

**Independent Auditor's Report**

To the Trustees of  
Enable Health Society  
New Delhi

**Report on Financial Statements**

We have audited the accompanying financial statements of Enable Health Society, which comprise the Balance Sheet as at March 31, 2019, the statement of Income & Expenditure and the Receipts & Payments A/c for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the trust in accordance with accounting principles generally accepted in India, including the accounting standards prescribed by The Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records, selection and application of adequate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of accounting records, relevant to the preparation and presentation of 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 in the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.



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

- a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2019;
- b) in the case of the Income and Expenditure Account, of the excess of Income over expenditure for the year ended on that date;

***Further to the above, we report that***

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of accounts as required by law have been maintained by the Trust so far as appears from our examination of those books.
- c) The Balance Sheet, Income & Expenditure and Receipts & Payments A/c dealt with by this Report are in agreement with the books of account.
- d) In our opinion the financial statement complies with the accounting standards prescribed by The Institute of Chartered Accountant of India.

**For Rajan, Chakravarthy & Associates**  
**Chartered Accountants**  
**Firm Registration No. 017670N**

  
**(S. Chakravarthy)**  
**Partner**

**Membership No.: 082138**

**Place: New Delhi**  
**Date: 16/10/2019**

**UDIN: 19082138AAAACG9441**

**Date: 16/10/2019**

**FORM NO. 10B**  
[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of**  
**Charitable or religious trusts or institutions**

1. We have examined the balance sheet of **ENABLE HEALTH SOCIETY (THE SOCIETY)** as at March 31, 2019 and the Statement of Income and Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said Society.
2. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the Society so far, as appears from our examination of the books.
3. In our opinion and to the best of our information and according to information and explanations given to us, the said accounts, give a true and fair view:

In the case of the balance sheet, of the state of affairs of the above Society as at  
March 31, 2019

and

- (i) In case of the Income and Expenditure account, of the excess of income over expenditure of the Society for the year ended on that date.

The prescribed particulars are annexed hereto.

For **Rajan, Chakravarthy & Associates**  
Chartered Accountants  
Firm Registration No. 017670N



S. Chakravarthy  
Partner  
Membership No. 082138



Place: New Delhi

Date: 16/10/2019

**UDIN: 19082138AAAACF7883**  
**Date: 16-10-2019**

## ANNEXURE

### STATEMENT OF PARTICULARS

#### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

- |  |                   |
|--|-------------------|
| 1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.  | Rs. 6,26,80,017/- |
| 2. Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year  | N.A               |
| 3. Amount of income accumulated or set apart /finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent* of the income derived from property held under trust wholly /in part only for such purposes.<br><br>(* - as amended by Finance Act, 2002) | Rs. 34,41,675/-   |
| 4. Amount of income eligible for exemption under section 11(1)(c) [Give details]   | NIL               |
| 5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)  | NIL               |
| 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.  | N.A               |
| 7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof  | NO                |
| 8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year: -  |                   |
| a) Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or  | NO                |



- b) Has ceased to remain invested in any security referred to in section 11(2)(b)(1) or deposited in any account referred to in section 11(2)(b)(1) or section 11(2) (b) (iii) or
- c) Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

NO

NO

## II.APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 [3]

1. Whether any part of the income or property of the trust was lent, or continues to be lent in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any

NO

2. Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.

NO

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.

Salary paid to Meenu Ratnani, Secretary  
for Rs. 13,43,423/-

4. Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.

NO

5. Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid

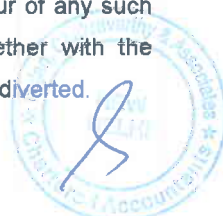
NO

6. Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received.

NO

7. Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

NO



8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.

