



## Arpana Research & Charities Trust (Regd.)

Exempt under Section 80-G of the Income Tax Act, 1961

### Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/prior permission by the Central Government.

Place: KARNAL  
Date: 23/12/2019

*Harishwar Dayal*  
(HARISHWAR DAYAL)  
Executive Director  
Arpana Research & Charities Trust  
Madhuban (Karnal)

**INDEPENDENT AUDITORS' CERTIFICATE**

We have audited the Foreign Contributions books of account of Arpana Research and Charities Trust, Madhuban 132037, District Karnal (Haryana), registered under Registration Act vide Registration No. 231 dated 16.01.1980 and FCRA Registration No. 172310002 dated 08/03/1985, registered at New Delhi, for the financial year ending the 31<sup>st</sup> March, 2019 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year 01.04.2018 was **Rs. 10,89,78,368.19** (including bank interest, income on investments, and disposal of vehicles).
- (ii) Foreign contribution of / worth **Rs. 37,57,558.73** was received by the Trust during the financial year 01.04.2018 to 31.03.2019.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 2,30,99,362.97** was received by the Trust during the financial year 01.04.2018 to 31.03.2019.
- (iv) The balance of unutilized foreign contribution with the Trust at the end of the financial year 31.03.2019 was **Rs. 12,97,10,852.82** (including bank interest, income on investments, and disposal of vehicles).
- (v)
- (vi) Certified that the Trust has maintained the accounts of foreign contributions and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vii) The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us.
- (viii) The Trust has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

This certificate is to be read along with the notes in Appendix - I given below.

Place : New Delhi  
Dated : 23/12/2019



For SCV & Co. LLP  
CHARTERED ACCOUNTANTS  
Firm Registration No.: 000235N/N500089

*Abhinav Khosla*  
ABHINAV KHOSLA  
(PARTNER)  
MEMBERSHIP No. 087010  
UDIN No. **19081010AAAAEC9363**

**Other Offices**

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Sector 16, Noida- 201301  
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B-XIX-220, Rani Jhansi Road, Ghumar Mandi  
Ludhiana -121001  
T: +91 - 161 - 2774527 • F: +91 - 161 - 2771618

## Appendix I of notes to Independent Auditor's certificate

This certificate is issued in accordance with the terms of our engagement letter dated 7<sup>th</sup> January, 2019.

The accompanying Certificate contains the particulars relating to foreign contribution of funds as furnished by the Trust for the year ended on March 31, 2019, as required for compliance with Foreign Contribution (Regulation) Rules, 2011, as amended.

### MANAGEMENT'S RESPONSIBILITY

The Management of the trust is responsible for the compilation of the particulars in certificate, including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal controls relevant to the preparation and presentation of the particulars and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

This includes collecting, collating and validating data and designing, implementing and monitoring of internal controls suitable for ensuring compliance with the Rules mentioned above.

### AUDITOR'S RESPONSIBILITY

For the purpose of this certificate, we have examined the audited books of account and other relevant records and document maintained by the trust, read together with the notes thereto and information, explanation and representation presented by the management. We carried out our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes and Standards on Auditing, issued by the Institute of Chartered Accountants of India (ICAI), in so far as applicable for the purpose of this certificate. This Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

### RESTRICTION ON USE

This certificate is provided to the Management of The Trust solely for the purpose of submission to The Secretary to the Government of India, Ministry of Home Affairs and should not be used for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

Place : New Delhi  
Dated : 23/12/2019



For SCV & Co. LLP  
CHARTERED ACCOUNTANTS  
Firm Registration No.: 000235N/N500089

*Abhinav Khosla*

ABHINAV KHOSLA  
(PARTNER)

MEMBERSHIP No. 087010  
UDIN No. **19087010AAAAEC9363**



**ARPANA RESEARCH & CHARITIES TRUST**  
**FOREIGN CONTRIBUTIONS**  
**MADHUBAN, KARNAL**  
**BALANCE SHEET AS AT 31st MARCH 2019**

