



# **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: 15/12/2016

*Harishwar Dayal*  
(HARISHWAR DAYAL)  
Executive Director

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

**CERTIFICATE BY THE CHARTERED ACCOUNTANT**

We have audited the accounts of Arpana Research & Charities Trust, Madhuban, Karnal (Haryana)-132037, registered under Registration Act and its registration No. 231 dated 16.01.1980. and FCRA Registration No. 172310002 dated 08/03/1985, registered at New Delhi, for the year ending 31st March, 2016, 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 2015-2016 was  | Rs. 92,809,146.05<br>(including bank interest, Income on Investments, and Disposal of vehicle)  |
| (ii)  | foreign contribution of / worth was received by the Association during the Financial year 2015 - 2016  | Rs. 11,112,251.58   |
| (iii) | Interest accrued on Foreign contribution and other income Including disposal of assets derived from foreign contribution or interest thereon of/worth was received by the Association during the Financial year 2015-2016  | Rs. 14,667,569.28   |
| (iv)  | the balance of unutilized foreign contribution with the Association at the end of Financial Year 2015-16 was   | Rs. 102,540,321.54<br>(including bank interest, Income on Investments, and Disposal of vehicle) |
| (V)   | Certified that the Association has maintained the accounts of foreign contribution 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 (Regulations) Rules, 2011 |   |
| (vi)  | The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.  |   |
| (vii) | The Association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act 2010  |   |

Place: New Delhi  
Date: 15/12/2016

For S. C. Vasudeva & Co.  
Chartered Accountants  
Firm Reg. No. 000235N

*Abhinav Khosla*  
Abhinav Khosla  
Partner  
M. No. 87010  
B-41, Panchsheel Enclave  
New Delhi - 110017

**Other Offices****New Delhi**

D-62, Panchsheel Enclave, New Delhi-110017  
Tel: +91-11- 26497629 / 30 Fax: +91-11- 41749444

**Ludhiana**

B-XIX-220, Rani Jhansi Road, Near SBI Treasury Branch, Ghumar Mandi,  
Ludhiana-141001, (Punjab) Tel: +91-161-2774527 Fax: +91-161-2771618

**CERTIFICATE BY THE CHARTERED ACCOUNTANT**

We have audited the accounts of Arpana Research & Charities Trust, Madhuban Karnal (Haryana)-132037, registered under Registration Act and its registration No. 231 dated 16.01.1980. and FCRA Registration No. 172310002 dated 08/03/1985, registered at New Delhi, for the year ending 31st March, 2016, and examined all relevant books and vouchers and certify that according to the audited account:-

- (I) the brought forward foreign contribution, in kind at the beginning of the Financial year 2015 - 2016 was Rs. Nil
- (ii) foreign contribution in kind worth was received by the Association during the Financial year 2015 - 2016 Rs. 850,000.00
- (iii) (a) the balance of unutilized foreign contribution, in kind with the Association at the end of the year 31-03-16 was Rs. Nil
- (b) That the whole of for foreign contribution received in kind has been utilised, leaving no balance at the end of the financial year Rs. Nil
- (iv) Certified that the Association has maintained the accounts of foreign contribution 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 (Regulations) Rules, 2011
- (v) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vi) The Association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act 2010

Place: New Delhi  
Date : 15/12/2016

For S. C. Vasudeva & Co.  
Chartered Accountants  
Firm Reg. No. 000235N

*Abhinav Khosla*  
Abhinav Khosla  
Partner  
M. No. 87010  
B-41, Panchsheel Enclave  
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**ARPANA RESEARCH & CHARITIES TRUST**  
**FOREIGN CONTRIBUTIONS**  
**MADHUBAN, KARNAL**  
**BALANCE SHEET AS AT 31st MARCH 2016**