NO

iii. **INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE SUBSTANTIAL INTEREST**

NO

Sl. No	Name and address of the concern	Where the concern is a company No and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
1	2	3	4	5	6
Nil, no such investment held at any time during the previous year					
Total					

For **Rajan, Chakravarthy & Associates**  
Chartered Accountants  
Firm Registration No. 017670N

  
S. Chakravarthy  
Partner  
Membership No. 082138



Place: New Delhi

Date: 16/10/2019

UDIN: 19082138AAAACF7883  
Date: 16-10-2019



3

Name	ENABLE HEALTH SOCIETY
Address	B-64, SECOND FLOOR, SARVODAYA ENCLAVE NEW DELHI-110017
Status	TRUST/ASSOCIATION OF PERSONS
Date of Trust	13-08-2004
Assessment Year	2019-20
Financial Year	2018-19
PAN:	AAAAE3900C
WARD	
REGISTRATION U/s 12A	DIT (E)/12A/2005-2006/E-232/1098 dated 21-11-2005
FCRA REGISTRATION	
BANK ACCOUNT NUMBER	0647000101187258
IFSC CODE	PUNB0064700

COMPUTATION OF TAXABLE INCOME/(LOSS)

Particulars	Amount (Rs.)	Amount (Rs.)
<b>INCOME FROM OTHER SOURCES</b>		
Gross income as per Income and Expenditure		6,61,21,692
85% of the above amount to be utilised towards charitable purpose		5,62,03,438
Amount actually applied towards charitable purposes U/s 11 of the Income Tax Act, 1961		
Total Expenses as per Income and Expenditure account	6,26,80,017	
Since the amount applied towards charitable purpose is more than 85% of the Income		6,26,80,017
Taxable Income		NIL
Tax payable		
Taxes paid		
TDS		
ONGC-A.Y 2018-19	975	975
Tax payable/(Refundable)		(975)

Note :

1 Gulf-TDS Rs. 36711 for A.Y 2019-20 -to be claimed in next Year.

2 ONGC-TDS YE-18

	16714
TDS claimed in F.Y 2017-18	9534
Balance	7180
TDS to be claimed in F.Y 2018-19	975
Balance to be carried forward in next Year	6204

*Praveen Kalsar*



*[Signature]*



**ENABLE HEALTH SOCIETY-FCRA**  
**B-64. SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017**

**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019**

RECEIPTS	Amount	PAYMENTS	Amount
<b>OPENING BALANCE</b>			
Bank Balance	8,21,934	Programme Expenses	99,239
		Advance for Expenses	1,80,480
		TDS -Opening	710
Grant Received	5,12,60,040	<b>CLOSING BALANCE</b>	
		Bank Balance	5,18,01,545
	<b>5,20,81,974</b>		<b>5,20,81,974</b>

For and on behalf of Enable Health Society

*Meenu Ratnam*  
Meenu Ratnam  
Secretary

Place: New Delhi  
Date: **16/10/2019**



*Dr. B P Singh*  
Dr. B P Singh  
President

Place: New Delhi  
Date: **16/10/2019**



Verified as per Books of accounts and  
other records made available to us  
For **Rajan, Chakravarthy & Associates**  
Firm Registration No. : 017670N  
Chartered Accountants

*Rajan Chakravarthy*  
S Chakravarthy  
Partner  
Membership No. 082138

Place: New Delhi  
Date: **16/10/2019**





BALANCE SHEET AS AT MARCH 31, 2019

(All Amount in Rs.)

