

**AUDITOR'S REPORT**

We have audited the attached balance sheet of "THE CHRISTIAN MEDICAL ASSOCIATION OF INDIA", Registration No. F-549 (N) as on 31<sup>st</sup> March 2013 and also the annexed Income and Expenditure Account for the year ended on that date annexed thereto, in which are incorporated the audited accounts of Committees / Projects of the Association audited by other Auditors. These financial statements are the responsibility of the Management. Our responsibility is to express our opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes, examining on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further we report that :

- a) The accounts were maintained regularly and in accordance with the provisions of the Bombay Public Trust Act, 1950 and Rules there under.
- b) The receipts and disbursement were regularly shown in the accounts.
- c) The cash balance and vouchers in the custody of Managing Trustee on the date of audit were in agreement with accounts.
- d) All books, deeds, accounts, vouchers or any other documents or records required by us were produced before us.
- e) Register of movable and immovable properties is maintained.
- f) The General Secretary and Finance Manager appeared before us as representatives of the Trust for the audit and furnished the necessary information required by us for the purpose of the audit.
- g) No property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust.
- h) Tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-
- i) There is no amount outstanding except Rs.23,689/- for more than one year. During the year an amount of Rs.33,332/- has been written off.

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**OFFICES AT :**

- 243, "SHRIKA RESIDENCY" CANAL ROAD, DHARAMPETH, NAGPUR - 440 010
- BLOCK - E, NEW R.D.A. BUILDING, BOMBAY MARKET, G.E. ROAD, RAIPUR - 492001.
- A-425, SARITA VIHAR, NEW DELHI - 110076.
- 29, KALIANDAS UDYOG BHAWAN, CENTURY BAZAR LANE, PRABHADEVI, MUMBAI - 400025.
- FLAT NO. 14, 3rd FLOOR, PRABHATARA APTS, WR. PARANJPE LANE, OFF. FC ROAD, NEAR HOTEL VAISHALI 1221 A, SHIVAJINAGAR PUNE - 411004



- j) No money of the Trust has been invested contrary to the provisions of Section 35.
- k) No alienation of immovable property contrary to the provisions of section 36 has come to our notice.
- l) No instance of irregular, illegal or improper expenditure, or failure or omission to recover money or other property belonging to the Trust or of loss or waste of money or other property there of was noticed.
- m) Budget in the form provided by Rule 16 A has been filed.
- n) The maximum and minimum number of Trustees is maintained.
- o) Meetings are held regularly, though not provided specifically in the instrument. Minute book of the proceedings of the meetings is maintained.
- p) No Trustee has any interest in the investment of the Trust.
- q) No Trustee is debtor or creditor of the Trust.
- r) Building belonging to the Trust has been insured.



**ABHAY UPADHYE**

*Partner*

Membership No. 049354

FOR & ON BEHALF OF

**K. K. MANKESHWAR & CO.**

*Chartered Accountants*

Firm Registration No. 106009W



Place : New Delhi

Dated : 27<sup>th</sup> June 2013

**FORM NO 10 - B**  
(See Rule 17 - B)

**Audit Report under Section 12A of the Income Tax Act, 1961 in the case of Charitable  
or Religious Institutions**

We have examined the Balance Sheet of the "THE CHRISTIAN MEDICAL ASSOCIATION OF INDIA" as at 31st March 2013 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said Trust.

We have obtained all the information and explanation 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 above named Trust visited by us so far as appears from our examination of the books, subject to the comments given below:

*1) Accounts of the Ophthalmic Technologist Training Committee & Global Fund - TB & Malaria Project has been audited by other Chartered Accountants.*

In our opinion and to the best of our information and according to information given to us, the said accounts give a true and fair view:

- i) In the case of Balance Sheet, of the state of affairs of the above named trust as at 31<sup>st</sup> March 2013; and
- ii) In the case of Income and Expenditure Account, of the deficit of its accounting year ending on 31st March 2013.

The prescribed particulars are annexed hereto.

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**ABHAY UPADHYE**

Partner

Membership No. 049354

For & on behalf of

**K. K. MANKESHWAR & CO.**

Chartered Accountants

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ANNEXURE

STATEMENT OF PARTICULARS

<b>I Application of income for charitable or religious purposes.</b>		
1	Amount of income of the previous year applied to charitable or religious purposes in India during the year.	127,219,582
2	Whether the trust/institution* has exercised the option under clause(2) of the Explanation to Sec. On 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.	No
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% of the income derived from property held under trust wholly/ in part only* for such purposes.	Nil
4	Amount of income eligible for exemption Under Section 11(1) ( c)	Nil
5	Amount of income in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under sec. 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 Sce. 11 (2) (b) ? if so, the details thereof.	NA
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(1) ? . If so, the details thereof.	No

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8 Whether, during the previous year, any part of income accumulated or set apart for specified purposes Under Sec. 11 (2) in any earlier year :

(a) has been applied for purposed other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereof ; or No

(b) has ceased to remain invested in any security referred to in Section 11 (2) (b) (I) or deposited in any amount referred to in (2) (b) (ii) or Section 11 (2) (b) (iii); or No

( c ) has not been utilised for purposed 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

**II Application for use of Income or property for the benefit of persons refereed to in Section 13 (3).**

1 Whether any part of the income or property of the trust/institution\* 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/institution\* 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.