LIABILITIES	Schedule	As at 31st March 2016 Amount (Rs.)	ASSETS	Schedule	As at 31st March 2016 Amount (Rs.)
<b>Corpus Donations &amp; Capital Grants</b>			<b>Fixed Assets</b>	<b>3</b>	
Corpus Donations B/f		31,270,904.66			104,098,788.51
Capital Grants	1	18,970,150.90	<b>Investments</b>	<b>4</b>	
		50,241,055.56			78,269,108.55
<b>Excess of Income over Expenditure</b>			<b>Current Assets</b>		
Excess of Income over Expenditure			a Bank Balance	5	23,030,929.63
Amount brought forward		132,192,851.66	b Other current assets	6	1,340,570.69
Add: Excess of Income over Expenditure for the year		13,313,604.99			
		145,506,456.65			
<b>Liabilities and Provisions</b>					
a <b>Current liabilities</b>	2				
Other Liabilities		100,287.33			
Grant received for specific tied purposes unutilized		10,891,597.84			
		10,991,885.17			
<b>Total</b>		<b>206,739,397.38</b>	<b>Total</b>		<b>206,739,397.38</b>

Significant Accounting Policies as per Schedule 10

As per our certificate of even date attached

For S. C. Vasudeva & Co.

Chartered Accountants

Firm Reg. No. 000735N

Abhinav Khosla

Partner

M. No. 87010

Place: New Delhi

Date :15-12-2016



*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 2016**

RECEIPTS	Schedule	For the Year Ended 31st March 2016	PAYMENTS	For the Year Ended 31st March 2016
		Amount(Rs.)		Amount(Rs.)
<b>Opening Balance unutilized as on 01.04.2015</b>			<b>A HOSPITAL (INCLUDING COMMON COSTS OF EYE SERVICES)</b>	
Brought forward from previous receipt and payment account			Equipments	921,957.00
Amounts in Scheduled Banks		438,946.88	Vehicle	109,920.00
<b>Add:- Investment u/s 11 (5) of the Income Tax Act</b>			Computer Printer & UPS	12,050.00
<b>(A) Out of Corpus Funds</b>			Furniture & Fixtures	17,850.00
ICICI Prudential Mutual Fund		18,463,615.00	Medical Camp & Welfare Expenses	13,103.00
UTI Mutual Fund		999,900.00		<b>1,074,880.00</b>
Reliance Mutual Fund		11,806,889.66	<b>B EYE SERVICES</b>	
BOI Saving Plus Deposits		200.00	Equipments	850,000.00
<b>(B) Out of other than corpus Funds</b>			Salaries	215,353.00
Franklin Mutual Fund		230,000.00	Professional Fees & Honoraria	76,852.00
Reliance Mutual Fund		12,160,705.37	Medicines	253,919.00
BOI Fixed Deposits		4,928,043.54	Eye Camp & Welfare Expenses	543,680.00
BOI Saving Plus Deposits		4,917,787.55	Instrument & Linen	80,000.00
HDFC Fixed Deposits		18,586,511.54	Vehicles Operation, Maintenance & Travel	4,979.00
Birla Sun Life Mutual Fund		1,499,900.00	Telephone, Stationery, Postage & office contingencies	186,923.00
ICICI Prudential Mutual Fund		16,376,245.15	Training Expenses	137,715.00
Flexi Deposit ICICI Bank		15,992.00		<b>2,349,421.00</b>
UTI Mutual Fund		500,000.00	<b>C RURAL HEALTH SERVICES AND INTEGRATED DEVELOPMENT (HARYANA)</b>	
Religare Invesco Mutual Fund		500,000.00	Equipments	7,500.00
Add:- Balance of other current Assets		1,487,677.69	Vehicle	1,151,256.00
<b>Total of Bank, Investments &amp; Other Current Assets</b>		<b>92,912,414.38</b>	Computer, Printer & UPS	52,500.00
Less:-Liability for expenses and dues		(103,268.33)	Salaries	3,591,759.00
		92,809,146.05	Professional Fees & Honoraria	642,942.00
Bank Interest		369,076.00	Incentives, Immunization to Midwives	179,000.00
Income on Investments	8	13,654,593.28	Electricity & Generator Expenses	51,771.00
Donations & Grants	9	11,112,251.58	Welfare & Food Expenses	419,842.00
Disposal of Assets		643,900.00	Training Expenses including Survey, Workshops & Meetings	907,661.00
			Vehicles Operation, Maintenance & Travel	613,542.00
			Repair & Maintenance equipment and general maintenance	55,680.00
			Telephone, Stationery, Postage & office contingencies	92,441.00
			Auditor Expenses	600.00
			Miscellaneous expenses including bank charges	75,507.00
				<b>7,842,001.00</b>