SCHEDULE REFERENCE	SOURCES OF FUNDS	AS AT MARCH 31, 2019			AS AT MARCH 31, 2018		
		FCRA	NFCRA	TOTAL	FCRA	NFCRA	TOTAL
1(a)	Corpus Fund		8,800	8,800		8,800	8,800
1(b)	General Funds	(10,12,411)	22,13,448	12,01,037	(2,42,699)	(19,97,938)	(22,40,637)
2	Capital Funds for Fixed Assets						
	Advance for Expenses		1,80,480	1,80,480			
3	Unutilised Grant	5,29,70,846	6,40,64,835	11,70,35,681	17,58,895	2,89,41,747	3,07,00,642
		<b>5,19,58,435</b>	<b>6,64,67,563</b>	<b>11,84,25,998</b>	<b>15,16,196</b>	<b>2,69,52,609</b>	<b>2,84,68,804</b>
APPLICATION OF FUNDS							
4	Fixed Assets		2,55,915	2,55,915		83,491	83,491
Current Assets, Loans and Advances							
5	Cash and Bank Balance	5,18,01,546	6,64,84,611	11,82,86,156	7,47,194	2,76,31,297	2,83,78,491
6	Loans and Advances	1,80,480	8,25,062	10,05,542	7,69,712	2,74,311	10,44,023
	Prepaid Expenses		2,852	2,852		3,870	3,870
7	Less: Current Liabilities & Provisions	5,19,82,026	6,73,12,525	11,92,94,550	15,16,906	2,79,09,479	2,94,26,384
		23,591	11,00,877	11,24,468	710	10,40,362	10,41,072
	Net Current Assets	5,19,58,435	6,62,11,648	11,81,70,083	15,16,196	2,68,69,117	2,83,85,313
		<b>5,19,58,435</b>	<b>6,64,67,563</b>	<b>11,84,25,998</b>	<b>15,16,196</b>	<b>2,69,52,608</b>	<b>2,84,68,804</b>

Significant Accounting Policies and Notes to Accounts

11

The schedules referred to above form an integral part of the Balance Sheet.

As per our report of even date under section 12A (b) of the Income Tax Act, 1961

For Rajan, Chakravarty & Associates

Firm Registration No. : 017670N

Chartered Accountants

S. Chakravarty

Partner

Membership No. 082138

Place: New Delhi

Date: 16/10/2019

For and on behalf of Enable Health Society

M. Venkatesh

M. Venkatesh

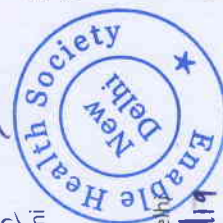
Secretary

Dr. B. P. Singh

President

Place: New Delhi

Date: 16/10/19



## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2019

SCHEDULE REFERENCE	FOR THE YEAR ENDED MARCH 31, 2019			FOR THE YEAR ENDED MARCH 31, 2018		
	FCRA	NFCRA	TOTAL	FCRA	NFCRA	TOTAL
<b>INCOME</b>						
8 Grant Income	48,089	4,39,04,931	4,39,53,020	8,43,973	3,33,75,462	3,42,19,435
9 Donation Received-Restricted	-	77,42,326	77,42,326	-	42,32,804	42,32,804
Donation Received-Unrestricted	-	1,32,26,886	1,32,26,886	-	23,00,000	23,00,000
Interest received from Savings Bank	-	11,31,992	11,31,992	-	11,43,400	11,43,400
Interest on IT refund	-	67,468	67,468	-	17,470	17,470
	<b>48,089</b>	<b>6,60,73,603</b>	<b>6,61,21,692</b>	<b>8,43,973</b>	<b>4,10,69,136</b>	<b>4,19,13,109</b>
<b>EXPENDITURE</b>						
10 Programme Expenses	48,089	5,16,47,257	5,16,95,346	8,43,973	3,69,27,263	3,77,71,236
10 Administrative Expenses	-	1,09,84,671	1,09,84,671	-	70,21,172	70,21,172
	<b>48,089</b>	<b>6,26,31,928</b>	<b>6,26,80,017</b>	<b>8,43,973</b>	<b>4,39,48,435</b>	<b>4,47,92,408</b>

(All Amount in Rs.)

Excess of Income over Expenditure for the year  
Excess of Expenditure over Income for the year

- 34,41,675 34,41,675

- (28,79,298) (28,79,298)

Significant Accounting Policies and Notes to Accounts

11

The schedules referred to above form an integral part of the Balance Sheet.

As per our report of even date

under section 12A (b) of the Income Tax Act, 1961

For Rajan, Chakravarthy &amp; Associates

Firm Registration No. : 017670N

Chartered Accountants



*Rajan Chakravarthy*  
S. Chakravarthy  
Partner

Membership No. 082138

Place: New Delhi

Date: 16/10/2019

For and on behalf of Enable Health Society

*Meenu Rainani*  
Meenu Rainani  
Secretary



*Dr. B P Singh*  
Dr. B P Singh  
President

Place: New Delhi

Date: 16/10/2019



Place: New Delhi

Date: 16/10/2019

## SCHEDULES TO THE FINANCIAL STATEMENTS

( All Amount in Rs.)