LIABILITIES	Schedule	As at 31st March 2019 Amount (Rs.)	ASSETS	Schedule ON 31.03.2019	As at 31st March 2019 Amount (Rs.)
<b>Corpus Donations &amp; Capital Grants</b>			Property, Plant and Equipment	3	111,818,856.33
Corpus Donations B/f		31,352,644.70	Investments	4	123,568,865.92
Add received during the year		-	<b>Current Assets</b>		
Capital Grants	1	27,028,868.13	a Bank Balance	5	4,366,743.83
<b>Excess of Income over Expenditure</b>			b Other current assets	6	1,830,991.07
Excess of Income over Expenditure		-			
Amount brought forward		158,126,200.67			
Add: Excess of Income over Expenditure for the year		22,035,330.38			
		180,161,531.05			
<b>Liabilities and Provisions</b>					
a <b>Current liabilities</b>	2				
Other Liabilities		55,748.00			
Grant received for specific tied purposes unutilized		2,986,665.27			
		3,042,413.27			
<b>Total</b>		241,585,457.15	<b>Total</b>		241,585,457.15

Significant Accounting Policies as per Schedule 10

As per our certificate of even date attached

For SCV & Co. LLP

Chartered Accountants

Firm Reg. No. 000235N/N500089

*Abhinav Khosla*

Abhinav Khosla

Partner

M. No. 87010

Place: New Delhi

Date : 23-12-2019



*Sandeep Arora* *Harishwar Dayal*  
(Sandeep Arora) (Harishwar Dayal)  
Financial Controller Executive Director  
For Arpana Research & Charities Trust

**Arpana Research & Charities Trust**  
**Madhuban (Karnal)**

**ARPANA RESEARCH & CHARITIES TRUST**  
**FOREIGN CONTRIBUTIONS**  
**MADHUBAN, KARNAL**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

RECEIPTS	Schedule	For the Year Ended 31st March 2019	PAYMENTS	For the Year Ended 31st March 2019
		Amount(Rs.)		Amount(Rs.) ON 31.03.2019
<b>Opening Balance unutilized as on 01.04.2018</b> Brought forward from previous receipt and payment account			<b>A HOSPITAL (INCLUDING COMMON COSTS OF EYE SERVICES)</b>	
Amounts in Scheduled Banks		2,264,298.16	Vehicles	841,489.00
<u>Add:- Investment</u>			Equipments	1,587,584.77
<b>(A) Out of Corpus Funds</b>			Salaries	51,588.00
ICICI Prudential Mutual Fund		17,999,800.00	Medicines including Hospital Supplies	115.00
Reliance Mutual Fund		7,722,889.66	Medical Camp & Welfare Expenses	73,497.00
HDFC Corporate (Corpus)		81,740.04	Miscellaneous Expenses Including Bank Charges	1,116.40
LIC Housing Finance Limited		4,548,315.00	Training Expenses	85,142.00
UTI Mutual Fund		999,900.00	Vehicles Operation, Maintenance & Travel	21,328.00
<b>(B) Out of other than corpus Funds</b>			Repair and Maintenance	94,400.00
Reliance Mutual Fund		5,519,070.51		<b>2,756,260.17</b>
BOI Fixed Deposits		2,997,102.54	<b>B EYE SERVICES</b>	
BOI Saving Plus Deposits		5,747,254.32	Equipments	1,350,000.00
UTI Mutual Fund		4,918,259.96	Eye Camp & Welfare Expenses	17,316.00
HDFC Fixed Deposits		16,976,098.09		<b>1,367,316.00</b>
ICICI Prudential Mutual Fund		13,482,983.55	<b>C RURAL HEALTH SERVICES AND INTEGRATED DEVELOPMENT (HARYANA)</b>	
Religare Invesco Mutual Fund		500,000.00	Equipments	9,000.00
HDFC Premium Deposit		6,913,419.90	Salaries	864,558.00
Dewan Housing Finance Limited		7,104,027.00	Professional Fees & Honoraria	360,060.00
LIC Housing Finance Limited		2,381,410.99	Incentives, Immunization to Midwives	19,000.00
PNB Housing Finance Limited		2,306,799.00	Electricity & Generator Expenses	3,372.06
Aditya Birla Sun Life Corporate Bond fund		5,000,000.00	Welfare & Food Expenses	14,696.10
Flexi Deposit ICICI Bank		20,259.00	Training Expenses including Survey, Workshops & Meetings	203,387.00
Add:- Balance of Other Current Assets		1,559,163.47	Vehicles Operation, Maintenance & Travel	261,832.00
<b>Total of Bank, Investments &amp; Other Current Assets</b>		109,042,791.19	Repair & Maintenance equipment and general maintenance	3,921.60
Less : Liability for expenses & dues		(64,423.00)	Telephone, Stationery, Postage & office contingencies	28,225.90
		108,978,368.19	Bank Charges etc.	20,073.00
Bank Interest		444,092.00		<b>1,788,125.66</b>
Income on Investments	8	22,082,270.97	<b>D HEALTH SERVICES AND INTEGRATED RURAL DEVELOPMENT (HIMACHAL)</b>	
Donations & Grants	9	3,757,558.73	Welfare Expenses	6,236.00
			Miscellaneous Expenses including Bank Charges etc.	1,175.14
				<b>7,411.14</b>
			<b>E GENERAL</b>	
			Professional Fees & Honoraria	169,740.00





