# RVKS And Associates

# Chartered Accountants



BENGALURU

#### INDEPENDENT AUDITORS' REPORT

To
The Managing Trustee
Karnataka Health Promotion Trust
Bangalore.

### Report on the Financial Statements

We have audited the accompanying financial statements of **Karnataka Health Promotion Trust**, which comprise of the Balance Sheet as at 31<sup>st</sup> March 2017 and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

# Management's Responsibility for the Financial Statements

Management is responsible the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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Head Office: Chennai Branches: Devanahalli, Hyderabad, Salem, Mumbai

# RVKS And Associates

### Chartered Accountants



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

# Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

BENGALURU

- (i) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2017; and
- (ii) in the case of the Income and Expenditure Account, the excess of income over expenditure for the year ended on that date.

For R V K S And Associates Chartered Accountants Firm No.008572S

R. Mohan Partner

M No.203911

Date:

Place: Bangalore

No.1-4, IT Park, Behind KSSIDC Admin. Office, Rajajinagar Industrial Area, Rajajinagar, Bangalore - 560 044

### Balance sheet as at 31st March, 2017 - Consolidated

	Particulars	Schedule	31st March, 2017 (Rupees)	31st March, 2016 (Rupees)
1	Sources of Funds			
	1 Reserves			
	Corpus fund	1	10,000	10,000
	General Reserve	2 3	6,68,65,843	4,68,08,407
	Grant Received in Advance	3	1,45,94,130	5,49,53,732
	Total	_	8,14,69,973	10,17,72,139
п	Application of Funds			
	1 Current Assets, Loans and Advances			
	Cash and Bank Balances	4	7,10,03,616	9,41,77,078
	Loans and advances	4 5	2,56,20,490	1,17,20,729
	Total		9,66,24,106	10,58,97,807
	2 Less: Current liabilities and provisions			
	Current Liabilities	6	1,31,93,395	35,37,687
	Provisions	7	19,60,738	5,87,981
	Total	2 <del></del>	1,51,54,133	41,25,668
	Net current assets		8,14,69,973	10,17,72,139
	Total	_	8,14,69,973	10,17,72,139
			-	

For Karnataka Health Promotion Trust

Mohan H L Managing Trustee

Place: Bangalore

Nanjundappa G.M Director Finance

Date: 12-Oct-2017

As per our audit report of even date attached For R V K S And Associates

Chartered Accountants Firm No. 008572S

R. Mohan

Partner

Membership No. 203911





No.1-4, IT Park, Behind KSSIDC Admin. Office, Rajajinagar Industrial Area, Rajajinagar, Bangalore - 560 044

Statement of Income and Expenditure - Consolidated

Particulars	Schedule	For the year ended 31st March, 2017 (Rupees)	For the year ended 31st March, 2016 (Rupees)
Income			
Grants Received - Utilized Interest Income Donations Others Sale of Assets Exchange Difference Misc Income Income from Professional Charges	3 8	34,34,91,135 55,54,933 1,39,152 6,27,025 (4,39,393) 15,20,563 5,82,795	21,78,13,591 69,41,681 78,500 4,03,665 1,57,956
Total	-	35,14,76,210	22,56,88,393
Expenditure			
Programme Expenses -Grants to NGO's -Grants to NGO's in Kind -Implementation Expenses -Training and Capacity Building Expenses	9	8,91,56,565 17,20,66,549 37,69,705	5,32,91,926 1,31,964 11,14,53,137 92,65,303
Personnel Expenses Administrative and other expenses	10 11	2,39,04,049 4,25,21,906	2,21,72,075 2,66,90,398
Total		33,14,18,774	22,30,04,804
Excess of Income over Expenditure transferred to General Reserv	re	2,00,57,436	26,83,589

For Karnataka Health Promotion Trust

Managing Trustee

Place: Bangalore Date: 12-Oct-2017 Nanjundappa G.M

Director Finance

As per our audit report of even date attached

For R V K S And Associates

Chartered Accountants

Firm No. 008572S

R. Mohan

Partner

Membership No. 203911





No.1-4, IT Park, Behind KSSIDC Admin. Office, Rajajinagar Industrial Area, Rajajinagar, Bangalore - 560 044