<b>D HEALTH SERVICES AND INTEGRATED RURAL DEVELOPMENT (HIMACHAL)</b>		
Equipments	52,675.00	
Computer, Printer & UPS	7,400.00	
Salaries	2,737,251.00	
Professional Fees & Honoraria	294,294.00	
Insurance	11,656.00	
Electricity and Generator Expenses	101,169.00	
Trainings, Meetings & Networking	192,400.00	
Repair & Maintenance equipment and general maintenance	297,762.00	
Vehicles Operation, Maintenance & Travel	282,031.00	
Welfare & Food Expenses	148,486.00	
Telephone, Stationery, Postage etc.	75,248.00	
Water Supply Project	24,000.00	
Other Miscellaneous Expenses including Program Information, Bank Charges etc.	24,789.42	4,249,161.42
<b>E GENERAL</b>		
Professional Fees & Honoraria	375,886.00	
Vehicles Operation, Maintenance & Travel	64,585.00	
Welfare & Charities Expenses	50,164.00	
Administrative Expenses including Postage, Bank Charges, Food, Miscellaneous etc.	42,546.95	533,181.95
<b>TOTAL REVENUE &amp; CAPITAL EXPENDITURES C/F</b>		16,048,645.37
<b>CLOSING BALANCE UNUTILISED AS ON 31.03.2015</b>		
Amount in Scheduled Banks	23,030,929.63	
<b>Add:- Investment u/s 11 (5) of the Income Tax Act</b>		
<b>(A) Out of Corpus Funds</b>		
ICICI Prudential Mutual Fund	17,999,800.00	
Reliance Mutual Fund	7,722,889.66	
UTI Mutual Fund	999,900.00	
BOI Saving Plus Deposits	623,780.94	



		(B) Out of other than corpus Funds		
		Reliance Mutual Fund	8,019,070.51	
		BOI Fixed Deposits	2,615,756.54	
		BOI Saving Plus Deposits	4,114,219.06	
		UTI Mutual Fund	500,000.00	
		HDFC Fixed Deposits	20,095,748.54	
		ICICI Prudential Mutual Fund	15,060,505.30	
		Religare Invesco Mutual Fund	500,000.00	
		Flexi Deposit ICICI Bank	17,438.00	
		Add:- Balance of Other Current Assets	1,340,570.69	
		<b>Total of Bank, Investments &amp; Other Current Assets</b>	<b>102,640,608.87</b>	
		Less : Liability for expenses & dues	(100,287.33)	102,540,321.54
<b>Total</b>	<b>118,588,966.91</b>	<b>Total</b>		<b>118,588,966.91</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 S. C. Vasudeva & Co.

