

Solidarity and Action Against The HIV Infection in India (SAATHII)
NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090
Foreign Contribution Balance Sheet as at 31st March 2025

	Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I	SOURCES OF FUNDS			
	Funds			
	Unrestricted Funds	2	1,49,07,247	1,46,25,258
	Restricted Funds	3	1,90,25,903	8,75,25,627
	Non - Current Liabilities			
	Long-term provisions	4	11,20,481	11,83,374
	Current Liabilities			
	Payables	5	24,494	1,33,203
	Other Current liabilities	6	18,33,665	42,43,489
	Short-term provisions	7	1,71,134	1,34,451
	Total		3,70,82,924	10,78,45,402
II	APPLICATION OF FUNDS			
	Non-Current assets			
	Property, Plant and Equipment and Intangible assets			
	Property, Plant and Equipment	8	28,08,539	5,60,28,725
	Current assets			
	Receivable	9	1,28,548	47,29,651
	Cash and Bank Balances	10	3,30,93,116	4,57,09,172
	Short Term Loan and advances	11	1,45,421	2,03,823
	Other Current Assets	12	9,07,300	11,74,031
	Total		3,70,82,924	10,78,45,402

Notes 1 to 18 form an integral part of the Financial Statements

As per our audit report of even date attached

For T R Chadha & Co LLP
Chartered Accountants
FRN: 06711N/N500028

RAJENDR A PRASAD
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RAJENDRA PRASAD
Date: 2025.12.30
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Rajendra Prasad

(Partner)

M. No: 098941

Place: Noida

Date:

For Solidarity and Action Against The HIV Infection in India (SAATHII)

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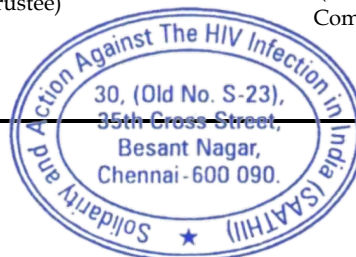
Mr. Sunil Kumar Boyini

(Trustee)

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Dr. L. Ramakrishnan

(Management
Committee Member)



Solidarity and Action Against The HIV Infection in India (SAATHII)
NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090
Foreign Contribution Income and Expenditure Account for the year ended 31st March 2025

	Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
I	INCOME			
	Donations and Grants	13	5,91,50,646	9,66,24,284
	Other Income	14	13,20,275	8,27,979
	Fees from Incidental activities		-	-
	Total Income		6,04,70,921	9,74,52,263
II	EXPENDITURE			
	Employee Benefit Expenses	15	1,64,56,799	3,46,44,147
	Program Expenses	16	4,01,67,667	5,87,11,133
	Other Expenses	17	21,80,336	53,79,726
	Depreciation & Amortization	8	9,05,361	-
	Total Expenditure		5,97,10,163	9,87,35,006
	Excess of Income over Expenditure(Excess of Expenditure over Income) Transfer to General Fund		7,60,758	(12,82,744)
Notes 1 to 18 form an integral part of the Accounts				
As per our audit report of even date attached				
For T R Chadha & Co LLP Chartered Accountants FRN: 06711N/N500028 RAJENDR A PRASAD Digitally signed by RAJENDRA PRASAD Date: 2025.12.30 12:43:42 +05'30' Rajendra Prasad (Partner) M. No: 098941 Place: Noida Date:		For Solidarity and Action Against The HIV Infection in India (SAATHII) SUNIL KUMAR BOYINI Digitally signed by SUNIL KUMAR BOYINI Date: 2025.12.30 11:55:41 -08'00' Mr. Sunil Kumar Boyini (Trustee)		
		L RAMAKRISHNAN AN Digitally signed by L RAMAKRISHNAN Date: 2025.12.28 20:13:30 +05'30' Dr. L. Ramakrishnan (Management Committee Member)		



Solidarity and Action Against The HIV Infection in India (SAATHII)
NEW NO 30 OLD NO S 23, 35TH CROSS STREET, BESANT NAGAR, CHENNAI 600 090
Foreign Contribution Receipts And Payments Account For The Year Ended 31st March 2025