Total Salary, Allowances & Perquisites of Rs.11,69,322/- paid to Dr. Bimal Charles, General Secretary for the period from June 12 to March 2013

Total Salary, Allowances & Perquisites of Rs.7,27,014/- paid to Dr. Vijaykumar Aruldass, Ex. General Secretary for the period from April 12 to 15th August 2012

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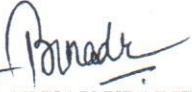

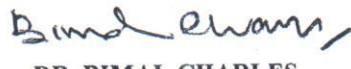

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- |   |   |    |
|---|---|----|
| 4 | Whether the service of the trust/institution* were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if                            | No |
| 5 | whether any share, security or other property was purchased by or on behalf of the trust/institution* during the previous year from any such person? If so, give details thereof together with the considerate on paid.       | No |
| 6 | Whether any share, security or other property was sold by or on behalf of the trust/institution* during the previous year to any such person? If so, give details thereof together with received.                             | No |
| 7 | Whether any income or property of the trust/institution* 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/institution* was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.  | No |

Contd...4....



**III Investments held at any time during the previous year in concerns in which persons referred to in Section 13 (3) have a substantial interest.**

S.No	Name and address of the concern	Where the concern is a Company, number and class of shares held	Nominal value of the Investment	Income from the investment	Whether the amount in Co. exceeded 5% of the Capital of the concern during the previous year -say Yes/No
1	2	3	4	5	6
..... NIL .....					
<div style="display: flex; justify-content: space-between;"> <div style="width: 30%;"> <p>  <b>ABHAY UPADHYE</b>  <i>Partner</i>                      M. No. 049354                      For &amp; on behalf of  <b>K. K. MANKESHWAR &amp; CO</b>  <i>Chartered Accountants</i>                      Firm Registration No. 106009W</p> </div> <div style="width: 30%; text-align: center;"> <p>  <b>BABYKUTTY NINAN</b>  <i>Finance Manager</i></p> </div> <div style="width: 30%; text-align: center;"> <p>  <b>DR. BIMAL CHARLES</b>  <i>General Secretary</i></p> </div> </div> <p style="text-align: center;">For &amp; on behalf of  <b>CHRISTIAN MEDICAL ASSOCIATION OF INDIA</b></p> <div style="text-align: center; margin-top: 10px;">  </div> <p>Place : New Delhi                      Dated: 27th June 2013</p>					

Application of Income

Revenue Expenditure

Expenditure on object of the Trust	122,859,492	
Depreciation	<u>2,705,575</u>	125,565,067

Capital Expenditure		1,654,515
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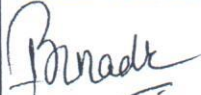
<b>TOTAL</b>		<u><b>127,219,582</b></u>
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TOTAL INCOME		110,286,233
85% OF ABOVE		93,743,298



CHRISTIAN MEDICAL ASSOCIATION OF INDIA BALANCE SHEET AS AT 31ST MARCH 2013				
Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
223,057,577	<b><u>FUNDS &amp; LIABILITIES:</u></b> Trust Funds	A		239,563,020
23,894,886	<b><u>LIABILITIES</u></b> Grants received in advance	B	21,125,951	
4,749,543	Other Liabilities	C	10,009,033	
400,943	Security Deposit		589,320	31,724,304
<b>252,102,949</b>	<b>TOTAL</b>			<b>271,287,324</b>
	<b><u>PROPERTY AND ASSETS:</u></b> <b><u>FIXED ASSETS</u></b>	D		
46,804,172	Immovable Property		46,804,172	
21,538,767	Movable Property		22,898,179	69,702,351
130,669,299	Investments (With Banks in Fixed Deposits)	A		129,349,614
8,403,606	Current Assets, Loans & Advances	E		7,882,790
22,477,440	Cash and Bank Balances	F		24,994,025
22,209,665	<b><u>Income and Expenditure Account</u></b> Balance as per last year		22,209,665	
	Add: Deficit during the year		17,443,981	
			39,653,646	
	Less: Transferred from Trust Fund		295,102	39,358,544
	<b>Significant Accounting Policies &amp; Notes</b>	G		
<b>252,102,949</b>	<b>TOTAL</b>			<b>271,287,324</b>