Disposal of Assets	573,000.00	573,000.00	Vehicles Operation, Maintenance & Travel	6,257.00	
			Administrative Expenses including Postage, Bank Charges, Food etc.	29,327.10	205,324.10
			<b>TOTAL REVENUE &amp; CAPITAL EXPENDITURES C/F</b>		
			<b>CLOSING BALANCE UNUTILISED AS ON 31.03.2019</b>		
			Amount in Scheduled Banks	4,366,743.83	
			<b>Add:- Investment</b>		
			<b>(A) Out of Corpus Funds</b>		
			HDFC Fixed Deposits	26,804,329.70	
			LIC Housing Finance Limited	4,548,315.00	
			<b>(B) Out of other than corpus Funds</b>		
			BOI Fixed Deposits	3,188,255.54	
			BOI Saving Plus Deposits	12,878,779.00	
			HDFC Fixed Deposits	55,561,404.79	
			HDFC Premium Deposit	7,451,446.90	
			Dewan Housing Finance Limited	7,714,407.00	
			LIC Housing Finance Limited	2,919,437.99	
			PNB Housing Finance Limited	2,482,231.00	
			Flexi Deposit ICICI Bank	20,259.00	
			Add:- Balance of Other Current Assets	1,830,991.07	
			<b>Total of Bank, Investments &amp; Other Current Assets</b>	129,766,600.82	
			Less : Liability for expenses & dues	(55,748.00)	129,710,852.82
<b>Total</b>		<b>135,835,289.89</b>	<b>Total</b>		<b>135,835,289.89</b>

Note:- Opening & Closing balance of Receipt & Payment Account represents Bank Balance, Investment and current assets, less current liabilities.

Significant Accounting Policies as per Schedule 10  
As per our certificate of even date attached  
For SCV & Co. LLP  
Chartered Accountants  
Firm Reg. No. 000235N/N500089

*Abhinav Khosla*  
Abhinav Khosla  
Partner  
M. No. 87010

Place: New Delhi  
Date : 23-12-2019



*Sandeep Arora* *Harishwar Dayal*  
(Sandeep Arora) (Harishwar Dayal)  
Financial Controller Executive Director  
For Arpana Research & Charities Trust  
**Arpana Research & Charities Trust**  
**Madhuban (Karnal)**

**ARPANA RESEARCH & CHARITIES TRUST**  
**FOREIGN CONTRIBUTIONS**  
**MADHUBAN, KARNAL**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