AS AT MARCH 31, 2019		
FCRA	NFCRA	TOTAL
-	8,800	8,800
-	-	-
-	-	-
-	-	-
(2,42,699)	(19,97,938)	(22,40,637)
(7,69,712)	7,69,712	-
-	34,41,675	34,41,675
(10,12,411)	22,13,448	12,01,037
-	-	-
-	-	-
-	-	-
-	-	-

AS AT MARCH 31, 2018			
FCRA	NFCRA	TOTAL	
	8,800	8,800	
-	-	-	
-	-	-	
	8,800	8,800	
26,041	6,12,620	6,38,661	
(2,68,740)	2,68,740	-	
-	(28,79,298)	(28,79,298)	
	-		
(2,42,699)	(19,97,938)	(22,40,637)	
8,87,070	2,95,718	11,82,788	
-	-	-	
-	-	-	
8,87,070	2,95,718	11,82,788	
-	-	-	



*James H. H. H. H.*



*[Signature]*





ENABLE HEALTH SOCIETY-FCRA  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 3: Unutilised Grant

(All Amount in Rs.)

Opening Balance	Receipts during the year	Total	Programme Expenses	Administrative Expenses	Total Expenses	Closing Grant Balance	Income for the year
9,22,181	-	9,22,181	-	-	-	9,22,181	-
3,62,258	-	3,62,258	-	-	-	3,62,258	-
4,26,367	-	4,26,367	-	-	-	4,26,367	-
27,052	-	27,052	27,052	-	27,052	-	27,052
21,037	-	21,037	21,037	-	21,037	-	21,037
-	5,12,60,040	5,12,60,040	-	-	-	5,12,60,040	-
<b>17,58,895</b>	<b>5,12,60,040</b>	<b>5,30,18,935</b>	<b>48,089</b>	<b>-</b>	<b>48,089</b>	<b>5,29,70,846</b>	<b>48,089</b>

Nestle-Smalkha  
Nestle-Moga  
New Holland Tractor  
Fullerton India Credit Company Limited  
Fullerton India Credit Company Limited-2  
Standard Chartered Bank

Total




**ENABLE HEALTH SOCIETY-NFCRA**  
**B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**

**Schedule 3: Unutilised Grant**

( All Amount in Rs.)

Opening Balance	Receipts during the year	Total	Programme Expenses	Administrative Expenses	Total Expenses	Closing Grant Balance	Income for the year
-	18,00,000	18,00,000	-	472	472	17,99,528	472
-	18,35,520	18,35,520	-	-	-	18,35,520	-
-	18,35,514	18,35,514	-	-	-	18,35,514	-
-	3,48,74,759	3,48,74,759	1,37,60,975	11,46,207	1,49,07,182	1,99,67,577	1,49,07,182
-	22,72,962	22,72,962	13,83,563	-	13,83,563	8,89,399	13,83,563
-	14,33,791	14,33,791	9,97,908	-	9,97,908	4,35,883	9,97,908
1,44,898	-	1,44,898	1,28,841	-	1,28,841	16,057	1,28,841
9,01,926	-	9,01,926	7,28,508	3,390	7,31,898	1,70,028	7,31,898
1,17,098	-	1,17,098	79,391	-	79,391	37,707	79,391
12,00,000	-	12,00,000	5,87,250	500	5,87,750	6,12,250	5,87,750
8,64,759	-	8,64,759	3,77,128	-	3,77,128	4,87,631	3,77,128
7,59,238	-	7,59,238	3,14,240	4,256	3,18,496	4,40,742	3,18,496
-	3,98,200	3,98,200	-	1,851	1,851	3,96,349	1,851
2,06,938	-	2,06,938	9,84,183	-	9,84,183	(7,77,245)	9,84,183
20,48,037	-	20,48,037	17,90,313	1,22,400	19,12,713	1,35,324	19,12,713
28,44,139	16,70,518	45,14,657	17,72,795	1,32,780	19,05,575	26,09,082	19,05,575
20,93,316	7,50,000	28,43,316	9,88,051	-	9,88,051	18,55,265	9,88,051
6,96,576	1,61,187	8,57,763	2,55,478	56,245	3,11,723	5,46,040	3,11,723
20,85,932	27,97,281	48,83,213	23,75,704	21,720	23,97,424	24,85,789	23,97,424
-	11,67,616	11,67,616	4,36,075	26,159	4,62,234	7,05,382	4,62,234
4,77,353	6,12,138	10,89,491	6,96,762	1,61,146	8,57,908	2,31,583	8,57,908
-	40,00,000	40,00,000	37,34,427	75,049	38,09,476	1,90,524	38,09,476
24,72,783	-	24,72,783	4,39,058	1,000	4,40,058	20,32,725	4,40,058
13,80,956	-	13,80,956	7,60,354	5,618	7,65,972	6,14,984	7,65,972
17,84,323	-	17,84,323	(947)	200	(747)	17,85,070	(747)
-	25,42,000	25,42,000	-	-	-	25,42,000	-
6,73,503	-	6,73,503	2,96,689	-	2,96,689	3,76,814	2,96,689
9,76,050	-	9,76,050	3,01,715	-	3,01,715	6,74,335	3,01,715
48,76,462	10,51,000	10,51,000	-	-	-	10,51,000	-
	-	48,76,462	13,02,271	3,41,741	16,44,012	32,32,450	16,44,012