As at 31st March, 2017 (Rupees) As at 31st March, 2016 (Rupees)

Schedules forming part of the accounts -Consolidated

Schedule 1: Corpus Fund		
Opening balance	10,000	10,00
and the second s	10,000	10,00
Schedule 2: General Reserve		
Opening balance	9.000000000	
e pering canace	4,68,08,406	4,41,24,81
Add: Transferred from Income & Expenditure A/c	2,00,57,436	26,83,589
	6,68,65,843	4,68,08,407
Schedule 3: Grant Received in Advance		
Opening balance	E-10/00/00/	000000000000000000000000000000000000000
1,,,,,0,-,,,,,,	5,49,53,731	5,79,45,019
Grants Received during the year		
University of Manitoba	85,22,791	4,84,71,756
POP Council	31,06,789	34,69,721
LSHTM	81,81,878	90,47,130
Abt Associates Inc	-	4,96,295
MAC AIDS FUND	21	53,20,825
Geneva Foundation for Medical Research (GFMER)	1,32,400	1,35,040
United States Agency for International Development-O'	11,41,04,437	4,66,11,573
American Jewish World Service		15,57,000
ViiV Healthcare UK Ltd	40	1,59,15,406
South African Medical & Research Council	65,40,187	50,19,000
India Cares (AHF India)	( *)	1,78,680
Global Alliance for Improve Nutririon	4,30,20,000	16,85,000
CBCI Society For Medical Education	1,30,13,209	
WCD-Special Care Programme	4,36,675.00	4,64,865.00
India HIV/AIDS Alliance	5,49,84,203.00	5,32,75,286.00
OVC Contribution Staff & Others	11,750.00	10,000.00
Karnataka State Rural Livelihood Promotion Society	2,49,29,497.00	1,39,94,770.00
Azim Premji Philanthorphyic Initiative	1,96,68,950.00	1,42,34,000.00
Indegene-TB-Care	3,26,100.00	2,77,200.00
MAC-ELCA Cosmetics Pvt Ltd	57,13,275.00	
Less:	35,76,45,871	27,81,08,566
Refund of Grant Funds		
CBCI Society for Medical Education	620	2,61,093.00
ICMR-Assessment of Sexual & Reproductive Health		34,08,275.00
UNWomen		15,13,920.00
Exchange Fluctuation Income transferred	(4,39,392.58)	1,57,955.79
Grant Utilized transferred to Income & Expenditure	21210122	14040000000
Account	34.34,91,134.61	21,78,13,590.84
	34,30,51,742	22,31,54,835
Grant Received in Advance	1,45,94,129	5,49,53,731
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No.1-4, IT Park, Behind KSSIDC Admin. Office, Rajajinagar Industrial Area, Rajajinagar, Bangalore - 560 044

	As at 31st March, 2017 (Rupees)	As at 31st March, 2016 (Rupees)
Schedules forming part of the accounts - Consolidated		
Schedule 4: Cash and bank balances		
Cash in Hand	2,07,931	2,90,645
Balance with Schedule Banks		
- in savings accounts	2,57,95,685	5,38,86,433
- in deposit accounts	4,50,00,000	4,00,00,000
	7,10,03,616	9,41,77,078
Schedule 5: Loans and advances		
Advances recoverable in cash or in kind or for value to be	1,41,38,977	30,37,603
received TDS receivable		
	60,97,793	36,38,153
Deposits	53,83,720	50.44,970
	2,56,20,489	1,17,20,728
Schedule 6 : Current liabilities		
TDS payable	11,92,092	11,23,842
Sundry creditors	1,13,63,557	20,03,147
Other liabilities	6,37,746	4,10,698
	1,31,93,395	35,37,687
Schedule 7 : Provisions		
Accruals	19,60,738	5,87,981
	19,60,738	5,87,981
		(ID A)





No.1-4, IT Park, Behind KSSIDC Admin. Office, Rajajinagar Industrial Area, Rajajinagar, Bangalore - 560 044