Receipts	For the year ended 31st March 2025	For the year ended 31st March 2024	Payments	For the year ended 31st March 2025	For the year ended 31st March 2024
Opening Balance					
Cash and Bank balances:			Employee Benefit Expenses		
Axis Bank, FCRA Account-7181	4,16,73,155	3,24,18,953	Program Expenses	1,02,24,027	1,94,03,702
State Bank of India FCRA Account-40080736729	24,31,025	2,52,558	Other than Program Expenses	68,34,863	1,52,40,445
Cash in hand	-	-		1,70,58,889	3,46,44,147
Other Bank Balances:			Program Expenses		
Fixed Deposits	16,04,992	16,04,992	Professional and consultancy charges	1,81,52,790	2,70,18,196
	4,57,09,172	3,42,76,503	Meeting and Workshops-Programme	1,69,27,361	1,63,95,564
Donations & grants			Travel expenses	34,79,240	1,02,48,926
Foreign Donations	4,68,12,323	11,05,06,707	Rent and Utilities	13,44,922	14,61,890
General Donations	2,62,050	5,68,954	Computer & Office Supplies Expenses	12,34,872	5,15,656
	4,70,74,373	11,10,75,661	Repair & Maintenance Expenses	2,27,380	3,01,444
Other Receipts				4,13,66,564	5,59,41,675
Interest Income	13,91,463	14,14,698	Other Expenses		
Add: Accrued Interest opening	-	-	Professional and consultancy charges	3,75,061	8,01,146
less : Accrued Interest closing	-	1,36,319	Rent and Utilities	3,67,766	5,65,889
Interest received	13,91,463	12,78,379	Communication Expenses	2,57,277	3,80,067
	13,91,463	12,78,379	Computer & Office Supplies Expenses	1,60,116	8,63,469
Change in assets/ liabilities			Repair & Maintenance Expenses	59,775	48,452
Payables	-	(3,20,447)	Travel expenses	8,32,098	24,41,590
Provisions for Gratuity	-	(2,34,979)	Other Direct Expenses	1,89,659	2,79,113
Provision for Audit Fee	-	1,34,451		22,41,753	53,79,726
Other Current Liabilities	-	(43,15,856)			
Short term Loans & Advances	-	5,03,802	Payment for the fixed assets	4,14,686	10,17,293
Other Current Assets	-	2,94,500			
Short Term Provisions	-	-	Closing Balance		
	-	(39,38,530)	Bank Accounts:		
			Axis Bank, FCRA Account-7181	3,00,12,213	4,16,73,155
			State Bank of India FCRA Account-40080736729	13,03,505	24,31,025
			Cash in Hand	-	-
			Fixed Deposits	17,77,398	16,04,992
				3,30,93,116	4,57,09,172
Total	9,41,75,008	14,26,92,013	Total	9,41,75,008	14,26,92,013

As per our audit report of even date attached

For T R Chadha & Co LLP
Chartered Accountants
FRN: 06711N/N500028

RAJENDR A PRASAD
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RAJENDRA PRASAD
Date: 2025.12.30
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Rajendra Prasad
(Partner)
M. No: 098941
Place: Noida
Date:

For Solidarity and Action Against The HIV Infection in India (SAATHII)

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Mr. Sunil Kumar Boyini
(Trustee)

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Dr. L. Ramakrishnan
(Management Committee Member)



Note 8 : Fixed Assets

Solidarity and Action Against The HIV Infection in India (SAATHII)
For the period from 1st April, 2024 - 31st March, 2025
Foreign Contribution Regulation Act

Amount (Rs.)

Asset Particulars	Block	Rate	Gross Block					Depreciation				Written-Down-Value	
			Balance as on 1st Apr.'24	Additions during the year	Assets discarded/ written off	Adjustment/ Transfer	Closing balance as at 31st Mar.'24	Opening Balance as at 1st Apr.'24	For the year*	Assets discarded/ written off	Closing balance as at 31st Mar.'25	As at	
												31st March, 2025	31st March, 2024
Computer & Software	I	40%	56,45,405	2,16,098	38,500		58,23,003	-	46,80,429	-	46,80,429	11,42,575	56,45,405
Software*	II	-	4,70,39,797			4,70,39,797	-	-	-		-	-	4,70,39,797
Office Equipments	III	15%	21,94,472	1,39,490	-		23,33,962	-	12,70,369	-	12,70,369	10,63,594	21,94,472
Furniture & Fixtures	IV	10%	10,08,815	59,098	-		10,67,913	-	4,65,542	-	4,65,542	6,02,371	10,08,815
Medical Equipment	V	10%	1,40,236	-	-		1,40,236	-	1,40,236	-	1,40,236	-	1,40,236
Total			5,60,28,725	4,14,686	38,500	4,70,39,797	93,65,114	-	65,56,575	-	65,56,575	28,08,539	5,60,28,725
Previous Year			5,50,11,432	10,17,293	-	-	5,60,28,725	-	-	-	-	5,60,28,725	5,50,11,432