Ansa Decoglass Private Limited  
Hinduja Leyland Finance Limited  
Gulf Oil Lubricants

Ashok Leyland

Asian Paint - AAV & AAS

Asian Paint-Hydrabad

Asian Paints-Nava diva

Asian Paints-New

Asian Paints-Pratharna School

Asian Paint- 6

Asian Paint-Mysure

Asian Paint-Vizag

Nestle-Gurgaon

Nestle-Smalkha

Nestle-Moga

Nestle-Moga-6 School

Nestle-PHC

Nestle-PHC-2

Nestle-32 school

Nestle - Bikaner

HDFC Standard Life Insurance Company Limited

HDFC Standard Life Insurance Company Limited-2

Standard Chartered Investment and Loans (India) Ltd.

SCPE-1

SCPE-2

SCPE-2-New

Standard Chartered Finance Ltd.

Standard Chartered Finance Ltd-2

Standard Chartered Finance Ltd-2-New

Shriram Transport Finance Company



*Dr. Anurag*

**ENABLE HEALTH SOCIETY-NFCRA**  
**B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017**  
**SCHEDULES TO THE FINANCIAL STATEMENTS**

**Schedule 3: Unutilised Grant**

( All Amount in Rs.)

	Opening Balance	Receipts during the year	Total	Programme Expenses	Administrative Expenses	Total Expenses	Closing Grant Balance	Income for the year
PEL-Digwal	2,66,145	-	2,66,145	83,460	53,064	1,36,524	1,29,621	1,36,524
Dr.Lal	(90,841)	3,39,982	2,49,141	-	-	-	2,49,141	-
Fullerton-1	-	92,344	92,344	92,344	-	92,344	-	92,344
Fullerton-2	-	88,200	88,200	88,200	-	88,200	-	88,200
Fullerton-3	(67,778)	12,16,000	11,48,222	8,67,935	2,80,287	11,48,222	0	11,48,222
ONGC	(57,690)	2,11,918	1,54,228	48,374	73,835	1,22,209	32,019	1,22,209
New Holland Tractor	(7,12,376)	-	(7,12,376)	3,14,584	29,937	3,44,521	(10,56,897)	3,44,521
Ujjain Financial Project	30,00,000	-	30,00,000	25,39,488	-	25,39,488	4,60,512	25,39,488
SIDBI	-	3,25,000	3,25,000	5,85,653	-	5,85,653	(2,60,653)	5,85,653
Pernod Ricard-Aurangabad	-	11,42,543	11,42,543	7,18,495	11,033	7,29,528	4,13,015	7,29,528
Pernod Ricard-Nashik	-	28,71,011	28,71,011	15,24,445	-	15,24,445	13,46,565	15,24,445
Pernod Ricard India Foundation-Palwal	-	30,88,220	30,88,220	-	-	-	30,88,220	-
Pernod Ricard India Foundation-Mehramnagar	-	11,41,888	11,41,888	-	-	-	11,41,888	-
Pernod Ricard India Foundation-Odisha	-	58,08,427	58,08,427	-	-	-	58,08,427	-
PRL Agastya Private Limited	-	35,00,000	35,00,000	-	2,331	2,331	34,97,669	2,331
<b>Total</b>	<b>2,89,41,747</b>	<b>7,90,28,019</b>	<b>10,79,69,766</b>	<b>4,13,53,711</b>	<b>25,51,220</b>	<b>4,39,04,931</b>	<b>6,40,64,835</b>	<b>4,39,04,931</b>