AS PER OUR REPORT OF EVEN DATE



ABHAY UPADHYE

Partner

M. No. 049354

FOR & ON BEHALF OF

K. K. MANKESHWAR & CO.

Chartered Accountants

Firm Registration No. 106009W

Place: New Delhi

Dated: 27th June 2013





BABYKUTTY NINAN

Finance Manager



DR. BIMAL CHARLES

General Secretary

FOR & ON BEHALF OF  
 CHRISTIAN MEDICAL ASSOCIATION OF INDIA

11/22/2013

**SCHEDULE 'A'**  
**SCHEDULE OF FUNDS AND INVESTMENTS AS ON 31.03.2013**

Particulars	FUNDS				INVESTMENTS		
	Op. Balance 01-04-2012 2	Addition during the year		Closing Balance 31-03-2013 5 (2+3+4)	Op. Balance 01-04-2012 6	Addition during the year 7	Closing Balance 31-03-2013 8 (6+7)
		Income 3	Interest 4				
<b>1</b>							
<b>A. GENERAL FUNDS</b>							
Trust Funds	68,342,939	1,359,412		69,702,351			-
General Endowment	56,726,751	(42,800)		56,683,951	18,729,252	(14,809,410)	3,919,842
Capital Fund	51,692,200	2,699,571	5,169,220	59,560,991	61,692,000	(1,844,000)	59,848,000
Gratuity Fund	1,276,864	913,497	127,686	2,318,047	1,276,000	1,042,000	2,318,000
Development Fund	3,449,317	2,393,475	344,932	6,187,724	3,449,000	2,738,000	6,187,000
<b>Total (A)</b>	<b>181,488,071</b>	<b>7,323,155</b>	<b>5,641,838</b>	<b>194,453,064</b>	<b>85,146,252</b>	<b>(12,873,410)</b>	<b>72,272,842</b>
<b>B. H. R. D.</b>							
Doctors	1,158,901	-	-	1,158,901	1,158,000	-	1,158,000
Nurses	1,147,068	-	-	1,147,068	1,147,000	-	1,147,000
Administrators	1,203,747	-	-	1,203,747	1,203,000	-	1,203,000
Allied Health Professional	1,585,857	-	-	1,585,857	1,585,000	-	1,585,000
Chaplains	839,119	-	-	839,119	839,000	-	839,000
<b>Total (B)</b>	<b>5,934,692</b>	<b>-</b>	<b>-</b>	<b>5,934,692</b>	<b>5,932,000</b>	<b>-</b>	<b>5,932,000</b>
<b>C. MEMBERSHIP</b>							
Doctors	2,109,247	42,000	-	2,151,247	2,109,000	42,000	2,151,000
Nurses	4,462,538	271,000	-	4,733,538	4,462,000	271,538	4,733,538
Administrators	429,288	9,000	-	438,288	429,000	9,000	438,000
Allied Health Professional	695,069	42,500	-	737,569	695,000	42,000	737,000
Chaplains	500,927	17,800	-	518,727	500,000	18,000	518,000
Institutional (Permanent)	1,308,635		-	1,308,635	1,308,000	-	1,308,000
<b>Total (C)</b>	<b>9,505,704</b>	<b>382,300</b>	<b>-</b>	<b>9,888,004</b>	<b>9,503,000</b>	<b>382,538</b>	<b>9,885,538</b>



Particulars	FUNDS				INVESTMENTS		
	Op. Balance 01-04-2012	Addition during the year		Closing Balance 31-03-2013	Op. Balance 01-04-2012	Addition during the year	Closing Balance 31-03-2013
		Income	Interest				
1	2	3	4	5	6	7	8
<b>D. EDUCATION AND TRAINING</b>							
Central Education Board	903,347		90,334	993,681	903,000	90,000	993,000
Alice Zachariah Memorial	513,352		51,335	564,687	513,000	51,000	564,000
Gillian Fair Bank	730,665	(25,954)	73,067	777,778	730,000	47,000	777,000
Nurses Scholarship	165,298		16,530	181,828	165,000	16,000	181,000
A.H.P Silver Jubilee	1,253,075		125,307	1,378,382	1,253,000	125,000	1,378,000
Mid India Board of Examiner	13,139,053	456,000	1,313,905	14,908,958	13,138,568	1,769,549	14,908,117
Board of Nursing Education	431,773	307,800	43,177	782,750	431,000	351,000	782,000
Lab. Training Committee	606,709		60,671	667,380	606,000	61,000	667,000
Health Education Materials	2,467,463			2,467,463			2,467,000
Ms. A. Cherian's Prize Money	139,380		13,938	153,318	139,000	14,000	153,000
August India Scholarship	483,458	(21,000)	48,346	510,804	483,000	27,000	510,000
Newdoffer Memorial Fund	1,008,129	65,915	100,813	1,174,857	1,008,000	166,000	1,174,000
Ms M. Sigamani Scholarship	381,419	30,574	38,143	450,136	381,000	69,000	450,000
Centenary Teachers Award	100,000		10,000	110,000	100,000	10,000	110,000
Training Committees	3,805,989	359,249		4,165,238	7,770,479	874,638	8,645,117
<b>Total (D)</b>	<b>26,129,110</b>	<b>1,172,584</b>	<b>1,985,566</b>	<b>29,287,260</b>	<b>30,088,047</b>	<b>3,671,187</b>	<b>33,759,234</b>
<b>Short Term Deposits</b>						<b>7,500,000</b>	<b>7,500,000</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>223,057,577</b>	<b>8,878,039</b>	<b>7,627,404</b>	<b>239,563,020</b>	<b>130,669,299</b>	<b>(1,319,685)</b>	<b>129,349,614</b>