* Refer Note 18 (iii) of the Notes to accounts



Solidarity and action against the HIV infection in India (SAATHII)			
Notes to Foreign Contribution Balance Sheet as at 31st March 2025			
Note 2	UNRESTRICTED FUNDS		
A	Settlor's Fund		
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	Opening Balance	-	-
	Add/ Less: Movement during the year	-	-
	Sub-total	-	-
B	General Fund		
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	Opening Balance	1,46,25,258	1,22,47,645
Add:	-Adjustment from Restricted Fund	26,03,817	36,60,356
Less:	-Adjustment of Accumulative Depreciation till 31st March 2024 (refer note 18 (iv))	(43,12,805)	-
	Transfer from Income & Expenditure A/c	7,60,758	-12,82,744
	Sub-total	1,36,77,028	1,46,25,258
C	Deferred Revenue Fund		
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	Opening Balance	-	-
Add/Less:	-Transferred to Restricted Fund.	30,83,932	-
	-Deferred grant income transfer to Income and Expenditure A/c	(5,15,304)	-
	-Adjustment of Accumulated Depreciation till 31st March 2024 (refer note 18 (iv))	(13,38,409)	-
	Sub-total	12,30,219	-
	Total	1,49,07,247	1,46,25,258
Note 3	Restricted Funds		
	Particulars	As at 31st March, 2025	As at 31st March, 2024
	Balance at the beginning of the Year	8,75,25,627	7,83,26,798
Less:	Grant receivable at the beginning of the year	47,29,651	96,78,020
Add:	Amount received during the year	4,68,12,323	11,05,06,707
Add:	Interest Income	5,96,740	5,86,719
Add:	Donation in Kind	-	-
	Total	13,02,05,039	17,97,42,204
Less:	Grants availed/ utilised during the year		
	-Amounts utilised towards Program Expenditures	5,79,35,238	9,32,85,871
	-Transferred to Deferred Revenue Fund.	30,83,932	-
	-Admin expenses recovered from donor	6,44,900	27,69,458
	-Adjustment from General Fund	26,03,817	8,90,898
	-Adjustment of Assets Write off	-	-
	-Adjustment of PIP software	4,70,39,797	-
		1,88,97,355	8,27,95,976
Add:	Grant receivable (Shown under Current Assets on the face of the Balance sheet)	1,28,548	47,29,651
	Total	1,90,25,903	8,75,25,627
Note 4	Long Term Provisions		
	Particulars	As at March 31, 2025	As at March 31, 2024
	Provision for employee benefit		
	Provision for Gratuity	11,20,481	11,83,374
	Total	11,20,481	11,83,374
Note 5	Payables		
	Particulars	As at March 31, 2025	As at March 31, 2024
	Total outstanding dues of micro, small and medium enterprises	16,934	11,864
	Total outstanding dues of creditors other than micro, small and medium enterprises	7,560	1,21,339
	Total	24,494	1,33,203



Solidarity and action against the HIV infection in India (SAATHII)			
Notes to Foreign Contribution Balance Sheet as at 31st March 2025			
Note 6	Other Current liabilities		
	Particulars	As at March 31, 2025	As at March 31, 2024
	TDS payable	2,97,892	8,87,009
	Statutory Dues	65,166	4,58,259
	Other Payables	14,70,607	28,98,221
	Professional and consultancy charges Payable	-	-
	Total	18,33,665	42,43,489
Note 7	Short Term Provisions		
	Particulars	As at March 31, 2025	As at March 31, 2024
	Provision for expenses	1,71,134	1,34,451
	Total	1,71,134	1,34,451
Note 9	Receivables		
	Particulars	As at March 31, 2025	As at March 31, 2024
	Grant Receivables	1,28,548	47,29,651
	Other Receivables	-	-
	Total	1,28,548	47,29,651
Note 10	Cash and Bank Balances		
	Particulars	As at March 31, 2025	As at March 31, 2024
	Cash & Cash Equivalents		
	Axis Bank, FCRA Account-7181	3,00,12,213	4,16,73,154
	State Bank of India FCRA Account-40080736729	13,03,505	24,31,025
	Other Bank Balances		
	Fixed Deposits	17,77,398	16,04,992
	Total	3,30,93,116	4,57,09,172
Note 11	Short Term Loan and advances		
	Particulars	As at March 31, 2025	As at March 31, 2024
	Other Advance	6,106	76,311
	TDS receivable	1,39,315	1,27,512
	Total	1,45,421	2,03,823
Note 12	Other Current Assets		
	Particulars	As at March 31, 2025	As at March 31, 2024
	Rental and other security Deposits	8,37,712	10,37,712
	Interest accrued but not due on deposits	69,588	1,36,319
	Total	9,07,300	11,74,031