SCHEDULE NO : 4 Depreciation as per Income Tax Act

NFCRA :

S.No	Name of Asset	Rate of Depreciation	W.D.V as on 01.04.2018	Addition		Depreciation	Adjustment	W.D.V on 31.3.2019
				180 days or more	Less than 180			
1	Computer and Laptop-Old	40%	100	-	-	40		60
2	Computer and Laptop	40%	75588	106800	1,26,024.00	98160		210252
3	Furniture & Fitting	10%	-	43300	-	4330		38970
4	Office equipment	15%	7803	-	-	1170		6633

Total			83491	150100	126024	103700		255915
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*Ratan Chakravarty*



ENABLE HEALTH SOCIETY  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

(All Amount in Rs.)

**Schedule 5 : Cash and Bank Balances**

Cash in hand  
Balance with scheduled banks

HDFC

ICICI

SCB

PNB

**Schedule 6 : Loans and Advances**

Tax deducted at source receivable

Year Ending 2019

Income Tax Refund

Year Ending 2018

Year Ending 2017

Year Ending 2016

Year Ending 2015

Year Ending 2011 & 12

Security Deposits

Advance for Exp

Advance Receivable

Interest Receivable

Advance to supplier

Earnest money

AS AT MARCH 31, 2019		
FCRA	NFCRA	TOTAL
-	10,041	10,041
-	18,22,286	18,22,286
-	6,12,46,252	6,12,46,252
5,18,01,546	2,46,760	5,20,48,305
-	31,59,272	31,59,272
<b>5,18,01,546</b>	<b>6,64,84,611</b>	<b>11,82,86,156</b>
-	43,891	43,891
-	9,534	9,534
-	-	-
-	-	-
-	11,053	11,053
-	48,060	48,060
-	79,800	79,800
1,80,480	-	1,80,480
-	-	-
-	-	-
-	5,57,724	5,57,724
-	75,000	75,000
<b>1,80,480</b>	<b>8,25,062</b>	<b>10,05,542</b>

AS AT MARCH 31, 2018		
FCRA	NFCRA	TOTAL
-	599	599
-	13,51,162	13,51,162
-	2,49,36,354	2,49,36,354
7,47,194	2,46,760	9,93,953
-	10,96,423	10,96,423
<b>7,47,194</b>	<b>2,76,31,297</b>	<b>2,83,78,491</b>
-	9,534	9,534
7,29,711	24,000	7,53,711
40,001	-	40,001
-	11,053	11,053
-	48,060	48,060
-	79,800	79,800
-	-	-
-	13,754	13,754
-	13,110	13,110
-	-	-
-	75,000	75,000
<b>7,69,712</b>	<b>2,74,311</b>	<b>10,44,023</b>



ENABLE HEALTH SOCIETY  
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SCHEDULES TO THE FINANCIAL STATEMENTS

( All Amount in Rs.)