**SCHEDULE 'B'**

**SCHEDULE OF GRANTS RECEIVED AND UTILISED DURING THE YEAR 2012-2013**

Donor Agency	Balance as on 01.04.2012	Received during the year	Total as on 31.03.2013	Utilized during the year	Balance as on 31.03.2013
<b>A. Foreign Grants</b>					
Bread for the World	443,131		443,131		443,131
Bread for the World (formerly known as EED)	(2,210,628)	7,957,420	5,746,792	6,689,894	(943,102)
L W R	2,083,947	2,616,248	4,700,195	4,588,824	111,371
Presbyterian Church U S A	-	2,438,000	2,438,000	672,637	1,765,363
Tearfund UK	995,418	3,408,443	4,403,861	2,599,916	1,803,945
Ecumenical Scholarship Prog.	88,357		88,357	32,112	56,245
ICMDA	1,521,654	4,331,264	5,852,918	3,743,972	2,108,946
Others	12,558,564	1,368,960	13,927,524	3,922,875	10,004,649
Gujarat Earthquake Relief	1,063,615		1,063,615		1,063,615
Tsunami Relief	149,834		149,834		149,834
Bihar Flood Relief	1,508,293		1,508,293	74,474	1,433,819
Bill & Melinda Gates Fund	(1,380,541)	36,681,933	35,301,392	32,374,671	2,926,721
<b>Total A</b>	<b>16,821,644</b>	<b>58,802,268</b>	<b>75,623,912</b>	<b>54,699,375</b>	<b>20,924,537</b>
<b>B. Bank Interest</b>					
		1,504,674	1,504,674	1,504,674	-
<b>C. Local Grants</b>					
Global Fund TB Project	639,639	9,378,181	10,017,820	10,215,076	(197,256)
Global Fund TB Project - Interest		51,826	51,826	51,826	-
Global Fund Malaria Project	6,433,603	11,321,338	17,754,941	17,356,271	398,670
Global Fund Malaria Project - Interest		168,704	168,704	168,704	-
<b>Total C</b>	<b>7,073,242</b>	<b>20,920,049</b>	<b>27,993,291</b>	<b>27,791,877</b>	<b>201,414</b>
<b>GRAND TOTAL (A+B+C)</b>	<b>23,894,886</b>	<b>81,226,991</b>	<b>105,121,877</b>	<b>83,995,926</b>	<b>21,125,951</b>



**SCHEDULE - 'C'**  
**Schedule of Current Liabilities as on 31.03.2013**

S.No.	Prev. Year	Particulars	Amount ( ₹ )
1	300,000	Telemedicine Project	300,000
2	3,237,020	Payable to IGNOU Training Centre	8,431,150
3	275,000	Hospital Administration Course	238,295
4	866,023	Fellowship in Palliative Medicine	965,911
5	71,500	Other Liabilities (GSN)	73,677
	<b>4,749,543</b>	<b>Total</b>	<b>10,009,033</b>



**SCHEDULE "D"**

**Schedule of Fixed Assets as on 31.03.2013**

Particulars	Opening Balance as on 01.04.2012	Addition during the year	Sales during the year	Total as on 31.03.2012	Depreciation for the year transferred to Capital Fund
<b>Immovable Property: (A)</b>					
Building	32,040,517	-		32,040,517	640,811
G.S. Residence	2,653,285	-		2,653,285	53,066
Land	10,978,321	-		10,978,321	-
<b>Training Committees:</b>					
Building	1,021,374	-		1,021,374	20,427
Well	110,675	-		110,675	2,214
<b>Total Immovable Property (A)</b>	<b>46,804,172</b>	<b>-</b>	<b>-</b>	<b>46,804,172</b>	<b>716,518</b>
<b>Movable Property: (B)</b>					
<b>Equipments: (B-1)</b>					
Training Team Equipments	10,532	-		10,532	1,053
Audio Visual	28,140	-		28,140	2,814
Projector/ Micro Phone	22,459	34,875		57,334	3,990
Computers	6,714,488	583,805		7,298,293	717,025
Overhead Projector	13,500	-		13,500	1,350
Library Equipments	101,805	-		101,805	10,181
<b>Training Committees</b>					
Computers	713,355	78,499	172,599	619,255	75,711
Equipments	372,573	63,400	115,000	320,973	40,428
<b>Global Fund - TB Project</b>					
Computers	214,113	33,300		247,413	23,076
<b>Global Fund - Malaria Project</b>					
Computers	682,785	-		682,785	-
<b>Total (B-1)</b>	<b>8,873,750</b>	<b>793,879</b>	<b>287,599</b>	<b>9,380,030</b>	<b>875,628</b>
<b>Vehicles: (B-2)</b>					
Vehicles	1,210,831			1,210,831	121,083
<b>Total (B-2)</b>	<b>1,210,831</b>	<b>-</b>	<b>-</b>	<b>1,210,831</b>	<b>121,083</b>