EXPENDITURE	Amount(Rs.)	For the Year Ended 31st March 2019 Amount(Rs.)	INCOME	Schedule	For the Year Ended 31st March 2019 ON 31.03.2019
<b>A <u>HOSPITAL (INCLUDING COMMON COSTS OF EYE SERVICES)</u></b>			Donation & Grants	7	1,687,304.20
Salaries	51,588.00		Bank Interest		444,092.00
Medicines including Hospital Supplies	115.00		Income on Investments	8	22,082,270.97
Medical Camp & Welfare Expenses	73,497.00		LTCG on Disposal of Vehicles		166,602.36
Miscellaneous Expenses Including Bank Charges	1,116.40				
Training Expenses	85,142.00				
Vehicles Operation, Maintenance & Travel	21,328.00				
Repair & Maintenance equipment and general maintenance	94,400.00	327,186.40			
<b>B <u>EYE SERVICES</u></b>					
Eye Camp & Welfare Expenses	17,316.00	17,316.00			
<b>C <u>RURAL HEALTH SERVICES AND INTEGRATED DEVELOPMENT (HARYANA)</u></b>					
Salaries	864,558.00				
Professional Fees & Honoraria	360,060.00				
Electricity & Generator Expenses	3,372.06				
Welfare & Food Expenses	14,696.10				
Training Expenses including Survey, Workshops & Meetings, Incentive	222,387.00				
Vehicles Operation, Maintenance & Travel	261,832.00				
Repair & Maintenance equipment and general maintenance	3,921.60				
Telephone, Stationery, Postage & office contingencies	28,225.90				
Loss on Disposal of Vehicles	8,575.85				
Other Miscellaneous Expenses including Program Information, Bank Charges etc.	20,073.00	1,787,701.51			
<b>D <u>HEALTH SERVICES AND INTEGRATED RURAL DEVELOPMENT (HIMACHAL)</u></b>					
Welfare Expenses	6,236.00				
Miscellaneous Expenses including Bank Charges	1,175.14	7,411.14			





<b>E GENERAL</b>				
Professional Fees & Honoraria	169,740.00			
Administrative Expenses including Postage, Bank Charges, Food etc.	29,327.10			
Vehicles Operation, Maintenance & Travel	6,257.00	205,324.10		
<b>Excess of Income over Expenditure</b>		22,035,330.38		
<b>Total</b>		24,380,269.53	<b>Total</b>	24,380,269.53

Significant Accounting Policies as per Schedule 10

As per our certificate of even date attached

For SCV & Co.

Chartered Accountants

Firm Reg. No. 000235N/N500089

*Abhinav Khosla*

Abhinav Khosla

Partner

M. No. 87010

Place: New Delhi

Date : 23-12-2019



*Sandeep Arora*  
(Sandeep Arora)  
Financial Controller

*Harishwar Dayal*  
(Harishwar Dayal)  
Executive Director

For Arpana Research & Charities Trust

Arpana Research & Charities Trust  
Madhuban (Karnal)



**ARPANA RESEARCH & CHARITIES TRUST  
(FOREIGN CONTRIBUTION)**

Schedules forming part of Balance Sheet as at 31 March 2019

**SCHEDULE - 1**

**CAPITAL GRANTS**

Particulars	As at 31st March 2019 Amount Rs
Opening Balance of Capital Grant	23,495,794.82
Add:- Grant/donation used in current year for property, plant and equipment (fixed assets) from Current year's grant	72,128.73
Add:- Grant/donation used in current year for property, plant and equipment (fixed assets) from previous years' grant	3,460,944.58
<b>Total</b>	<b>27,028,868.13</b>

**SCHEDULE - 2**

**CURRENT LIABILITIES**

Particulars	As at 31st March 2019 Amount Rs
<b>A Other Liabilities</b>	
<b>a Liabilities for Expenses</b>	
Provident Fund Payable	39,664.00
Expenses Payable	1,292.00
Labour Welfare Fund Payable	180.00
Employee State Insurance Payable	13,548.00
<b>b Duties &amp; Taxes</b>	
Tax Deducted at Source - Contractors	39.00
Tax Deducted at Source - Professionals	1,025.00
<b>Total (A)</b>	<b>55,748.00</b>
<b>C Grant received for specific tied purposes unutilized</b>	
Brought forward from previous year	4,449,484.05
Less: Amount utilised during the year from previous year grants (Revenue)	570,042.66
Less: Amount utilised during the year from previous year grants (Capital)	3,460,944.58
Add: Grants received during the year for specific tied purposes unutilised	2,568,168.46
<b>Total (B)</b>	<b>2,986,665.27</b>
<b>Total (A+B)</b>	<b>3,042,413.27</b>