AS AT MARCH 31, 2019		
FCRA	NFCRA	TOTAL
-	2,95,841	2,95,841
-	56,819	56,819
-	1,39,994	1,39,994
23,591	6,08,223	6,31,814
<b>23,591</b>	<b>11,00,877</b>	<b>11,24,468</b>

**Schedule 7 : Current Liabilities and Provisions**

**Other Liabilities**

Tax Deducted at source  
Payable to staff  
Expenses Payable  
Sundry Creditors

AS AT MARCH 31, 2018		
FCRA	NFCRA	TOTAL
710	1,39,544	1,40,254
-	-	-
-	11,745	11,745
-	8,89,073	8,89,073
<b>710</b>	<b>10,40,362</b>	<b>10,41,072</b>



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ENABLE HEALTH SOCIETY  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

(All Amount in Rs.)

	FOR THE YEAR ENDED MARCH 31, 2019			FOR THE YEAR ENDED MARCH 31, 2018		
	FCRA	NFCRA	TOTAL	FCRA	NFCRA	TOTAL
<b>Schedule 8: Grant Income</b>						
<b>Grant Income</b>	48,089	4,39,04,931	4,39,53,020	8,43,973	3,33,75,462	3,42,19,435
	48,089	4,39,04,931	4,39,53,020	8,43,973	3,33,75,462	3,42,19,435
<b>Schedule 9: Donation Income-Restricted</b>						
<b>Donation Received</b>	-	77,42,326	77,42,326	-	42,32,804	42,32,804
	-	77,42,326	77,42,326	-	42,32,804	42,32,804



Rajni Chakravarty & Associates  
New Delhi





**ENABLE HEALTH SOCIETY**  
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**SCHEDULES TO THE FINANCIAL STATEMENTS**

**Schedule 10: Programme and Administrative Expenses**

( All Amount in Rs.)

	FOR THE YEAR ENDED MARCH 31, 2019			FOR THE YEAR ENDED MARCH 31, 2018		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
<b>Programme Expenses</b>						
Programme Expenses	48,089	4,36,97,774	4,37,45,863	8,43,973	3,13,39,147	3,21,83,120
Project Water Testing Charges	-	32,09,626	32,09,626	-	17,43,041	17,43,041
Site Construction Expenses	-	47,39,857	47,39,857	-	38,45,075	38,45,075
	<b>48,089</b>	<b>5,16,47,257</b>	<b>5,16,95,346</b>	<b>8,43,973</b>	<b>3,69,27,263</b>	<b>3,77,71,236</b>
<b>Administrative Expenses</b>						
Activity Exps World Water Day	-	-	-	-	13,880	13,880
Annual Maintenance Expenses	-	-	-	-	2,484	2,484
Audit Fees	-	95,162	95,162	-	1,20,250	1,20,250
Bank Charges	-	266	266	-	1,381	1,381
Beta Activity Exps	-	24,229	24,229	-	14,659	14,659
Computer Expenses	-	6,347	6,347	-	31,819	31,819
Courier Charges	-	28,711	28,711	-	43,002	43,002
Electricity Expenses	-	67,091	67,091	-	2,000	2,000
Empanelment Fees	-	-	-	-	1,060	1,060
Equipment Expenses	-	-	-	-	1,10,320	1,10,320
Food Expenses	-	74,577	74,577	-	3,46,296	3,46,296
Hotel Stay Charges	-	3,14,185	3,14,185	-	17,677	17,677
Insurance Expenses	-	69,676	69,676	-	1,714	1,714
Interest Expenses on TDS	-	2,493	2,493	-	15,080	15,080
Legal Professional Expenses	-	300	300	-	12,894	12,894
Local Conveyance Expenses	-	3,135	3,135	-	8,144	8,144
Meeting Expenses	-	18,842	18,842	-	78,680	78,680
Office Admin Expenses	-	1,08,031	1,08,031	-	-	-



*Dr. Anil Kumar*  
*Dr. Anil Kumar*



ENABLE HEALTH SOCIETY  
B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI-110017  
SCHEDULES TO THE FINANCIAL STATEMENTS