Particulars	Opening Balance as on 01.04.2012	Addition during the year	Sales during the year	Total as on 31.03.2012	Depriciation for the year transferred to Capital Fund
<b><u>Furniture, Fixture &amp; Office Equipments:-</u></b>					
<b><u>(B-3)</u></b>					
Furniture & Fixtures	3,265,660	135,562		3,401,222	169,781
E.P.A.B.X.	117,395	-		117,395	11,740
Generators	347,231	-		347,231	34,723
Office Equipments	3,712,882	364,506		4,077,388	395,706
Franking Machine	71,120	-		71,120	7,112
Fax	94,780	-		94,780	9,478
Coolers/ Fans	193,641	16,450		210,091	20,952
Water Coolers	38,533	-		38,533	3,853
Air Conditioners	1,862,983	133,550		1,996,533	192,977
Intercoms	73,529	-		73,529	7,353
Library	101,445	-		101,445	10,145
Refrigerators	38,224	12,300	7,504	43,020	4,437
Mid India Board of Examiner	172,002	-		172,002	17,200
South India Board of Nursing Education	35,402	-		35,402	3,540
<b>Training Committees</b>					
Furniture	479,601	-		479,601	23,980
Library Books	189,043	42,171		231,214	21,013
<b>Global Fund - TB Project</b>					
Furniture & Fixtures	38,428	-		38,428	1,921
Office Equipments	37,000	-		37,000	3,700
<b>Global Fund - Malaria Project</b>					
Furniture & Fixtures	409,980	18,100		428,080	21,404
Office Equipments	135,158	137,997		273,155	27,316
Air Conditioners	40,149	-		40,149	4,015
<b>Total (B-3)</b>	<b>11,454,186</b>	<b>860,636</b>	<b>7,504</b>	<b>12,307,318</b>	<b>992,346</b>
<b>Total Movable Property (B)</b>	<b>21,538,767</b>	<b>1,654,515</b>	<b>295,103</b>	<b>22,898,179</b>	<b>1,989,057</b>
<b>Grand Total (A+B)</b>	<b>68,342,939</b>	<b>1,654,515</b>	<b>295,103</b>	<b>69,702,351</b>	<b>2,705,575</b>



**Schedule " E "**  
**Schedule of Current Assets, Loans and Advances as on 31.03.2013**

S.No	Prev. Year	Particulars	Schedule	Amount (₹)
1	327,631	Tax deducted at source 2007-2008		327,631
2	151,013	Tax deducted at source 2008-2009		151,013
3	4,870	Tax deducted at source 2009-2010		4,870
4	302,611	Tax deducted at source 2010-2011		5,800
5	54,859	Tax deducted at source 2011-2012		67,634
6	-	Tax deducted at source 2012-2013		134,128
7	33,332	Financial Assistance to Mission Hopsitals	E (I)	-
8	5,367,110	Security Deposits	E (II)	5,417,861
9	149,920	Festival Advance	E (III)	137,700
10	14,000	House Hold Assets Advance	E (IV)	10,500
11	261,962	Staff Advance	E (V)	232,785
12	1,736,298	Other Advance	E (VI)	1,392,868
	<b>8,403,606</b>	<b>Total</b>		<b>7,882,790</b>



**Annexure - E (I)**  
**List of Financial Assistance to Mission Hospitals as on 31.03.2013**

S.No	Prev. Year	Name	Amount (₹)
1	33,332	Sukri Mission Hospital	-
	33,332	<b>Total</b>	-

**Annexure - E (II)**  
**List of Security Deposits as on 31.03.2013**

S.No	Prev. Year	Name	Amount (₹)
1	132,000	Mure Memorial Hospital, Nagpur	132,000
2	5,500	Essar Cell Phone	5,500
3	36,000	Pradipta Kumar Dash	-
4	9,000	Annapurna Niwas, Punea	9,000
5	5,000	YWCA of Delhi	15,751
6	-	Ravinder Singh Kohli	18,000
7		Kusum Ambasta	66,000
8	1,000	Bharati Infotel Ltd.	1,000
9	-	George Mammen	18,000
10	15,000	Pioneer Systems Corporation	15,000
11	30,000	Ramesh Chandra	-
12	15,000	Saramma Henry (ICMDA)	15,000
13	24,000	Monika Bajaj	24,000
14	5,000,000	I G N O U	5,000,000
15	2,650	BSNL (Shillong)	2,650
16	17,460	Security Deposit - GSN	17,460
17	60,000	Freddie Alfred Wallang - Shiilong	60,000
18	4,500	R. Pakunge	4,500
19	5,000	C. Lalthumhima	5,000
20	-	B. Khyriem	4,000
21	5,000	Aizawl Club	5,000
	<b>5,367,110</b>	<b>Total</b>	<b>5,417,861</b>