**ARPANA RESEARCH & CHARITIES TRUST**  
**(FOREIGN CONTRIBUTION)**  
**PROPERTY, PLANT AND EQUIPMENT**

**SCHEDULE - 3**

<b><u>PARTICULARS</u></b>	<b><u>BALANCE AS ON 01.04.2018</u></b>		<b><u>ADDITIONS</u></b>	<b><u>ASSETS SOLD</u></b>	<b><u>ADJUSTMENTS (WRITTEN OFF)</u></b>	<b><u>CLOSING BALANCE AS ON 31.03.2019</u></b>
	<b><u>(A)</u></b>		<b><u>(B)</u></b>	<b><u>(C)</u></b>	<b><u>(D)</u></b>	<b><u>(E)=(A+B-C-D)</u></b>
Land	106,020.00					106,020.00
Construction	39,081,165.74					39,081,165.74
Vehicles	11,388,188.77		841,489.00	414,973.49		11,814,704.28
Equipment (Including Water Supply)	54,764,069.88		2,946,584.77			57,710,654.65
Furniture & Fixture	815,679.63					815,679.63
Computers & Printers	2,290,632.03					2,290,632.03
<b>TOTAL :</b>	<b>108,445,756.05</b>		<b>3,788,073.77</b>	<b>414,973.49</b>		<b>111,818,856.33</b>





**ARPANA RESEARCH & CHARITIES TRUST**  
**(FOREIGN CONTRIBUTION)**  
Schedules forming part of Balance Sheet as at 31 March 2019

**SCHEDULE - 4**  
**INVESTMENTS**

Particulars	As at 31st March 2019 Amount Rs
<b>(A) Out of Corpus Funds</b>	
<b>Fixed Deposits</b>	
HDFC Fixed Deposits	26,804,329.70
LIC Housing Finance Limited	4,548,315.00
<b>(B) Out of other than Corpus Funds</b>	
<b>Fixed Deposits</b>	
BOI Fixed Deposits	3,188,255.54
HDFC Fixed Deposits	55,561,404.79
Dewan Housing Finance Limited	7,714,407.00
LIC Housing Finance Limited	2,919,437.99
PNB Housing Finance Limited	2,482,231.00
HDFC Premium Deposit	7,451,446.90
<b>Saving Plus Deposits</b>	
BOI Saving Plus Deposits	12,878,779.00
<b>Flexi Deposit</b>	
Flexi Deposit- ICICI Bank	20,259.00
<b>Total</b>	<b>123,568,865.92</b>



**ARPANA RESEARCH & CHARITIES TRUST**  
**(FOREIGN CONTRIBUTION)**  
**Schedules forming part of Balance Sheet as at 31 March 2019**

**SCHEDULE - 5**  
**BANK BALANCE**

	Particulars	As at 31st March 2019 Amount Rs
	<b>Out of other than Corpus Funds</b>	
	Balance at Scheduled Banks	4,366,743.83
	<b>Total</b>	<b>4,366,743.83</b>

**SCHEDULE - 6**  
**OTHER CURRENT ASSETS**

	Particulars	As at 31st March 2019 Amount Rs
<b>A</b>	<b>Security Deposits</b>	
	Gas Cylinders Security Deposit (Indane)	1,400.00
	Water Connection Security Deposit	150.00
	Telephone Security Deposit	5,500.00
	<b>Total (A)</b>	<b>7,050.00</b>
<b>B</b>	<b>Interest Accrued but not received</b>	
	Interest Accrued-HDFC	38,865.60
	<b>Total (B)</b>	<b>38,865.60</b>
<b>C</b>	<b>Taxes Deducted at Source Refundable</b>	
	TDS Refundable - IFCI	2,844.00
	TDS Refundable-Dewan Housing Finance Ltd	130,274.00
	TDS Refundable - PNB Housing Finance Limited	53,582.00
	TDS Refundable - HDFC Premium Limited	161,274.00
	TDS Refundable - LIC Housing Finance Limited	163,085.01
	TDS Refundable - BOI	307,345.00
	TDS Refundable - GOI 8% Bonds	211,905.00
	TDS Refundable - IDBI	15,708.00
	TDS Refundable - ICICI	39,778.00
	TDS Refundable - HDFC	699,280.46
	<b>Total (C)</b>	<b>1,785,075.47</b>
	<b>Grand Total (A+B+C)</b>	<b>1,830,991.07</b>