Schedule 10: Programme and Administrative Expenses

	FOR THE YEAR ENDED MARCH 31, 2019			FOR THE YEAR ENDED MARCH 31, 2018		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Office Repair & Maintenance Expenses	-	2,055	2,055	-	19,896	19,896
Other Expenses	-	-	-	-	17,450	17,450
Printing & Stationary Expenses	-	51,764	51,764	-	27,528	27,528
Rent Expenses	-	5,78,801	5,78,801	-	6,47,399	6,47,399
Round Off Amount	-	(52)	(52)	-	(70)	(70)
Salary Expenses	-	71,74,050	71,74,050	-	48,78,548	48,78,548
Stamp Paper Expenses	-	969	969	-	3,450	3,450
Stipend Expenses	-	79,302	79,302	-	30,000	30,000
Telephone Expenses	-	98,796	98,796	-	1,15,899	1,15,899
Travelling Expenses	-	1,97,071	1,97,071	-	1,41,150	1,41,150
Training & Development Exps.	-	21,452	21,452	-	-	-
Balance Write Off	-	7,461	7,461	-	-	-
Donation Paid	-	8,065	8,065	-	-	-
Incentive Exps	-	1,38,778	1,38,778	-	-	-
Internet Exps	-	10,275	10,275	-	-	-
Project Activity Exps	-	56,520	56,520	-	-	-
Material & Direct-Other expenses	-	16,62,691	16,62,691	-	2,66,747	2,66,747
Depreciation	-	83,630	83,630	-	51,836	51,836
	-	1,09,84,671	1,09,84,671	-	70,21,172	70,21,172

(All Amount in Rs.)





**ENABLE HEALTH SOCIETY**

**B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI 110017**

**Schedules Forming Part of the Financial Statements as at March 31, 2019**

**(All amounts in Rs.)**

**Schedule - 11 Significant Accounting Policies and Notes to accounts**

**1. Background**

Enable Health Society ("The Society") was registered under the Societies Registration Act (XXI), 1860 vide registration No. S-50111 dated 13.08.2004. The Society has been granted exemption under section 12A of the Income Tax Act, 1961 vide letter No. DIT (E)/12A/2005-2006/E-232/1098 dated 21-11-2005. The exemption has been granted with effect from 13-08-2004. The Society has been registered under the Foreign Contribution (Regulation) Act, 2010 with registration no. 231660908. The Society providing technical support for capacity building on various health issues. The Society also works towards providing affordable, accessible, pure water for communities.

**2. Significant Accounting Policies**

**a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles. ("GAAP")

**b) Fixed Assets**

Depreciation on Fixed Assets has been provided on WDV basis and at the rates prescribed under the Income Tax Act, 1961.

**c) General Funds**

The Society receives general funds which are unrestricted in nature from foreign and domestic sources. The Income and the corresponding expenses are accounted for in the Income and Expenditure account.

**d) Restricted Funds**

The Society also receives funds which are restricted in nature from Foreign and domestic sources. Revenue from the restricted fund is recognised during the year in the Income and Expenditure account to match the related expenditure. The balance amount is carried forward in the restricted fund for use in future periods under the head Unutilised grants.

**e) Foreign Exchange transactions**

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of the transaction.



**ENABLE HEALTH SOCIETY**

**B-64, SECOND FLOOR, SARVODAYA ENCLAVE, NEW DELHI 110017**

**Schedules Forming Part of the Financial Statements as at March 31, 2019**

**(All amounts in Rs.)**

**Schedule - 11 Significant Accounting Policies and Notes to accounts**

**3. Notes to Accounts**

- a) The assets purchased for projects have been taken as the cost of the project in the year of purchase.
- b) Previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current year's Classification.

As per our report of even date under section 12A (b) of the Income Tax Act, 1961

For **Rajan, Chakravarthy & Associates**

Chartered Accountants

Firm Registration No. 017670N

For and on behalf of  
**Enable Health Society**

*S. Chakravarthy*

S. Chakravarthy

Partner

Membership No. 082138

Place: New Delhi

Date: 16/10/2019

*Dr. B P Singh*

Dr. B P Singh

President

Place: New Delhi

Date: 16/10/2019

*Meenu Ratnani*

Meenu Ratnani

Secretary

Place New Delhi

Date: 16/10/2019