**Annexure - E (III)**  
**List of Festival Advance as on 31.03.2013**

S.No	Prev. Year	Name	Amount ( ₹ )
1	16,200	Abhijeet Sangma	14,700
2	4,000	Anupma David	4,125
3	3,240	Bishnu Thapa	-
4	8,050	Christina Kumudini	8,300
5	9,250	Elsy Thomas	9,550
6	8,125	Geom Abraham	-
7	8,050	Kanta David	8,300
8	2,340	Kundan Singh	2,415
9	8,300	Mercy Jose	8,550
10	-	Rajesh Lal	3,350
11	-	Raju V.G.	4,100
12	-	Ratna Joy	10,920
13	2,640	Ranganathan	-
14	7,500	Rebecca Benjamin	-
15	9,500	Ronald Lalthanmawia	-
16	7,800	Ruby Joseph	8,050
17	15,250	S.J. Bernard	15,750
18	12,625	S.K. Das	-
19	-	S.K. Joshi	2,340
20	8,050	Samuel V.J.	8,300
21	19,000	Sharath C. David	19,500
22	-	Thomas Ninan	9,450
	<b>149,920</b>	<b>Total</b>	<b>137,700</b>

**Annexure - E (IV)**  
**List of Household Assets Advance as on 31.03.2013**

S.No	Prev. Year	Name	Amount ( ₹ )
1	4,500	Anupma David	4,500
2	4,000	Asha Lal	-
3	4,500	Debendra Shrestha	-
4	1,000	Kundan Singh	-
5	-	Rebecca Benjamin	5,000
6	-	Shaji John	1,000
	<b>14,000</b>	<b>Total</b>	<b>10,500</b>



**Annexure - E (V)**  
**List of Staff Advances as on 31.03.2013**

S.No	Prev. Year	Name	Amount (₹)
1	23,922	Abhijeet Sangma	-
2	-	Asha Lal	10,000
3	14,423	Babykutty Ninan	34,580
4	14,000	Bishnu Thapa	-
5	107,556	Chandrashekharan	47,383
6	-	Donboklang Wanniang	12
7	20,469	Dillina K. Marak	-
8		Himanshu Christian	43,188
9	41,400	Joe Varghese	-
10	-	Kashiram Poudel	1,000
11	-	Mrutyunjaya Nayak	835
12	10,000	Ranganathan	-
13		Ravi Sharma	700
14	-	Ronald Lalthanmawia	15,190
15		Sachin Bella	51,288
16	-	Sharath David	5,780
17		Sonia John	4,000
18	-	Stephen Victor	4,675
19	-	Susamma Mathew	12,000
20		Wilson Masih	1,000
21	30,192	Yuhanna Pradhan	1,154
	<b>261,962</b>	<b>Total</b>	<b>232,785</b>



**Annexure - E (VI)**  
**List of Other Advances as on 31.03.2013**

S.No	Prev. Year	Name	Amount (₹)
1	10,000	Anesthesia Technology Training Committee	-
2	4,658	Travel Advance	10,466
3	-	Prince David	8,620
4	8,500	Kar Pe Diem	8,500
5	60,496	Mr. Sam David	110,496
6	41,865	Dr. Vinod Kumar M Shah	196,507
7	12,837	CMAI Muzafarpur	22,315
8	50,000	CMAI Orissa	-
9	8,189	Post Master N.I.E, New Delhi	8,189
10	10,000	CMAI -EPTTC	-
11	-	YMCA Tourist Hostel	16,671
12	6,000	Advance to Staff (Nagpur) - Bipin Kumar	6,000
13	50,000	Fellowship in Palliative Medicine	50,000
14	1,000	C C Avenue	1,000
15	76,600	Shoolagiri Property	76,600
16	100,000	Exinosis Tech. P Ltd.	200,000
17	-	Ramesh - BNESIB Bangalore	6,000
18		PR Control Account	3,580
19	-	YMCA Nagpur	10,000
20	5,020	Other Advances (GSN Indore)	3,298
21	(30,385)	Other Advances (MRTC)	(15,210)
22	1,000	Rent Advance (CAMS)	1,000
23	82,831	Advance to Training Committees	82,831
24	99,845	HVS Court Owners Welfare Association (Blr)	99,845
25	917,993	CMAI Shillong (GF-Malaria)	500,396
26	219,849	CMAI Shillong (GF-TB Project)	(14,236)
	<b>1,736,298</b>	<b>Total</b>	<b>1,392,868</b>