Chartered Accountants

Firm Reg. No. 000235N

*Abhinav Khosla*

Abhinav Khosla

Partner

M. No. 87010

Place: New Delhi

Date : 15-12-2016



*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 2016**

EXPENDITURE	Amount(Rs.)	For the Year Ended 31st March 2016 Amount(Rs.)	INCOME	Schedule	For the Year Ended 31st March 2016 Amount(Rs.)
<b>A <u>HOSPITAL (INCLUDING COMMON COSTS OF EYE SERVICES)</u></b>					
Medical Camp & Welfare Expenses	13,103.00	13,103.00	Donation & Grants	7	11,806,481.39
			Bank Interest		369,076.00
<b>B <u>EYE SERVICES</u></b>			Income on Investments	8	13,654,593.28
Salaries	215,353.00		Profit on disposal of Vehicles		348,991.69
Professional Fees & Honoraria	76,852.00				
Medicines	253,919.00				
Eye Camp & Welfare Expenses	543,680.00				
Telephone, Stationery, Postage & office contingencies	186,923.00				
Vehicles Operation, Maintenance & Travel	4,979.00				
Training Expenses	137,715.00				
Instrument & Linen	80,000.00	1,499,421.00			
<b>C <u>RURAL HEALTH SERVICES AND INTEGRATED DEVELOPMENT (HARYANA)</u></b>					
Salaries	3,591,759.00				
Professional Fees & Honoraria	642,942.00				
Incentives, Immunization to Midwives	179,000.00				
Electricity & Generator Expenses	51,771.00				
Welfare & Food Expenses	419,842.00				
Training Expenses including Survey, Workshops & Meetings	907,661.00				
Vehicles Operation, Maintenance & Travel	613,542.00				
Repair & Maintenance equipment and general maintenance	55,680.00				
Telephone, Stationery, Postage & office contingencies	92,441.00				
Auditors Expenses	600.00				
Miscellaneous Expenses including bank charges	75,507.00	6,630,745.00			





<b>D HEALTH SERVICES AND INTEGRATED RURAL DEVELOPMENT (HIMACHAL)</b>			
Salaries	2,737,251.00		
Professional Fees & Honoraria	294,294.00		
Electricity and Generator Expenses	101,169.00		
Trainings, Meetings & Networking	192,400.00		
Repair & Maintenance equipment and general maintenance	297,762.00		
Vehicles Operation, Maintenance & Travel	282,031.00		
Welfare & Food Expenses	148,486.00		
Telephone, Stationery, Postage etc.	75,248.00		
Water Supply Project	24,000.00		
Insurance	11,656.00		
Other Miscellaneous Expenses including Program Information, Bank Charges etc.	24,789.42	4,189,086.42	
<b>E GENERAL</b>			
Professional Fees & Honoraria	375,886.00		
Administrative Expenses including Postage,	42,546.95		
Welfare & Charities Expenses	50,164.00		
Vehicles Operation, Maintenance & Travel	64,585.00	533,181.95	
<b>Excess of Income over Expenditure</b>		<b>13,313,604.99</b>	
<b>Total</b>		<b>26,179,142.36</b>	<b>Total</b>
			<b>26,179,142.36</b>

Significant Accounting Policies as per Schedule 10

As per our certificate of even date attached

For S. C. Vasudeva & Co.

Chartered Accountants

Firm Reg. No. 000235N

Abhinav Khosla

Partner

M. No. 87010

Place: New Delhi

Date : 15-12-2016



Sandeep Arora  
(Sandeep Arora)

Financial Controller

For Arpana Research & Charities Trust

Harishwar Dayal  
(Harishwar Dayal)

Executive Director

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

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

Schedules forming part of Balance Sheet as at 31 March 2016

**SCHEDULE - 1  
CAPITAL GRANTS**

Particulars	As at 31st March 2016 Amount Rs
Opening Balance of Capital Grant	16,291,034.90
Add:- Grant received in current year	2,679,116.00
<b>Total</b>	<b>18,970,150.90</b>

**SCHEDULE - 2  
CURRENT LIABILITIES**

Particulars	As at 31st March 2016 Amount Rs.
<b>A Other Liabilities</b>	
<b>a Liabilities for Expenses</b>	
Provident Fund Payable	41,611.00
Expenses Payable	5,036.00
Labour Welfare Fund Payable	750.00
Employee State Insurance Payable	14,100.00
<b>b Duties &amp; Taxes</b>	
Tax Deducted at Source - Contractors	150.00
Tax Deducted at Source - Professionals	15,848.00
<b>Total (A)</b>	<b>77,495.00</b>
<b>B Branch / Divisions</b>	
ARCT-Fixed Assets	22,792.33
<b>Total (B)</b>	<b>22,792.33</b>
<b>Total (A+B)</b>	<b>100,287.33</b>
<b>C Grant received for specific tied purposes unutilized</b>	
Brought forward from previous year	14,264,943.65
Less: Amount utilised during the year from previous year grants	9,074,556.82
Add: Grants received during the year for specific tied purposes unutilised	5,701,211.01
<b>Total (C)</b>	<b>10,891,597.84</b>
<b>Total (A+B+C)</b>	<b>10,991,885.17</b>