Solidarity and action against the HIV infection in India (SAATHII)

Notes to Foreign Contribution Income & Expenditure Account for Financial Year 2024-25

Note 13 Donations and Grants

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Restricted Funds		
Allocation of Project Grant towards Programme Implementation		
Foreign Contributions allocated from Fund	5,79,35,238	9,32,85,871
Local Contributions allocated from Fund	-	-
Sub-total	5,79,35,238	9,32,85,871
Admin Cost recovered from donors	9,53,358	27,69,458
Unrestricted Funds		
General Donation	2,62,050	5,68,954
Total	5,91,50,646	9,66,24,284

Note 14 Other Income

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest income		
Interest on Savings Bank	6,77,306	6,82,044
Interest on Fixed Deposits	1,17,417	1,45,935
Interest on Income Tax Refund	-	-
Miscellaneous Income	10,248	-
Amortization of deferred revenue fund	5,15,304	-
Total	13,20,275	8,27,979

Note 15 Employee Benefit Expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Programme Expenses		
Salaries	90,19,647	1,89,96,823
Gratuity	7,96,260	2,53,799
Staff Welfare Expenses	1,11,905	1,53,080
Other than Programme Expenses		
Salaries	68,82,882	1,51,82,399
Gratuity	(3,56,844)	-
Staff Welfare Expenses	2,949	58,046
Total	1,64,56,799	3,46,44,147

Note 16 Programme Cost

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Professional and consultancy charges	1,76,26,860	2,70,18,196
Meeting and Workshops-Programme	1,64,36,935	1,91,65,022
Travel expenses	33,78,438	1,02,48,926
Rent and Utilities	13,05,955	14,61,890
Computer & Office Supplies Expenses	11,98,687	5,15,656
Repair & Maintenance Expenses	2,20,792	3,01,444
Total	4,01,67,667	5,87,11,133

Note 17 Other Expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Professional and consultancy charges	3,58,276	8,01,146
Rent and Utilities	3,51,308	5,65,889
Communication Expenses	2,45,763	3,80,067
Computer & Office Supplies Expenses	1,53,357	8,63,469
Repair & Maintenance Expenses	57,100	48,452
Travel Expense	7,94,860	24,41,590
Other Expenses	1,81,172	2,79,113
Asset written off	38,500	-
Total	21,80,336	53,79,726



SOLIDARITY AND ACTION AGAINST THE HIV INFECTION IN INDIA (SAATHII)

Notes forming part of the Foreign Contribution Financial Statements

Note 1: Significant accounting policies and notes to the Foreign Contribution Financial Statements for the year ended 31st March 2025

1) **BACKGROUND**

Solidarity and Action against The HIV Infection in India (SAATHII) was founded in 2000 and registered as a charitable trust with Registration number 637, dated 27th August 2002 with the Sub-Registrar of Charities in India. It is also registered with the Income tax department and the Directorate of Income Tax Exemptions. Headquartered in Chennai, SAATHII has offices in Bengaluru, Bhubaneswar, Delhi, Guwahati, Hyderabad, Imphal, Jaipur, Kolkata, Mumbai, Nagpur and Vijayawada. SAATHII implements programs in across the country, in partnership with other civil society and community-based organisations. SAATHII's human resource include professionals from public health, social work, research, nutrition, program communication, and sexually transmitted infections. SAATHII values health responses that are rooted in science and human rights; that directly engage with affected communities; and that address issues of marginalization based on gender, sexuality and other factors influencing equitable access to quality care.