**ARPANA RESEARCH & CHARITIES TRUST  
(FOREIGN CONTRIBUTION)**

Schedules forming part of Income & Expenditure Account for the Year ended 31 March 2019

**SCHEDULE - 7  
DONATIONS & GRANTS**

	Particulars	For the Year ended 31st March 2019 Amount Rs.
(A)	<b>Donations</b>	
	Donation -Rural	2,050,716.00
	Donation - General (Inflow)	198,427.00
	Donation - HP	733,720.00
	<b>Grants</b>	
	Grant - India Development & Relief Fund	702,450.00
	Add : Grants/Donation Utilised in Current Year From Previous Unutilised-Revenue	570,042.66
	Less : Grants/Donation unused in Current Year from Current Year Grants/Donations	(2,568,168.46)
	Less : Grants/Donation used in Current Year From Current Year Grants for Fixed Assets	(72,128.73)
	<b>Total (A)</b>	<b>1,615,058.47</b>
(B)	<b>Donation in Kind</b>	
	Donation in Kind - Full duplex Conference Phone	1.00
	Donation in Kind - Hospital Supply	115.00
	Donation in Kind - Laptop	1.00
	Donation in Kind - projector	1.00
	Donation in Kind-Sethoscope	1.00
	Donation in Kind- TC Mayo-Hegar NDL HolderHV SERR	19,498.02
	Donation in Kind- TC Metz W/I Serr Scissvdb	39,407.37
	Donation in Kind TC. Webster Needle Holder Smooths	13,220.34
	Donation in Kind- Training Material	1.00
	<b>Total (B)</b>	<b>72,245.73</b>
	<b>Total (A+B)</b>	<b>1,687,304.20</b>



**ARPANA RESEARCH & CHARITIES TRUST  
(FOREIGN CONTRIBUTION)**

Schedules forming part of Income & Expenditure & Receipt & Payment Account  
For the Year ended 31 March 2019

**SCHEDULE - 8  
INCOME ON INVESTMENTS**

	Particulars	For the Year ended 31st March 2019 Amount Rs.
<b>(A)</b>	<b>Interest Income</b>	
	Interest- BOI 6.70.%	131,612.00
	Interest- BOI 7.30.%	80,780.00
	Interest- Dewan Housing Finance Ltd.	678,200.00
	Interest- PNB Housing Finance Ltd. 8.45%	194,925.00
	Interest - HDFC Fixed Deposit 7.40%	21,084.00
	Interest - HDFC Premium Deposit 8.40%	597,808.00
	Interest- LIC Housing Finance Ltd.	597,808.00
	Interest - HDFC Fixed Deposit 6%	1,068,763.00
	<b>Total (A)</b>	<b>3,370,980.00</b>
<b>(B)</b>	<b>Capital Gain From Investments</b>	
	STCG on Investment	1,262,663.53
	LTCG on Investment	17,448,627.44
	<b>Total (B)</b>	<b>18,711,290.97</b>
	<b>Total (A+B)</b>	<b>22,082,270.97</b>





**ARPANA RESEARCH & CHARITIES TRUST**

Schedules forming part of Receipt & Payment Account for the Year ended 31 March 2019

**CONSOLIDATION FOR THE PERIOD APRIL 2018 TO MARCH 2019**

**SCHEDULE - 9**

**DONATIONS & GRANTS FORMING PART**

	<b>Particulars</b>	<b>For the Year ended 31st March 2019 Amount Rs.</b>
<b>(A) Donations</b>		
	Donation -Rural	2,050,716.00
	Donation - General (Inflow)	198,427.00
	Donation - HP	733,720.00
	<b>Grants</b>	
	Grant - India Development & Relief Fund	702,450.00
	<b>Total (A)</b>	<b>3,685,313.00</b>
<b>(B) Donation in Kind</b>		
	Donation in Kind - Full duplex Conference Phone	1.00
	Donation in Kind - Hospital Supply	115.00
	Donation in Kind - Laptop	1.00
	Donation in Kind - projector	1.00
	Donation in Kind-Sethoscope	1.00
	Donation in Kind- TC Mayo-Hegar NDL HolderHV SERR	19,498.02
	Donation in Kind- TC Metz W/I Serr Scissvdb	39,407.37
	Donation in Kind TC. Webster Needle Holder Smooths	13,220.34
	Donation in Kind- Training Material	1.00
	<b>Total (B)</b>	<b>72,245.73</b>
	<b>Total (A+B)</b>	<b>3,757,558.73</b>