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

**SCHEDULE - 3**

<b><u>PARTICULARS</u></b>	<b><u>BALANCE AS ON 01.04.2015</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 31.03.2016</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>
Construction	39,081,165.74					39,081,165.74
Vehicles	10,286,463.87		1,261,176.00	220,363.75		11,327,276.12
Land	106,020.00					106,020.00
Equipment (Including Water Supply)	48,749,677.55		1,832,132.00	74,544.56		50,507,264.99
Furniture & Fixture	797,829.63		17,850.00			815,679.63
Computers & Printers	2,189,432.03		71,950.00			2,261,382.03
<b>TOTAL :</b>	<b>101,210,588.82</b>		<b>3,183,108.00</b>	<b>294,908.31</b>	<b>-</b>	<b>104,098,788.51</b>





**ARPANA RESEARCH & CHARITIES TRUST**  
**(FOREIGN CONTRIBUTION)**  
**Schedules forming part of Balance Sheet as at 31 March 2016**

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

Particulars	As at 31st March 2016 Amount Rs.
<b>(A) Out of Corpus Funds</b>	
<b>Mutual Funds</b>	
ICICI Prudential Mutual Fund	17,999,800.00
Reliance Mutual Fund	7,722,889.66
UTI Mutual Fund	999,900.00
<b>Saving Plus Deposits</b>	
BOI Saving Plus Deposits	623,780.94
<b>(B) Out of other than Corpus Funds</b>	
<b>Mutual Funds</b>	
Reliance Mutual Fund	8,019,070.51
ICICI Prudential Mutual Fund	15,060,505.30
UTI Mutual Fund	500,000.00
Religare Invesco Mutual Fund	500,000.00
<b>Fixed Deposits</b>	
BOI Fixed Deposits	2,615,756.54
HDFC Fixed Deposits	20,095,748.54
<b>Saving Plus Deposits</b>	
BOI Saving Plus Deposits	4,114,219.06
<b>Flexi Deposit</b>	
Flexi Deposit- ICICI Bank	17,438.00
<b>Total</b>	<b>78,269,108.55</b>



**ARPANA RESEARCH & CHARITIES TRUST**  
**(FOREIGN CONTRIBUTION)**  
**Schedules forming part of Balance Sheet as at 31 March 2016**

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

	Particulars	As at 31st March 2016 Amount Rs.
	<b>Out of Corpus Funds</b>	
	Balance at Scheduled Banks	3,924,534.06
	<b>Out of other than Corpus Funds</b>	
	Balance at Scheduled Banks	19,106,395.57
	<b>Total</b>	<b>23,030,929.63</b>

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

	Particulars	As at 31st March 2016 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	170,281.80
	<b>Total (B)</b>	<b>170,281.80</b>
<b>C</b>	<b>Taxes Deducted at Source Refundable</b>	
	TDS Refundable - IFCI	2,844.00
	TDS Refundable - BOI	272,485.00
	TDS Refundable - GOI 8% Bonds	211,905.00
	TDS Refundable - IDBI	15,708.00
	TDS Refundable - ICICI	39,778.00
	TDS Refundable - HDFC	620,518.89
	<b>Total (C)</b>	<b>1,163,238.89</b>
	<b>Grand Total (A+B+C)</b>	<b>1,340,570.69</b>



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

Schedules forming part of Income & Expenditure Account for the Year ended 31 March 2016