2) **SIGNIFICANT ACCOUNTING POLICIES**

(i) **Basis of accounting**

The financial statements have been prepared pursuant to the requirements of section 19 of the Foreign Contribution (Regulation) Act, 2010 read with rule 17 (5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended) (together referred to as applicable regulations) and does not constitute complete set of general purpose of financial statements. Such financial statements have been prepared and present under the historical cost convention on the accrual basis of accounting in accordance with the accounting principles generally accepted in India ("Indian GAAP") and are limited to the transactions and ledger accounts required to be reported under the applicable regulations. The special purpose financial statements have been prepared on accrual basis and the accounting policies have been applied consistently with those used in the previous year. This may not be suitable any other purpose.

(ii) **Revenue Recognition**

1. **Project specific grants (FCRA):** Grants received for specific purposes are initially treated as liability and adjusted for the expenditure as per the utilization during the year. The grants to the extent utilised for revenue expenditure, are recognised as income of that year. After fulfilment of obligations attached with a particular grant, any unutilised amount not refundable to the donor, is transferred to General Fund.
2. **Donations and other grants (FCRA):** Donations and Grants other than for specific purposes are recognised as income in the year in which it is received.



3. Interests Income:

- Interest income on fixed deposits is recognised on time proportion basis.
- Interest on Income Tax refund is recognised on receipt basis.
- Interest earned on the grant funds and allocated to the Donors are not recognised as income due to condition attached to the grant agreement/ terms of the grant unless the use of interest is permitted by the donors.

4. Grants to NGO partners are recognised as expenditure on payment basis.

(iii) Funds:

- A) **Unrestricted Funds (FCRA)** are of the nature of Reserves and Surplus. It represents the excess of accumulated income over expenditure as at the balance sheet date and is freely available for use towards the objectives of the Trust.
- B) **Restricted funds (FCRA) (grants and donations)** are those funds which are received from the donors for specific purposes. Funds are treated as a liability initially and on satisfaction of condition governing each grant, in case of revenue expenses, are transferred to the Income and Expenditure Account on the basis of utilization during the year, and in the case of capital expenditure, on the closure of the project an equivalent value of capital assets (i.e. Property, Plant and Equipment) purchased out of grant fund are adjusted from grant fund and same is transferred to Reserves and Surplus. Grant remaining unutilized at the end of the year is shown as liability as Restricted Funds.
- C) **Deferred Revenue Fund (FCRA)** is a fund created out of Restricted Fund (FCRA) to the extent cost of fixed assets purchased out of Restricted Fund (FCRA). Deferred Revenue Fund (FCRA) is adjusted on account of income recognised on systematic basis to the extent of depreciation charged on the fixed assets purchased out of Restricted Fund (FCRA).

(iv) Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, allowances, etc. are recognised in Income and Expenditure Account in the period in which the salary and allowances are being incurred (i.e. in which employees render the related services).

Defined Contribution Plan: A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The organisation makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Organisation's contribution is recognised as an expense in the Income and Expenditure Account during the period in which the employee renders the related service.

Defined Benefit Plan: Retirement benefit in the form of Gratuity is a defined benefit obligation and is provided as per the valuation done by LIC on unit credit method. Organization has taken plan assets for few employees with LIC and contributing to LIC where the Gratuity is funded by the donors and for the rest of the employees it is being paid either directly from the Grant or borne by the organisation itself.



(v) Foreign currency transactions

Transactions in foreign currency are recorded at the exchange rates prevailing at the date of the transaction. Exchange differences arising on settlement of foreign currency transactions are recognised in the Income and Expenditure Account.

(vi) Property Plan and Equipment

The expenditure incurred by the Trust on acquisition of property, plant and equipment which are expected to be used for a period exceeding one year are capitalised as "property, plant and equipment" in the balance sheet. The property, plant and equipment are stated at cost (gross block) less accumulated depreciation. The cost of property, plant and equipment comprises its purchase price and any cost attributable to bringing the assets to its working condition and intended use. Depreciation on property, plant and equipment is determined on written down value method based on the rates specified in the Income Tax Act, 1961 and charged to the profit and loss account till 31 March 2019 and entity had stop charging depreciation on the property, plant, and equipment thereafter.

During the year the organization has organization has charged the practice as below:

- a) The entity has charged the accounting practices with the retrospective effect (01.04.2019) and continuing charging the depreciation on the property. Plant, and equipment.
- b) Further, the assets procured out of the restricted grant is transferred to Deferred Revenue Fund and income is recognised on the systematic basis to the extent of depreciation of such assets with retrospective effect.
- c) Due to change in accounting practices, the total value of assets Rs. 30,83, 932 were transferred from Restricted Fund to Deferred Revenue Fund and accumulated depreciation upto 31st March 2025 directly adjusted from Deferred Revenue Fund.
- d) Had entity followed the accounting practices consistently as followed till previous year, it would have the following impact as on 31st March 2025.