	As at 31st March, 2017 (Rupees)	As at 31st March, 2016 (Rupees)
Schedules forming part of the accounts - Consolidated		
Schedule 8: Interest Income		
From Savings Bank Accounts	23,37,308	12,34,801
From Fixed Deposits with Bank	32,17,625	57,06,463
Interest on IT Refund		418
	55,54,933	69,41,681
Schedule 9 : Programme Expenses		
-Grants to NGO's	8,91,56,565	5,32,91,926
-Grants to NGO's in Kind	12	1,31,964
-Implementation Expenses	17,20,66,549	11,14,53,137
-Training and Capacity Building Expenses	37,69,705	92,65,303
	26,49,92,819	17,41,42,330
Schedule 10 : Personnel Expenses		
Salaries	93,27,967	1,05,35,028
PF Employers' Share	29,49,907	24,30,687
Leave Encashment	1,88,216	1,01,298
Leave Travel Allowance	21,54,026	15,26,249
Consultancy Charges	38,34,196	44,70,057
Recruitment Expenses	2,44,629	1,99,247
Gratuity Insurance-Staff	10,99,335	1,54,409
Overtime Allowance	38,95,739	24,03,178
Relocation Charges-Joining	2,10,034	3,37,372
Relocation Charges-Transfer		8,750 5,800
	2,39,04,049	221,72,075



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No.1-4, IT Park, Behind KSSIDC Admin. Office, Rajajinagar Industrial Area, Rajajinagar, Bangalore - 560 044