**Arpana Research & Charities Trust, Madhuban, Karnal (Haryana)**

**4. Donorwise Receipts of Foreign Contributions (01/04/2018 to 31/03/2019)**

SL. Institutional/Individual /other No. donors	Purpose (s)	Date and Month of Receipt	Amount (in Rs.)
Name and address (es)			
1	2 & 3	4	5
6			
<b>(1) Institutional donors:</b>			
India Development and Relief Fund 5821 Mossrock Drive North Bethesda MD 20852-3238 USA	Social	31-May-2018	702,450.00
Aid for Indian Development, 84 Stauart Ct. Los Altos, CA 94022-2249, USA	Social	12-Jun-2018	33,438.00
Tides Foundation P.O.Box 29903 San Francisco CA 94129 USA	Social	31-Aug-2018	2,050,716.00
Aid for Indian Development, 84 Stauart Ct. Los Altos, CA 94022-2249, USA	Social	20-Sep-2018	14,760.00
Aid for Indian Development, 84 Stauart Ct. Los Altos, CA 94022-2249, USA	Social	13-Nov-2018	8,387.00
Aid for Indian Development, 84 Stauart Ct. Los Altos, CA 94022-2249, USA	Social	17-Dec-2018	55,292.00
<b><u>Disposal of Assets</u></b>			
M/s Shamshan Bhoomi Seva Samiti Jundla Karnal	Sale of Old Vehicle No. HR-45A-4628	13-Mar-2019	251,000.00
<b><u>Interest Income</u></b>			
Bank Interest from Scheduled Bank	India	31-Mar-2019	444,092.00
<b><u>Investment Income</u></b>			
Investment Income on Various Investments	India	31-Mar-2019	22,082,270.97
<b>Sub Total (i)</b>			<b>25,642,405.97</b>



SL. Institutional/Individual /other No. donors	Purpose (s)	Date and Month of Receipt	Amount (in Rs.)
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Name and address (es)

1	2 & 3	4	5	6
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SL. Institutional/Individual /other No. donors	Purpose (s)	Date and Month of Receipt
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Name and address (es)

1	2 & 3	4	5
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(ii) Individual donors above Rs. Twenty Thousand

Mr. Salim Suterwalla C/o Mr.Fokhrurddin T Suterwalla 6 Ingle by Drive Middlesex Harrow on the Hill England U.K.	Social	20-Dec-2018	733,720.00
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Mr. Tirloki N Soni 38 Staley Terrace Scarborough ontario Canada	Social	20-Dec-2018	26,200.00
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Mr. Narinder Kapur 6 Redward Road Rownhams southampton Hampshire England SO 168JE United Kingdom.	Social	26-Mar-2019	60,350.00
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**Donation in Kind**

Dr. Davinder Kapur 10 Rathblane Northern Ireland Antrim BT-41 IJT United Kingdom	Donation in Kind- Hospital Equipment	21-Sep-2018	72,125.73
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**Disposal of Assets**

Mr. Prem Kumar S/o Shri. Hans Raj Bodhia Khara Distt. Fatehabad	Sale of Old Vehicle No. HR-45A-4590	25-Apr-2018	255,000.00
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Mr. Sanjeev Kumar S/o Shri. Des Raj Village Dharota Tehsil Dalhouse Distt.Chamba Himachal Pradesh	Sale of Old Vehicle No. HP-48-7115	27-Jul-2018	32,000.00
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**Sub Total (ii) 1,179,395.73**





SL. Institutional/Individual /other No. donors	Purpose (s)	Date and Month of Receipt	Amount (in Rs.)
Name and address (es)			
1                      2 & 3	4	5	6

(iii) Individual donors below Rs. Twenty Thousand only 4 & 6 column need to be filled

Name and address (es)			
1                      2 & 3	4	5	6

**Donation in Kind**

Mr. Frank Armstrong 9 Whitelam Grove Kinallen Romora State Northern Ireland City co. Down United Kingdom.	Donation in Kind- Hospital Equipment	28-May-2018	23.00
Mr. Frank Armstrong 9 Whitelam Grove Kinallen Romora State Northern Ireland City co. Down United Kingdom.	Donation in Kind- Hospital Equipment	21-Oct-2018	8.00
Dr. Davinder Kapur 10 Rathblane Northern Ireland Antrim BT-41 IJT United Kingdom	Donation in Kind- Hospital Equipment	25-Mar-2019	78.00
Mr. Frank Armstrong 9 Whitelam Grove Kinallen Romora State Northern Ireland City co. Down United Kingdom.	Donation in Kind- Hospital Equipment	25-Mar-2019	11.00

**Disposal of Assets**

Mr. Ramesh Kumar S/o Shri. Charan Dass R/O 77/4 Ram Nagar Karnal	Sale of Old Vehicle No. HR- 05-9469	14-Mar-2019	16,000.00
Mr. Vinit Kumar S/o Aazad Singh Ward No. 6 Garhi Multhan Karnal	Sale of Old Vehicle No. HR- 05-9849	30-Mar-2019	19,000.00

**Sub Total (iii)                      35,120.00**

**Grand Total (sum of (i) (ii) (iii)                      26,856,921.70**

**5. Country wise Receipts of foreign Contribution:**

Sr. No	Name of the Country	Amount (in Rs.)
1	Ireland	72,234.73
2	U.S.A	2,865,043.00
3	U.K.	794,081.00
4	Canada	26,200.00
5	India	23,099,362.97
<b>Total</b>		<b>26,856,921.70</b>



**ARPANA RESEARCH & CHARITIES TRUST**

**SCHEDULE-10 – SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2019**

**ACCOUNTING POLICIES**

**1. Basis of Preparation**

The Financial Statements are prepared under the historical cost convention on accrual basis and in accordance with the generally accepted accounting principles and standards issued by the Institute of Chartered Accountants of India.

**2. Use of Estimates**

The preparation of financial statements is in conformity with the generally accepted accounting principles which require the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities. Actual results if they differ from those estimates are recognized in the current and future accounting periods.

**3. Revenue Recognition**

**Donation / Grants**

General Donations/Grants received are recognized as income. Donation/Grants received for specific purpose are recognized as income to the extent of expenditure incurred against the said Grant/Donation during the year.

Grant/Donations received for the purpose of acquisition of eligible Plant, Machinery and equipments are accounted as capital grants.



### **Others**

- (i) Interest income is accounted for on time proportionate basis at the applicable rate of interest.
- (ii) Dividend income is recorded when the right to receive the dividend is established.

## **4. Property, Plant and Equipment**

### **Tangible**

Property, Plant and Equipments are stated at historical cost. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Property, Plant and Equipments received as donations are recognized either at invoice value or in the absence of the invoice value at nominal value in the books of account.

## **5. Investments**

All Investments are valued at Cost and provision for diminution in their value, other than temporary, is made in the accounts.

## **6. Employee Benefits**

### **Gratuity**

Gratuity is a post employment benefit and is in the nature of a defined benefit plan. The benefit is recognized as an expense in the period in which services are rendered by the employee

### **Provident Fund**

The trust makes contribution to statutory provident fund account held with government in accordance with Employees' Provident Fund and Miscellaneous Provision Act, 1952. The plan is a defined contribution plan and contribution paid or





payable is recognized as an expense in the period in which services are rendered by the employee.

**Other short term benefits**

Expense in respect of other short-term benefits is recognized on the basis of the amount paid or payable for the period during which services are rendered by the employee.

**NOTES**

1. No depreciation is charged on property, Plant and Equipment in FCRA Account
2. Schedules (1-10) form an integral part of Balance Sheet and Income & Expenditure Account and Receipt & Payment Account.

**For SCV & Co. LLP**

**Chartered Accountants**

**Firm Reg. No.  
000235N/N5000089**

  
**(Abhinav Khosla)**

**Partner**

**M.No. 87010**

**Place : New Delhi**

**Dated : 23.12.2019**





**(Sandeep Arora)**

**Financial Controller**



**(Harishwar Dayal)**

**Executive Director**

**For Arpana Research & Charities Trust**

**Arpana Research & Charities Trust  
Madhuban (Karnal)**