Impact:

Particulars	Amount in Rs.	Impact
General Fund	47,02,862	Would have been higher
Restricted Fund	30,83,932	Would have been higher
Property, Plant, and Equipment	65,56,575	Would have been higher
Deferred Revenue Fund	12,30,219	Would have been lower

(vii) Current Tax and Deferred Tax

The Trust is registered under section 12A of Income Tax Act 1961. The income of the Trust is exempt from Income Tax under sections 11 and 12 of the Income Tax Act provided certain conditions are met. Requirement of the provision of Income tax is evaluated at the end of the each financial year and provision for tax, if any, required is made. Since the Trust is exempt from the income tax therefore no deferred tax assets or liability is required to be created in respect of timing differences.



(viii) Provision, contingent liabilities and contingent assets

Provisions involving substantial degree of estimation in measurement are recognised when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognised but are disclosed in the notes. Contingent Assets are neither recognised nor disclosed in the financial statements.



SOLIDARITY AND ACTION AGAINST THE HIV INFECTION IN INDIA (SAATHII)
Foreign Contribution

Note 18: Other disclosures:

(i) Registration under Foreign Contribution (Regulations) Act 2010

SAATHII has been granted registration under Foreign Contribution (Regulations) Act 2010 from Assessment Year 2024-24 to Assessment Year 27-28 vide order dated 11th July, 2024.

FCRA registration under Foreign Contributions (Regulations) Act, 2010 are renewal every five years.

(ii) Balance of Advances Recoverable and Creditors

Balance of Advances Recoverable are subject to confirmation from the respective parties.

(iii) Use of PIP Software by ministry of Health and Family Welfare, Government of India

Programme Implementation Plan (PIP) Software of Rs. 4,70,39,797 for online solution for better planning, budgeting, and monitoring of public health programs funded under National Health Mission, was delivered to the Ministry of Health and Family Welfare, Government of India as per the program outcome upon the closure of program. The asset has been adjusted during the current financial year from Restricted FCRA Fund as the asset was purchased out of the Restricted FCRA Fund.

(iv) Impact of Depreciation.

The Organization has commenced charging depreciation on its fixed assets with effect from 1st April 2019. Depreciation has been computed on a written down value basis at the applicable rates. The impact of depreciation up to 31st March 2025 is summarized below:

Description	Amount
Total depreciation computed up to 31st March 2025 (from 1st April 2019)	65,56,575
Accumulated depreciation on assets purchased out of Restricted Fund (adjusted from Deferred Revenue Fund)	13,38,409
Accumulated depreciation on assets purchased out of Unrestricted FCRA Fund (adjusted from General FCRA Fund)	43,12,805
Depreciation charged to the Income and Expenditure Account for the current financial year	9,05,361



- (v) the previous balance of following five projects amounting to INR 13,64,832 has been transferred to the SAATHII General FCRA Project as these projects completed out of fund available in SAATHII General FCRA Project. Now these projects have already been completed and closed. The amount transferred to SAATHII General FCRA Project will be utilized towards the objects of the Trust. Project wise details given below:

Name of Project/Activity	Opening Balance
SAATHII-Project Convergence-Karnataka	2,03,790
SAATHII - WFA - THOZHI-2020-21	75,375
SAATHII - Project Sambhuya - USAID	9,55,225
SAATHII-SAMATA	95,000
SAATHII-Sangraha	35,442
Total	13,64,832

- (vi) Figures are given in absolute value in INR unless otherwise stated.

- (vii) Reclassification and regrouping

Previous year figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. All figures have been rounded off to the nearest INR, unless otherwise stated.

For T R Chadha & Co LLP
Chartered Accountants
FRN 06711N/ N500028

RAJENDRA PRASAD
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by RAJENDRA
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Date:
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Rajendra Prasad

Partner

Membership No.098941

Date:

Place: Noida

For Solidarity and Action Against The HIV Infection in India
(SAATHII)

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Mr. Sunil Kumar Boyini
(Trustee)

Date:

Place:

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Date: 2025.12.28
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Dr. L. Ramakrishnan
(Management Committee Member)

Date:

Place:

