263.00
5.	Mr. Amar Singh	31.08.2015	30.11.2016	507,342.00

During the year 2016-17 gratuity payment in respect of the following employees were not paid:-

<b>S. No.</b>	<b>Name</b>	<b>Date of Death/ Retirement</b>	<b>Date of Payment</b>	<b>Amount (Rs.)</b>
1.	Mr. Amar Singh	23.02.2017 (Death)	21.08.2017	1,211,536.00
2.	Ms. C. Rema Devi	31.03.2017	21.08.2017	1,099,956.00
3.	Mr. Sompal	31.03.2017	21.08.2017	643,500.00
4.	Ms. Nirmal Kochchar	30.09.2016	21.08.2017	159,500.00

**M. Ganapathi**  
*Section Officer*  
*(F&A)*

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*Joint*  
*Secretary (I/C)*

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

For Sri Ravi Verma & Co.  
Chartered Accountants

Place: New Delhi

Dated: 23.10.2017

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