As at

As at

Furniture & Equipments  Communications  Courier Charges  Data Card Expenses  Mobile Charges  Alta St. 21,508  Data Card Expenses  14,88,621  S. 68, 68, 62, 64, 64, 64, 64, 64, 64, 64, 64, 64, 64		31st March, 2017 (Rupees)	31st March, 2016 (Rupees)
Computers	chedule 11 : Administrative and other expenses		
Furniture & Equipments  Communications  Courier Charges	Fixed Assets		
Furniture & Equipments Communications Courier Charges Courier Charges Data Card Expenses Data Card Data Data Data Data Data Data Data Dat	Computers	30.96.973	17,76,29
Courier Charges         3,33,006         1,85           Data Card Expenses         9,94,791         8,87           Email/Internet & Wireless         34,476         54,           Internet Charges         2,15,508         2,21           Mobile Charges         1,48,8621         8,68,           Postage & Telegrams         61         61           Telephone Charges         1,83,880         1,94           Office Running Expenses         1,45,197         5,88,           AMC for Equipments & Others         1,45,197         5,88,           Bank Charges         47,009         89,           Books & Periodicals         2,000         40,           Computer Running Expenses         6,604,864         81,           Electricity/ Water / Maintenance Charges         12,12,883         10,93           Insurance - Assets         1,39,678         1,15,           Insurance - Cash         16,655         5,5           Office Expenses         600         1,008,           Office Repairs and Maintenance         6,52,150         7,94,           Printing & Stationery         11,12,983         4,97,           Rent - Others         18,81,24         4,80,           Software Expenses         2,9	Furniture & Equipments		2,91,95
Data Card Expenses 9,94,791 8,57,  Email/Internet & Wireless 34,476 54,  Internet Charges 2,15,508 2,21,  Mobile Charges 14,88,621 8,68,  Postage & Telegrams 61			477.47
Data Card Expenses	Courier Charges	3 33 006	1.85.08
Email/internet & Wireless 34,476 54, Internet Charges 2,15,508 2,211, Mobile Charges 14,88,621 8,68. Postage & Telegrams 61 14,88,621 8,68. Postage & Telegrams 61 183,880 1,94. Telephone Charges 1,83,880 1,94. Telephone Charges 1,83,880 1,94. Telephone Charges 31,83,880 1,94. Telephone Charges 47,009 89, Mark Charges 47,009 89, Books & Periodicals 2,000 40, Computer Running Expenses 6,04,864 81, Electricity/ Water / Maintenance Charges 12,12,883 10,933 Insurance - Assets 1,29,678 1,155, Insurance - Cash 16,655 55, Goffice Expenses 60,04,864 1,136,678 1,155, Insurance - Cash 16,655 55, Goffice Expenses 60,04,864 1,136,678 1,155, Insurance - Cash 16,655 55, Goffice Repairs and Maintenance 60,52,150 7,94, Printing & Stationery 11,12,983 4,97; Rent-Office 63,79,646 46,884, Rent - Others 18,08,124 4,80, Software Expenses 2,54,264 41,1 Brokerage Charges 2,90,000 Website Development & Maintenance 2,90,000 Travel Expenses-National-Accommodation 21,66,866 21,117 Travel Expenses-National-Accommodation 21,66,866 21,117 Travel Expenses-National-Accommodation 21,66,866 21,117 Travel Expenses-National-Art tickets 37,56,407 24,64,9 17 Travel Expenses-National-Art tickets 37,56,407 24,64,9 17 Travel Expenses-National-Periem 16,32,096 18,37,9 17 17 17 17 17 17 17 17 17 17 17 17 17	Data Card Expenses		
Internet Charges	No. 25 C. C. 40 C.		
Mobile Charges         14,88,621         8,68           Postage & Telegrams         61         1,94           Telephone Charges         1,83,880         1,94           Office Running Expenses         1,45,177         5,88           AMC for Equipments & Others         1,45,009         89           Bank Charges         47,009         89           Books & Periodicals         2,000         40           Computer Running Expenses         6,04,864         81           Electricity/ Water / Maintenance Charges         1,212,883         10,93           Insurance - Assets         1,39,678         1,15           Insurance - Cash         16,655         5,5           Office Expenses         600         1,08           Office Repairs and Maintenance         6,52,150         7,94           Printing & Stationery         11,12,983         4,97           Rent-Office         63,79,646         46,884           Rent - Others         18,08,124         4,80           Software Expenses         2,54,264         41,1           Brokerage Charges         29,000         20,002           Website Development & Maintenance         2,94,531         73,8           Registration Fees-Legal & Others			
Postage & Telegrams Telephone Charges Office Running Expenses  AMC for Equipments & Others Bank Charges AMC for Equipments & Others Bank Charges Bank Charges Books & Periodicals Computer Running Expenses Electricity/ Water / Maintenance Charges Insurance - Assets Insurance - Assets Insurance - Cash Office Expenses 600, 1083, 115, 115, 115, 115, 115, 115, 115, 11	[1] C. (1) (1) D. (1) (1) (1) (1) (1) (1) (1)		
Telephone Charges Office Running Expenses  AMC for Equipments & Others Bank Charges AMC for Equipments & Others Bank Charges Books & Periodicals Computer Running Expenses Electricity (Water / Maintenance Charges Electricity (Water / Maintenance Charges Ill. 12,883 Insurance - Assets Insurance - Cash Office Expenses 600 Office Repairs and Maintenance 652,150 Office Expenses 600 Office Repairs and Maintenance 75,944 Printing & Stationery Printing & Stationery 11,12,983 Rent-Office 63,796-16 Rent - Others 18,08,124 Rent - Others 18	Postage & Telegrams		78