**Schedule "F"**  
**Schedule of Cash & Bank Balances as on 31.03.2013**

S.No	Prev. Year	Particulars	Amount (₹)
1	63,351	Cash in Hand (as per list)	107,934
		<u>Bank Balances</u>	
2	1,524,297	With Syndicate Bank, Delhi, A/c 90542010013068 (FC)	1,929,535
3	1,503	With Syndicate Bank, Orissa A/c 80072010039433 (FC)	5,208
4	3,740	With Syndicate Bank, Muzaffarpur A/c 749022071332 (FC)	109,477
5	367,355	With Axis Bank, Vellore A/c 911010032902183 (FC)	488,742
6	8,500,000	Short Term Deposit - Syndicate Bank	12,000,000
7	1,904	With Syndicate Bank, Bangalore A/c 04482010012720	1,981
8	15,073	With Syndicate Bank, Ranchi A/c 752022017630	15,375
9	500	With Syndicate Bank, Bhopal	500
10	1,641	With Syndicate Bank, Guwahati A/c 73302010035196	1,674
11	58,202	With Syndicate Bank, Bangalore, A/c 04482010087583 (LC)	66,860
12	2,709,008	With Indian Bank, Delhi, 424514710 (LC)	5,732,338
13	4,020	With Indian Bank, Delhi 424514448 (LC)	30,603
14	327,859	With Syndicate Bank, Delhi, A/c 90542010013203 (LC)	768,947
15	85,524	With Syndicate Bank, Delhi, A/c 90542010017050 (Gratuity)	95,125
16	5,259	With Syndicate Bank, Delhi, A/c 90542010059243 (Superannuation)	15,670
17	21,998	With Syndicate Bank, Nagpur, A/c 52572016480	22,439
18	67,000	With State Bank of India, A/c 30168169837, Delhi	449,007
19	1,097,673	With State Bank of India, A/c 31691344670, Delhi (GF- Malaria)	(122,027)
20	4,000,000	Short Term Deposit - State Bank of India (GF- Malaria)	-
21	357,843	With State Bank of India, A/c 31726517060, Shillong (GF- Malaria)	-
22	113,417	With State Bank of India, A/c 31261415702, Delhi (GF-TB)	(306,253)
23	227,275	With State Bank of India, A/c 31726518542, Shillong (GF-TB)	-
24	24,914	With State Bank of India, Nagpur, A/c 11172272046 (MIBE) (CMAI)	98,604
25	165,816	With State Bank of India, Nagpur, A/c 11172272499 (MIBE)	291,809
26	103,453	With Syndicate Bank, Bangalore, A/c 04482010014444 (BNESIB) (CMAI)	17,790
27	71,551	With Syndicate Bank, Bangalore, A/c 04482010014091 (BNESIB)	70,628
28	14,413	With State Bank of India, Vellore, A/c 10507877776 (CAMS) (CMAI)	8,052
29	656,316	With State Bank of Travancore, Vellore, A/c 57008066245 (LTC)	869,168
30	749,109	With South Indian Bank, Vellore, A/c 0131053000035102 (LTC)	733,186
31	191,191	With Central Bank of India, Vellore, A/c 1465115121 (MRTTC)	150,708
32	363,634	With Indian Overseas Bank, A/c 010301000031881 (MRTC)	416,372
33	189,557	With State Bank of Travancore, A/c 57025103165 (ATTC)	115,631
34	286,291	With State Bank of India, A/c 10214005151 (OTTC)	484,246
35	20,117	With Federal Bank, A/c 13760100022213 (CATTC)	20,929
36	12,768	With State Bank of India A/c no. 53014344375, Indore (MIBE-GSN) (FC)	87,244
37	44,625	With State Bank of India A/c no. 53014344353, Indore (MIBE-GSN)	183,778
38	-	With State Bank of India A/c no. 32312372344, Indore (MIBE-GSN)	1,580
39	29,243	With State Bank of India A/c no. 53014344386, Indore (MIBE-GSN)	31,165
	<b>22,477,440</b>	<b>Total</b>	<b>24,994,025</b>



List of Cash in Hand

S.No	Prev. Year	Particulars	Amount (₹)
1	6,398	At Delhi Office	23,065
2	6,799	At Delhi Office with GF-TB	7,518
3	12,299	At Shillong Office with GF-TB	-
4	1,203	At Delhi Office with GF-Malaria	1,801
5	8,853	At Bangalore Office	-
6	14,277	At Nagpur with MIBE	22,560
7	146	At Bangalore with BNESIB	19,107
8	-	At Nagpur with MIBE (Local)	-
9	2,578	At Vellore with LTC	14,718
10	939	At Vellore with MRTTC	1,618
11	-	With MRTC	-
12	1,288	With OTTC	-
13	218	With CATTC	673
14	8,353	At Indore with MIBE - GSN	16,874
	<b>63,351</b>	<b>Total</b>	<b>107,934</b>



# CHRISTIAN MEDICAL ASSOCIATION OF INDIA

SCHEDULE "G": ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS  
AS AT 31<sup>ST</sup> MARCH 2013.

## A) SIGNIFICANT ACCOUNTING POLICIES

### 1) Fixed Assets:-

Fixed Assets are stated at their Original Cost of acquisition including incidental expenses related to acquisition and installation.

### 2) Depreciation:-

Depreciation on Fixed Assets is provided at the rates as decided by the Management.

### 3) Investments:-

Investments are stated at cost.

### 4) Income from Investments:-

Income from Investments against earmarked funds or on other fixed deposit is accounted for as and when received

### 5) Revenue Recognition:-

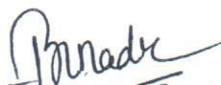
All foreign grants and other grants received during the year are credited to general grants account at the time of receipt and income in respect of such grants received is recognized to the extent of expenditure during the year. All other incomes are recognized on receipt basis and expenses are recognized when paid rather than when the obligation is incurred.

