

MEDECINS SANS FRONTIERES INDIA

FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31ST, MARCH, 2022

FOREIGN PROJECTS

	SCHEDULE	As at March 31, 2022
SOURCES OF FUNDS		
I. FUND BALANCES:		
a. General Fund	[01]	38,31,220
		<u>38,31,220</u>
II. LOAN FUNDS		
		-
TOTAL Rs.	[I + II]	<u>38,31,220</u>
APPLICATION OF FUNDS		
I. FIXED ASSETS		
	[02]	
Opening Balance		-
Add: Addition During the Year		31,05,420
Less: Depreciation		6,33,707
Net Block		<u>24,71,713</u>
II. INVESTMENTS		
		-
III. CURRENT ASSETS, LOANS & ADVANCES:		
a. Loans & Advances	[03]	4,46,366
b. Other Current Assets	[04]	1,20,000
c. Cash & Bank Balance	[05]	32,51,205
	A	<u>38,17,571</u>
Less: CURRENT LIABILITIES & PROVISIONS:		
a. Current Liabilities	[06]	24,58,063
	B	<u>24,58,063</u>
NET CURRENT ASSETS	[A - B]	<u>13,59,507</u>
TOTAL Rs.	[I+II+III]	<u>38,31,220</u>

Notes to Accounts form an Integral part of the Balance Sheet

As per our report of even date

For S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner
Membership Number : 057426
ICAI Firm Registration No : 322952E

Place: New Delhi
Date: 08.12.2022

UDIN: 22057426B6G1NL6435



For and behalf of Medecins Sans Frontieres India

MEDECINS SANS FRONTIERES INDIA

Dr. Chanjiv Singh Mehta

Director
DIN: 06384791

Dr. Baskar Sundaraj

Sunitha Abraham
Director
DIN: 08222868

Chief functionary



Mayank
Chief Functionary

MEDECINS SANS FRONTIERES INDIA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022	
FOREIGN PROJECTS	
	As at March 31, 2022

I. INCOME

Donations	[07]	8,43,49,825
Interest Income		3,32,654
		8,46,82,479

II. EXPENDITURE

Expenditure on objects of the company		
Programme Expenses	[08]	7,88,22,195
Administrative Expenses	[09]	13,95,357
Depreciation	[02]	6,33,707
		8,08,51,259

III. EXCESS OF INCOME OVER EXPENDITURE [I - II] **38,31,220**

IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND **38,31,220**

Notes to Accounts form an Integral part of the Statement of Income & Expenditure

As per our report of even date

For S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajt Sahoo, FCA, LLB

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For and behalf of Medecins Sans Frontieres India



Dr. Chanjiv Singh Mehta

Director
DIN: 06384791

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Chief functionary

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Place: New Delhi

Date: 08.12.2022

UDIN: 22057426BG41YLC435

MEDECINS SANS FRONTIERES INDIA

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

FOREIGN PROJECTS

	Amount	As at March 31, 2022
RECEIPTS		
Cash & Bank Balance B/f		
Cash in Hand	-	-
Cash at Bank	-	-
Donations		8,43,49,825
Interest Income		3,32,654
TOTAL Rs.		8,46,82,479
PAYMENTS		
Expenditure on objects of the company		
Programme Expenses	7,88,22,195	
Administrative Expenses	13,95,357	
Fixed Assets purchased during the year	31,05,420	
Current Liabilities at the end of the year	(24,58,063)	8,08,64,908
Cash & Bank Balance c/d		
Cash in Hand		
Cash at Bank	32,51,205	
Project Advances & Deposits	5,66,366	38,17,571
TOTAL Rs.		8,46,82,479

Notes to Accounts form an Integral part of the Receipt and Payment Account

As per our report of even date

For S.Sahoo & Co.
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA , LLB

Partner
Membership Number : 057426
ICAI Firm Registration No : 322952E

Place: New Delhi

Date: 08.12.2022

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MEDECINS SANS FRONTIERES INDIA

Dr. Chanjiv Singh Mehta
Director
DIN: 06384791

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Sunitha Abraham
Director
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Chief functionary

Chief Functionary

MEDECINS SANS FRONTIERES INDIA

FOREIGN PROJECTS

Schedules forming part of Balance Sheet

As at March 31, 2022

SCHEDULE [01] : GENERAL FUND

Opening Balance	-
Add: Excess of Income Over Expenditure	38,31,220
Transferred from Income & Expenditure Account	
TOTAL Rs.	38,31,220

SCHEDULE [03] : LOANS AND ADVANCES

Advance to Parties	2,86,195
Other Advances	1,60,171
TOTAL Rs.	4,46,366

SCHEDULE [04] : OTHER CURRENT ASSETS

Deposits	1,20,000
TOTAL Rs.	1,20,000

SCHEDULE [05] : CASH & BANK BALANCE

Cash in hand	-
Balances with banks	32,51,205
TOTAL Rs.	32,51,205

SCHEDULE [06] : CURRENT LIABILITIES

Duties and Taxes	3,89,219
Sundry Creditors	4,45,722
Other Payables	16,23,122
TOTAL Rs.	24,58,063