Office Running Expenses         1,45,197         5,88,1           AMC for Equipments & Others         1,45,197         5,88,1           Bank Charges         47,009         89,2           Books & Periodicals         2,000         40,0           Computer Running Expenses         6,04,864         81,2           Electricity Water / Maintenance Charges         12,12,883         10,93,3           Insurance - Assets         1,39,678         1,15,1           Insurance - Cash         16,655         5,6           Office Expenses         600         1,08,1           Office Repairs and Maintenance         652,150         7,94,2           Printing & Stationery         11,12,983         4,97,2           Rent-Office         63,79,646         46,88,1           Rent-Others         18,08,124         4,80,2           Software Expenses         2,54,264         41,1           Staff Welfare-Tea/coffee/meal         2,00,822         1,47,2           Brokerage Charges         29,000         2,45,31         73,8           Website Development & Maintenance         2,94,531         73,8           Registration Fees-Legal & Others         20,000         2,000           Travel Expenses-National-Others         20,000	Telephone Charges		
AMC for Equipments & Others  Bank Charges  Books & Periodicals  Computer Running Expenses  604,864  81, Electricity/Water / Maintenance Charges  Insurance - Assets  Insurance - Cash  Office Expenses  Insurance - Cash  Office Expenses  Office Expenses  Office Expenses  Insurance - Cash  Office Expenses  Office Expenses  Office Expenses  Insurance - Cash  Office Expenses  Office Expenses  Office Expenses  Insurance  Insurance  Insurance  Vehicle Expenses - National - Accommodation  Travel Expenses - National - Air tickets  Travel Expenses - National - Air tickets  Travel Expenses - National - Others  Other Expenses - Other Services  Audit Fees - Other Services  Audit Fees - Other Services  Audit Fees - PY - 2015 - 16  Audit Fees - PY - 2016 - 17	Office Running Expenses		1,7-1,01
Bank Charges         47,009         89           Books & Periodicals         2,000         40           Computer Running Expenses         6,04,864         81           Electricity/Water / Maintenance Charges         12,12,883         10,930           Insurance - Assets         1,39,678         1,15           Insurance - Cash         16,655         5,5           Office Expenses         600         1,08           Office Repairs and Maintenance         6,52,150         7,94           Printing & Stationery         11,12,983         4,97           Rent - Office         63,79,646         46,88           Rent - Others         18,08,124         4,80           Software Expenses         2,54,264         41           Staff Welfare-Tea/coffee/meal         2,00,822         1,47           Brokerage Charges         29,000         20,002           Website Development & Maintenance         2,94,531         73,8           Registration Fees-Legal & Others         20,000         20,000           Travel Expenses-Staff & Consultants         448,129         69,           Local Conveyance         4,48,129         69,           Travel Expenses-International         21,24,567         20,80,1		1.45.197	5 99 90
Books & Periodicals			
Computer Running Expenses   6,04,864   81,2	Books & Periodicals		
Electricity/Water / Maintenance Charges   12,12,883   10,933     Insurance - Assets   1,39,678   1,15;     Insurance - Cash   16,655   5,6     Office Expenses   600   1,08;     Office Expenses   6,52,150   7,94;     Printing & Stationery   11,12,983   4,97;     Rent-Office   63,79,646   46,88,8     Rent - Others   18,08,124   4,80;     Software Expenses   2,54,264   41,1     Staff Welfare-Tea/coffee/meal   2,00,822   1,47;     Brokerage Charges   29,000   29,4531   73,8     Registration Fees-Legal & Others   20,000    Travel Expenses-Staff & Consultants     Local Conveyance   4,48,129   69,5     Travel Expenses-National-Accommodation   21,66,866   21,11,7     Travel Expenses-National-Others   25,15,443   15,77,4     Travel Expenses-National-Others   25,15,443   15,77,4     Travel Expenses-National-Perdiem   16,32,096   18,37,9     Travel Expenses-National-Perdiem   16,32,096   18,37,9     Travel Expenses-National-Prain/Bus   10,03,085   14,88,5    Vehicle Repair & Maintenance   84,095   77,1     Vehicle-Repair & Maintenance   22,36,436   8,70,7    Professional Charges-Audit Fees   Audit Fees-Py-2015-16   4,00,00     Audit Fees-Py-2015-16   3,00,000   4,00,000     Audit Fees-Py-2015-16   3,00,000   4,00,000     Audit Fees-Py-2015-16   3,00,000   4,00,000	Computer Running Expenses		
Insurance - Assets   1,39,678   1,15     Insurance - Cash   16,655   5,0     Office Expenses   600   1,08,0     Office Expenses   652,150   7,94,2     Printing & Stationery   11,12,983   4,97,2     Rent-Office   63,79,646   46,88,4     Rent - Others   18,08,124   4,80,3     Software Expenses   2,54,264   41,1     Staff Welfare-Tea/coffee/meal   2,00,822   1,47,5     Brokerage Charges   29,000   7,58     Website Development & Maintenance   2,94,531   73,8     Registration Fees-Legal & Others   20,000   7,58     Travel Expenses-Staff & Consultants     Local Conveyance   4,48,129   69,5     Travel Expenses-International   61,24,567   20,80,1     Travel Expenses-National-Accommodation   21,66,866   21,11,7     Travel Expenses-National-Others   25,15,443   15,77,4     Travel Expenses-National-Perdiem   16,32,096   18,37,9     Travel Expenses-National-Perdiem   16,32,096   18,37,9     Travel Expenses-National-Train/Bus   10,03,085   14,88,5     Vehicle-Repair & Maintenance   84,095   77,1     Vehicle-Repair & Maintenance   22,36,436   8,70,7     Professional Charges-Audit Fees   Audit Fees-Pt-2015-16   4,00,00     Audit Fees-Pt-2015-16   3,00,000			