**SCHEDULE - 7  
DONATIONS & GRANTS**

	Particulars	For the Year ended 31st March 2016 Amount Rs.
(A)	<b>Donations</b>	
	Donation -Hospital	975,958.00
	Donation -Travel	3,648.00
	Donation- HP	3,378,557.40
	Donations- Others	1,096,152.18
	<b>Grants</b>	
	Grant - Indian Development & Relief Fund	2,189,917.00
	Grant - CBM	2,618,019.00
	Add : Grants/Donation Utilised in Current Year From Previous Unutilised-Revenue	8,203,217.82
	Less : Grants/Donation Unused in Current Year from Current Year Grants/Donations	(5,701,211.01)
	Less : Grants/Donation used in Current Year From Current Year Grants for Fixed Assets	(1,807,777.00)
	<b>Total (A)</b>	<b>10,956,481.39</b>
(B)	<b>Donation in Kind</b>	
	Donation in Kind - Vit-Phaco Emulsification Unit	850,000.00
	<b>Total (B)</b>	<b>850,000.00</b>
	<b>Total (A+B)</b>	<b>11,806,481.39</b>





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

**Schedules forming part of Income & Expenditure & Receipt & Payment Account  
For the Year ended 31 March 2016**

**SCHEDULE - 8  
INCOME ON INVESTMENTS**

	Particulars	For the Year ended 31st March 2016 Amount Rs.
<b>(A)</b>	<b>Interest Income</b>	
	Interest - BOI 7.75%	82,709.00
	Interest - BOI 9.05%	225,352.00
	Interest - HDFC Bank 8.75%	1,692,640.00
	<b>Total (A)</b>	<b>2,000,701.00</b>
<b>(B)</b>	<b>Capital Gain From Investments</b>	
	STCG on Investment	689,130.70
	LTCG on Investment	10,964,761.58
	<b>Total (B)</b>	<b>11,653,892.28</b>
	<b>Total (A+B)</b>	<b>13,654,593.28</b>



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

Schedules forming part of Receipt & Payment Account for the Year ended 31 March 2016

**SCHEDULE - 9  
DONATIONS & GRANTS**

	Particulars	For the Year ended 31st March 2016 Amount Rs.
<b>(A) Donations</b>		
	Donation -Hospital	975,958.00
	Donation -Travel	3,648.00
	Donation- HP	3,378,557.40
	Donations- Others	1,096,152.18
	<b>Grants</b>	
	Grant - Indian Development & Relief Fund	2,189,917.00
	Grant - CBM	2,618,019.00
	<b>Total (A)</b>	<b>10,262,251.58</b>
<b>(B) Donation in Kind</b>		
	Donation in Kind - Vit-Phaco Emulsification Unit	850,000.00
	<b>Total (B)</b>	<b>850,000.00</b>
	<b>Total (A+B)</b>	<b>11,112,251.58</b>



**ARPANA RESEARCH & CHARITIES TRUST**

**SCHEDULE-10 – SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF THE  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2016**

**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 fixed assets 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. Fixed Assets****Tangible**

Fixed assets are stated at historical cost less accumulated depreciation. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Fixed Assets received as donations are recognized 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. Schedules (1-10) form an integral part of Balance Sheet and Income & Expenditure Account and Receipt & Payment Account.
2. No depreciation is being charged from foreign contributions.

For S.C. Vasudeva & Co.

Chartered Accountants

Firm Reg. No. 000235N

*Abhinav Khosla*  
(Abhinav Khosla)

Partner

M.No. 87010

Place : New Delhi

Dated : 15.12.2016



*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, Madhuban, Karnal (Haryana)**

**4. Donorwise Receipts of Foreign Contributions (01/04/2015 to 31/03/2016)**

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
(1) Institutional donors:			
Aid for Indian Development, 84 Stuart Ct. Los Altos, CA 94022-2249, USA	SOCIAL	16-Apr-2015	44,395.00
Christoffel Blindenmission, e.v. Nibelungenstra Sse. 124 D-64625, Bensheim Germany	SOCIAL	7-May-2015	520,100.00
Christoffel Blindenmission, e.v. Nibelungenstra Sse. 124 D-64625, Bensheim Germany	SOCIAL	16-May-2015	451,000.00
Indian Development and Relief Fund 5281 Mossrock Drive North Bethesda MD 20852-3238 USA	SOCIAL	3-Jul-2015	2,189,917.00
Aid for Indian Development, 84 Stuart Ct. Los Altos, CA 94022-2249, USA	SOCIAL	11-Jul-2015	126,365.00
Christoffel Blindenmission, e.v. Nibelungenstra Sse. 124 D-64625, Bensheim Germany	SOCIAL	16-Jul-2015	3,648.00
Christoffel Blindenmission, e.v. Nibelungenstra Sse. 124 D-64625, Bensheim Germany	SOCIAL	20-Jul-2015	635,100.00
Aid for Indian Development, 84 Stuart Ct. Los Altos, CA 94022-2249, USA	SOCIAL	24-Aug-2015	16,465.00
Aid for Indian Development, 84 Stuart Ct. Los Altos, CA 94022-2249, USA	SOCIAL	7-Sep-2015	53,962.00
Aid for Indian Development, 84 Stuart Ct. Los Altos, CA 94022-2249, USA	SOCIAL	11-Sep-2015	64,181.00
Aid for Indian Development, 84 Stuart Ct. Los Altos, CA 94022-2249, USA	SOCIAL	7-Nov-2015	33,027.05





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
Christoffel Blindenmission, e.v. Nibelungenstra Sse. 124 D-64625, Bensheim Germany	SOCIAL	19-Nov-2015	397,719.00
Christoffel Blindenmission, e.v. Nibelungenstra Sse. 124 D-64625, Bensheim Germany	SOCIAL	1-Dec-2015	459,100.00
Indian Schools Alumni of Friends (INSAF) 137 Seagate Drive San Mateo. CA-94403 USA	SOCIAL	4-Jan-2016	37,016.26
Safera Foundation 6 Ingleby Driver Harrow on the Hills Middx HA13LE U.K.	SOCIAL	22-Jan-2016	476,531.50
Tides Foundation P.O.Box 29903 San Francisco CA 94129 USA	SOCIAL	2-Feb-2016	3,378,557.40
Christoffel Blindenmission, e.v. Nibelungenstra Sse. 124 D-64625, Bensheim Germany	SOCIAL	15-Feb-2016	155,000.00
Aid for Indian Development, 84 Stuart Ct. Los Altos, CA 94022-2249, USA	SOCIAL	19-Feb-2016	36,802.57
<b>Donation In Kind</b>			
Christoffel Blindenmission, e.v. Nibelungenstra Sse. 124 D-64625, Bensheim Germany	SOCIAL	5-Mar-2016	850,000.00
<b>Disposal of Assets</b>			
M/s National Insurance Co. Ltd. G.T Road Karnal	Claim of Old Vehicle No. HR05- Y-6709	2-Jun-2015	13,400.00
M/s Premier Medical Systems & Devices Pvt. Ltd. A-113 Sector -63, Noida, UP-201307	Sale of Old Ventilator	6-Aug-2015	150,000.00
<b>Interest Income</b>			
Bank Interest from Scheduled Bank	India	31-Mar-2016	369,076.00
<b>Investment Income</b>			
Investment Income on Various Investments	India	31-Mar-2016	13,654,593.28
<b>Sub Total (i)</b>			<b>24,115,956.06</b>



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>(ii) Individual donors above Rs. Twenty Thousand</b>			
Dr. Davinder Kapur 10, Rathblane Northern Ireland Antrim BT -41 1JT U.K.	SOCIAL	27-Apr-2015	139,820.00
Dr. Davinder Kapur 10, Rathblane Northern Ireland Antrim BT -41 1JT U.K.	SOCIAL	17-Nov-2015	746,607.00
Ms. Sheethal Jose 7308 Glendower CT Spring Field VA -22153 USA	SOCIAL	2-Jun-2015	46,475.00
Ms. Geary Lorey Eileen Marrie 1369 Fort Tylor Court Keywest Floride 33040 USA	SOCIAL	23-Jun-2015	47,453.00
Ms. Karuna Pal Senior Administrator ILO Raute des Marillions UCH-1211 Geneva 22 Switzerland	SOCIAL	26-Aug-2015	30,000.00
Mr. Ranjit Kumar 8 Sherrick Drive RRI Ontario Gormley LOH IGO Canada	SOCIAL	26-Aug-2015	97,894.80

**Disposal of Assets**

Mr. Gurdev Singh S/o Sh. Bahadur Singh G.S.Motors Maya Puri Karnal	Sale of Old Vehicle No. HR45- 8623	17-Aug-2015	150,000.00
Mr. Gurdev Singh S/o Sh. Bahadur Singh G.S.Motors Maya Puri Karnal	Sale of Old Vehicle No. HR45- 8623	26-Aug-2015	215,000.00
Mr. Satender S/o Sh. Satyawan PO Gatanli Tehsil Julana Dist. Jind	Sale of Old Vehicle No. HR45- 2615	20-Aug-2015	46,000.00
Mr. Rajesh Kumar S/o Sh. Daya Ram R/O 359 Shanti Nagar Majra Road Shamli UP.	Sale of Old Vehicle No. HR45- 6615	28-Aug-2015	40,000.00
<b>Sub Total (ii)</b>			<b>1,559,249.80</b>

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

Name and address (es)			
1	2 & 3	4	5
6			
Mr. Jaspal Singh Chatha 81, Payson Avenue #2 New York, 10037 USA	SOCIAL	6-Aug-2015	19,765.00
Dr.Vivek Nanda 330 Heartland Drive Pittsboro NC 27312 USA	SOCIAL	15-Feb-2016	10,000.00



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
Dr. Davinder Kapur 10, Rathblane Northern Ireland Antrim BT -41 1JT U.K.	SOCIAL	1-Mar-2016	16,900.00
Dr. Davinder Kapur 10, Rathblane Northern Ireland Antrim BT -41 1JT U.K.	SOCIAL	5-Mar-2016	10,000.00
Mr. Jeeti Chadha Belfast Road Antrim Northern Ireland U.K.	SOCIAL	5-Mar-2016	10,000.00
Dr. Davinder Kapur 10, Rathblane Northern Ireland Antrim BT -41 1JT U.K.	SOCIAL	7-Mar-2016	8,450.00
<b>Disposal of Assets</b>			
Mr. Ramesh Kumar S/o Sh. Charan Dass H. No. 70/4 Ram Nagar Karnal	Sale of Old Vehicle No. HR05-Y- 6709	2-Jun-2015	6,000.00
Mr. Sushil Kumar S/o Sh. Puran Singh Village Kaimla Tehsil Gharaunda Karnal	Sale of Old Vehicle No. HR05-T- 8025	2-Jun-2015	13,000.00
Mr. Ajit Chauhan S/o Sh. Davinder Village Kalram Tehsil Gharaunda Karnal	Sale of Old Vehicle No. HR05-P- 1534	2-Jun-2015	5,500.00
Mr. Madan Lal S/o Sh. Ramphal Sharma 10, VPO Kalram Karnal	Sale of Old Vehicle No. HR05-J- 1246	2-Jun-2015	5,000.00
<b>Sub Total (iii)</b>			<b>104,615.00</b>
<b>Grand Total (sum of (i) (ii) (iii))</b>			<b>25,779,820.86</b>

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

Sr. No	Name of the Country	Amount (in Rs.)
1	Germany	3,471,667.00
2	Canada	97,894.80
3	U.S.A	6,104,381.28
4	U.K.	1,408,308.50
5	Switzerland	30,000.00
6	India	14,667,569.28
<b>Total</b>		<b>25,779,820.86</b>