SCHEDULE [07] : DONATION

Donation	8,43,49,825
TOTAL Rs.	8,43,49,825

SCHEDULE [08] : PROGRAMME EXPENSES

Medical Supplies, Equipments Etc.	39,75,913
Other Programme Cost	94,73,386
Professional Fees	4,24,26,114
Staff Salaries, Honorarium and Related Cost	9,55,412
Travel	2,19,91,370
TOTAL	7,88,22,195

SCHEDULE [09] : ADMINSTRATIVE EXPENSES

Bank Charges & Other Costs	1,07,633
Communication Cost	51,684
Maintenance Cost	2,33,150
Postage and Courier	1,190
Rent	10,01,700
TOTAL	13,95,357



Chaitanya
Director



Smriti Abraham
Director

Director

MEDECINS SANS FRONTIERES INDIA

Schedule: 02 FIXED ASSETS [FOREIGN PROJECTS]													
Particulars	Gross Block				Depreciation				Net Block				
	As on 31st March 2021	Additions	Deductions	As on 31st March 2022	For the Year	Deductions	As on 31st March 2022	As on 31st March 2021	As on 31st March 2022				
Property, Plant and Equipment													
Computer Equipment	-	218,300	-	218,300	105,769	-	105,769	-	112,531				
Office Equipment	-	268,100	-	268,100	79,082	-	79,082	-	189,018				
Furniture and Fixtures	-	-	-	-	-	-	-	-	-				
Plant and Equipments	-	2,619,020	-	2,619,020	448,856	-	448,856	-	2,170,164				
Total	-	3,105,420	-	3,105,420	633,707	-	633,707	-	2,471,713				
Previous Year	-	-	-	-	-	-	-	-	-				



Mayank

Chief Functionary

MEDECINS SANS FRONTIERES INDIA

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2022. FOREIGN CONTRIBUTION

A. SIGNIFICANT ACCOUNTING POLICIES

1. **Background:** MEDECINS SANS FRONTIERES INDIA ("the Company") is a charitable organization incorporated in India as a Company registered under section 8 of the Companies Act 2013 corresponding to Section 25 of the erstwhile Companies Act, 1956. It is also registered under section 12 of the Income Tax Act 1961. Its main objectives are to support and assist, associations made up mainly of medical doctors and health workers and other associations and professionals aiming to provide medical aid to people in distress, to victims of natural and man-made disasters and to victims of arms conflict irrespective of race, religion, creed and political convictions.
2. **Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.
3. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
4. **Depreciation:** Depreciation on fixed assets is provided on the basis of useful life of assets which is in conformity with Schedule II of the Companies Act, 2013.
5. **Revenue Recognition:** - Donations are recognized as and when they are received by the company.



MEDECINS SANS FRONTIERES INDIA

[Signature]
Director

MEDECINS SANS FRONTIERES INDIA
[Signature]
Director

6. Expenditure: Expenses are recorded on accrual basis.

7. Income Taxes: The company is exempt from Income Tax under section 12AA of the Income Tax Act, 1961 and hence no provision for taxation is required for current year tax expense. Since the company is exempt from income tax, no deferred tax (assets or liability) is recognized in respect of timing difference.

8. Employee /Retirement Benefits:

- a. Short term employee benefit is recognized as an expense in the statement of Income and Expenditure in the year in which related service is rendered.
- b. Provident Fund: Contribution is made as a percentage of salary/wages as per the provision of the Employees Provident Fund & Miscellaneous Provisions Act.
- c. Gratuity & leave encashment: As per the actuarial valuation report.

B. NOTES TO ACCOUNTS

1. Pending Legal Case/Contingent Liabilities: There are no legal cases pending or initiated during the year either by any individual or organization against MSFI.

2. The Organization is registered under :

a) Under section 12A of the Income Tax Act, 1961 vide registration No. AAICM4703BE20146 dated 02.10.2021. The organization has submitted the Income Tax Return for the year 2021-22 before the due date.

b) Under section 80G of the Income Tax Act, 1961 vide registration No. AAICM4703BF20219 dated 31.12.2021. The organization has submitted the Income Tax Return for the year 2021-22 before the due date.

c) Foreign Contribution Regulation Act, 2010 vide registration no. - 231661886 dated 01/03/2021 with the Ministry of Home Affairs to




Director


Director

receive foreign contribution. The organization has submitted the FCRA Return for the year 2020-21 before the due date.

d) PAN of the company is AAICM4703B.

For S.Sahoo & Co.
Chartered Accountants

For and behalf of Medecins Sans Frontieres India


CA. (Dr.) Subhajit Sahoo, FCA , LLB

Partner

Membership Number : 057426

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Dr. Charanjeet Singh Mehta

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DIN: 06384791


Dr. Baskar Sundaram

Sunitha Abraham

Director

DIN: 08222868


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