Insurance - Cash			
Office Expenses Office Repairs and Maintenance Office Repairs and Maintenance Office Repairs and Maintenance Printing & Stationery Rent-Office Rent - Others Rent - Others Software Expenses Staff Welfare-Tea/coffee/meal Staff Welfare-Tea/coffee/meal Brokerage Charges Website Development & Maintenance Registration Fees-Legal & Others  Local Conveyance Travel Expenses-International Travel Expenses-National-Accommodation Travel Expenses-National-Accommodation Travel Expenses-National-Others Travel Expenses-National-Others Travel Expenses-National-Perdiem Travel Expenses-National-Perdiem Travel Expenses-National-Perdiem Travel Expenses-National-Prain/Bus  Vehicle Repair & Maintenance Vehicle-Insurance Vehicle-Repair & Maintenance Vehicl	Insurance -Cash		
Office Repairs and Maintenance 6,52,150 7,94,7 Printing & Stationery 11,12,983 4,97; Rent-Office 63,79,646 46,88, Rent - Others 18,08,124 4,80,3 Software Expenses 2,54,264 41,1 Staff Welfare-Tea/coffee/meal 2,00,822 1,47,2 Brokerage Charges 29,000 Website Development & Maintenance 2,94,531 73,8 Registration Fees-Legal & Others 20,000  Travel Expenses-Staff & Consultants Local Conveyance 4,48,129 69,5 Travel Expenses-International 61,24,567 20,80,1 Travel Expenses-National-Accommodation 21,66,866 21,11,7 Travel Expenses-National-Others 37,56,407 24,64,9 Travel Expenses-National-Others 15,315,443 15,77,4 Travel Expenses-National-Perdiem 16,32,096 18,37,9 Travel Expenses-National-Train/Bus 10,03,085 14,88,5 Vehicle Repair & Maintenance Vehicle-Insurance 84,095 77,1 Vehicle-Repair & Maintenance Vehicle-Insurance 84,095 77,1 Professional Charges-Audit Fees Audit Fees-Other Services 3,36,376 7,14,8 Audit Fees-FY-2015-16 Audit Fees-FY-2016-17 3,00,000	Office Expenses		
Printing & Stationery       11,12,983       4,97;         Rent-Office       63,79,646       46,88,6         Rent - Others       18,08,124       4,80;         Software Expenses       2,54,264       41,1         Staff Welfare-Tea/coffee/meal       2,00,822       1,47;         Brokerage Charges       29,000       29,000         Website Development & Maintenance       2,94,531       73,8         Registration Fees-Legal & Others       20,000         Travel Expenses-Staff & Consultants       20,000         Local Conveyance       4,48,129       69,5         Travel Expenses-International       61,24,567       20,80,1         Travel Expenses-National-Accommodation       21,66,866       21,11,7         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle Repair & Maintenance       22,36,436       8,70,7         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-	Office Repairs and Maintenance		
Rent-Office       63,79,646       46,88,6         Rent - Others       18,08,124       4,80,3         Software Expenses       2,54,264       41,1         Staff Welfare-Tea/coffee/meal       2,00,822       1,47,2         Brokerage Charges       29,000       29,000         Website Development & Maintenance       2,94,531       73,8         Registration Fees-Legal & Others       20,000         Travel Expenses-Staff & Consultants         Local Conveyance       4,48,129       69,5         Travel Expenses-International       61,24,567       20,80,1         Travel Expenses-National-Accommodation       21,66,866       21,11,7         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle Repair & Maintenance       22,36,436       8,70,7         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-Cy-2015-16       1,00,0         Audit Fees-Fy-2016-17       3,00,0			
Rent - Others       18,08,124       4,80,         Software Expenses       2,54,264       41,1         Staff Welfare-Tea/coffee/meal       2,00,822       1,47,3         Brokerage Charges       29,000       29,000         Website Development & Maintenance       2,94,531       73,8         Registration Fees-Legal & Others       20,000       73,8         Travel Expenses-Legal & Others       20,000       69,5         Travel Expenses-Legal & Others       20,000       69,5         Travel Expenses-International       61,24,567       20,80,1         Travel Expenses-National-Accommodation       21,66,866       21,11,7         Travel Expenses-National-Air tickets       37,56,407       24,64,9         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle-Repair & Maintenance         Vehicle-Insurance       84,095       77,1         Vehicle-Repair & Maintenance         Vehicle-Repair & Maintenance         Vehicle-Repair & Maintenance	Rent-Office		
Software Expenses   2,54,264   41,1	Rent - Others		