### 6) Retirement Benefits:-

- Encashment of leave standing to the credit of the employees are paid when the employee retires or leaves the Organization.
- Gratuity: The Trust has formed a separate gratuity fund and contributions @ 5% of Basic and DA is made to the fund.
- Superannuation Plan: The Trust has taken a policy from the Life Insurance Corporation of India (LIC) for the superannuation benefits of its employees who are eligible as per the scheme and necessary contribution for the liability on this account is made as per the Scheme of LIC.
- Provident Fund: Contributions of Employees and Employer are paid to Regional Provident Fund Commissioner as per the provisions of The Employees Provident Funds & Miscellaneous Provisions Act, 1952.

## B) NOTES TO ACCOUNTS:-

- Accounts of the following committee/ project which have been audited by other Auditors have been incorporated in the financial statements:
  - Ophthalmic Technologist Training Committee
  - Global Fund – TB & Malaria Projects
- Previous year figures have been regrouped / re-arranged wherever necessary.



**ABHAY UPADHYE**

Partner

Membership No. 049354


For & on behalf of

**K. K. MANKESHWAR & CO.**

Chartered Accountants

Firm Registration No. 106009W





**BABY KUTTY NINAN**

Finance Manager



**DR. BIMAL CHARLES**

General Secretary

For & on behalf of

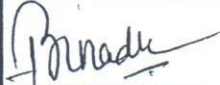
**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**

Place : New Delhi

Dated : 27<sup>th</sup> June 2013

CHRISTIAN MEDICAL ASSOCIATION OF INDIA				
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2013				
Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
	<b>Income</b>			
	<b>Foreign Grants</b>			
30,035,818	General		22,324,704	
28,481,910	Bill & Melinda Gates Foundation		32,374,671	54,699,375
	<b>Local Contributions</b>			
2,818,480	General Donations		1,941,933	
14,866,985	Donation - Human Resource Development		13,951,314	
3,709,778	Workshop & Seminar		2,421,300	
12,058,245	Global Fund - TB Project		10,215,076	
14,426,312	Global Fund - Malaria Project		17,356,271	45,885,894
	<b>Other Income</b>			
600,800	Membership fees		382,300	
7,030	Journal Subscription		8,720	
962,342	Rent		1,758,470	2,149,490
581,583	<b>Other Receipts</b>	1		316,117
7,588,358	<b>Interest from Bank</b>			
	On Saving Bank Account		863,245	
	On Investment & Fixed Deposits		13,999,516	
			14,862,761	
	Less: Transferred to designated funds		7,627,404	7,235,357
6,293,901	Deficit for the year			17,443,981
<b>122,431,542</b>	<b>Total</b>			<b>127,730,214</b>
	<b>Expenditure</b>			
114,514,713	Amount spent on the objects of the trust	2		122,859,492
-	Transferred to Capital fund			1,654,515
361,336	Amounts written off			33,332
209,620	Loss on sale of assets			95,000
2,699,053	Depreciation			2,705,575
	<b>Amount transferred to :</b>			
4,046,020	General Fund Account			
600,800	Membership Fund Account		382,300	382,300
<b>122,431,542</b>	<b>Total</b>			<b>127,730,214</b>

AS PER OUR REPORT OF EVEN DATE



ABHAY UPADHYE  
 Partner  
 M. No. 049354  
 FOR & ON BEHALF OF  
 K. K. MANKESHWAR & CO.  
 Chartered Accountants  
 Firm Registration No. 106009W



Place: New Delhi  
 Dated: 27th June 2013



BABYKUTTY NINAN  
 Finance Manager



DR. BIMAL CHARLES  
 General Secretary

FOR & ON BEHALF OF  
 CHRISTIAN MEDICAL ASSOCIATION OF INDIA

**SCHEDULE - 1**  
**Other Receipts**

S.No.	Prev. Year	Particulars	Amount ( ₹)
1	101,730	Fellowship in Palliative Medicine	244,412
2	464,853	Helpage India	-
3	15,000	Hospital Administration	71,705
	<b>581,583</b>	<b>Total</b>	<b>316,117</b>

**SCHEDULE - 2**

**Amount spent on the objects of the trust 2012-13**

S.No.	Prev. Year	Particulars	Amount ( ₹)
1	9,293,061	Community Health Activities	9,113,994
2	20,361,120	Training Programmes	20,829,472
3	3,139,192	Regional & Membership Development	2,821,931
4	5,357,871	Advocacy & Networking	6,121,380
5	5,645,133	General Administration	9,349,787
6	6,992,283	Microproject Assistance	8,114,740
7	432,881	Substance Abuse	-
8	5,303,778	AIDS Awareness Activities	2,814,447
9	4,002,449	Health Education Literature	3,628,371
10	28,637,794	Bill & Melinda Gates Project	32,462,890
11	12,014,454	Global Fund - TB Project	10,233,602
12	13,334,697	Global Fund - Malaria Project	17,368,878
	<b>114,514,713</b>	<b>Total</b>	<b>122,859,492</b>