Staff Welfare-Tea/coffee/meal       2,00,822       1,47,5         Brokerage Charges       29,000       2,94,531       73,8         Website Development & Maintenance       2,94,531       73,8         Registration Fees-Legal & Others       20,000       73,8         Travel Expenses-Staff & Consultants       69,5         Local Conveyance       4,48,129       69,5         Travel Expenses-International       61,24,567       20,80,1         Travel Expenses-National-Accommodation       21,66,866       21,11,7         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,9         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-Chter Services       3,36,376       7,14,8         Audit Fees-FY-2015-16       3,00,000			41,12
Brokerage Charges	Staff Welfare-Tea/coffee/meal		
Website Development & Maintenance       2,94,531       73,8         Registration Fees-Legal & Others       20,000         Travel Expenses-Staff & Consultants       4,48,129       69,5         Local Conveyance       4,48,129       69,5         Travel Expenses-International       61,24,567       20,80,1         Travel Expenses-National-Accommodation       21,66,866       21,11,7         Travel Expenses-National-Air tickets       37,56,407       24,64,9         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-Other Services       3,36,376       7,14,8         Audit Fees-FY-2015-16       1,00,0       1,00,0         Audit Fees-FY-2016-17       3,00,000       1,00,0			1/1//5/
Registration Fees-Legal & Others   20,000	Website Development & Maintenance		
Travel Expenses-Staff & Consultants       4,48,129       69,5         Travel Expenses-International       61,24,567       20,80,1         Travel Expenses-National-Accommodation       21,66,866       21,11,7         Travel Expenses-National-Air tickets       37,56,407       24,64,9         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Insurance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees         Audit Fees-Other Services       3,36,376       7,14,8         Audit Fees-FY-2015-16       3,00,000       1,00,0         Audit Fees-FY-2016-17       3,00,000       1,00,0			73,00
Travel Expenses-International 61,24,567 20,80,1 Travel Expenses-National-Accommodation 21,66,866 21,11,7 Travel Expenses-National-Air tickets 37,56,407 24,64,9 Travel Expenses-National-Others 25,15,443 15,77,4 Travel Expenses-National-Perdiem 16,32,096 18,37,9 Travel Expenses-National-Train/Bus 10,03,085 14,88,5  Vehicle Repair & Maintenance 84,095 77,1 Vehicle-Repair & Maintenance 22,36,436 8,70,7  Professional Charges-Audit Fees Audit Fees-Other Services 3,36,376 7,14,8 Audit Fees-FY-2015-16 3,00,000	Travel Expenses-Staff & Consultants		
Travel Expenses-International       61,24,567       20,80,1         Travel Expenses-National-Accommodation       21,66,866       21,11,7         Travel Expenses-National-Air tickets       37,56,407       24,64,9         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-Cy-2015-16       3,00,000       1,00,0         Audit Fees-Fy-2016-17       3,00,000       1,00,0	Local Conveyance	4 48 129	60 53
Travel Expenses-National-Accommodation       21,66,866       21,11,7         Travel Expenses-National-Air tickets       37,56,407       24,64,9         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-Cy-2015-16       3,00,000       1,00,0         Audit Fees-Fy-2016-17       3,00,000       1,00,0	Travel Expenses-International		
Travel Expenses-National-Air tickets       37,56,407       24,64,9         Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,9         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-FY-2015-16       3,00,000       1,00,0         Audit Fees-FY-2016-17       3,00,000       1,00,0	Travel Expenses-National-Accommodation		
Travel Expenses-National-Others       25,15,443       15,77,4         Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-FY-2015-16       3,00,000       1,00,0         Audit Fees-FY-2016-17       3,00,000       1,00,0			
Travel Expenses-National-Perdiem       16,32,096       18,37,9         Travel Expenses-National-Train/Bus       10,03,085       14,88,5         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-FY-2015-16       3,00,000       1,00,0         Audit Fees-FY-2016-17       3,00,000       1,00,0			
Travel Expenses-National-Train/Bus       10,03,085       14,88,9         Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-FY-2015-16       3,00,000       1,00,0         Audit Fees-FY-2016-17       3,00,000       1,00,0			18,37,96
Vehicle Repair & Maintenance       84,095       77,1         Vehicle-Insurance       84,095       870,7         Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-FY-2015-16       1,00,0       1,00,0         Audit Fees-FY-2016-17       3,00,000       1,00,0	Travel Expenses-National-Train/Bus		14,88,98
Vehicle-Repair & Maintenance 22,36,436 8,70,7  Professional Charges-Audit Fees  Audit Fees-Other Services 3,36,376 7,14,8 Audit Fees-FY-2015-16 3,00,000 1,00,000	Vehicle Repair & Maintenance		
Vehicle-Repair & Maintenance       22,36,436       8,70,7         Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-FY-2015-16       1,00,0         Audit Fees-FY-2016-17       3,00,000	The state of the s	84.095	77,12
Professional Charges-Audit Fees       3,36,376       7,14,8         Audit Fees-FY-2015-16       1,00,0         Audit Fees-FY-2016-17       3,00,000	Vehicle-Repair & Maintenance		
Audit Fees-FY-2015-16 Audit Fees-FY-2016-17 3,00,000	Professional Charges-Audit Fees	1007 2-70000	2//2///
Audit Fees-FY-2015-16 Audit Fees-FY-2016-17 3,00,000		3 36 376	714 011
Audit Fees-FY-2016-17 3,00,000		5,,10,,176	
4.25.21.906 2.66.90.3	Audit Fees-FY-2016-17	3,00,000	1,00,000
		4,25,21,906	2,66,90,398





# NOTES TO ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017

- 1. The financial statements have been prepared to comply in all material respects to accounting standards prescribed by the Institute of Chartered Accountants of India. The financial statements have been prepared under the historical cost convention on an accrual basis in accordance with accounting principles generally accepted in India. The accounting polices have been consistently applied by the Trust and are consistent with those used in the previous year. All the applicable accounting standards have been followed, except otherwise stated.
- 2. Grant-in-aid accounted based on expenditure incurred by the Trust during the year and the corresponding claim that can be made on the funding agency against such expenditure. The additional amounts received from the funding agencies over such claims are accounted as 'Grant received in advances'.
- 3. Donations are accounted on receipt basis only.
- 4. The fixed assets have been accounted as "Applications of funds for charitable purposes" under the respective projects funded by various funding agencies.
- 5. Foreign exchange transactions are accounted based on the rate prevailing as on the date of the respective transactions. Foreign exchange loss incurred due to the fluctuations to the tune of Rs. 4,39,393/- has been accounted appropriately.
- 6. Expenses towards gratuity and leave encashment have been accounted on payment basis. The provisions of provident fund Act have been complied with.
- 7. No Payments have been made to any trustees of the Trust.



- 8. Operating lease payments have been expensed over the lease term.
- 9. As the Trust is registered under section 12AA of the Income tax Act, there are no taxes due on the surplus of the Trust in any year. There are no taxes due on the past income tax assessments. Income tax deducted at source on interest income is accounted as 'Receivables'.

For Karnataka Health Promotion Trust

Mohan H L

**Managing Trustee** 

Nanjundappa G.M Director Finance As per our audit report Of even date annexed

R V K S And Associates Chartered Accountants Firm No: 008572S

BENGALURU

R. Mohan Partner

Membership No: 203911