

S. L. BODHANKAR & CO.
Chartered Accountants

3, Sawarkar Nagar
Khamla Road,
Nagpur 440 015.
sanjiv ubgade@yahoo.co.in
Ph. No. 0712-2230574

AUDITOR'S REPORT

We have audited the attached balance sheet of **"THE CHRISTIAN MEDICAL ASSOCIATION OF INDIA"**, Registration No. F-549 (N) as on **31st March 2014** 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.



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- h) Tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-
- i) There is no amount outstanding except Rs.208,500/- for more than one year. During the year an amount of Rs.9,174/- has been written off.
- 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.

-S. U. Ubgade

SANJIV UBGADÉ

Partner

Membership No.036193

FOR & ON BEHALF OF

S. L. BODHANKAR & CO.

Chartered Accountants

Firm Registration No. 101538W



Place : New Delhi

Dated : 24th June 2014

S. L. BODHANKAR & CO.
Chartered Accountants

3, Sawarkar Nagar
Khamla Road,
Nagpur 440 015.
sanjiv_ubgade@yahoo.co.in
Ph. No. 0712-2230574

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 2014** 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 **31st March 2014**; and
- ii) In the case of Income and Expenditure Account, of the **deficit** of its accounting year ending on **31st March 2014**.

The prescribed particulars are annexed hereto.


SANJIV UBGADÉ
Partner
Membership No. 036193
For & on behalf of
S. L. BODHANKAR & CO.
Chartered Accountants
Firm Registration No. 101538W



Place : New Delhi
Dated : 24th June 2014

ANNEXURE

STATEMENT OF PARTICULARS

I Application of income for charitable or religious purposes.

- | | | |
|---|---|----------------|
| 1 | Amount of income of the previous year applied to charitable or religious purposes in India during the year. | Rs 117,078,680 |
| 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. 14,74,820/- paid to Dr. Bimal Charles, General Secretary for the period from April 2013 to March 2014

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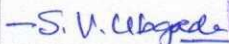



- 4 Whether the service of the trust/institution* were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if
- No
- 5 whether any share, security or other property was purchased by or on behalf of the trust/institution* during the previous year from any such person? If so, give details thereof together with the consideration 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

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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					
<p> SANJIV UBGADÉ <i>Partner</i> M. No. 036193 For & on behalf of S. L. BODHANKAR & CO. <i>Chartered Accountants</i> Firm Registration No. 101538W</p> <p></p> <p> BABYKUTTY NINAN <i>Finance Manager</i></p> <p> DR. BIMAL CHARLES <i>General Secretary</i></p> <p>For & on behalf of CHRISTIAN MEDICAL ASSOCIATION OF INDIA</p> <p>Place : New Delhi Dated: 24th June 2014</p>					

Application of Income

Revenue Expenditure

Expenditure on object of the Trust	112,559,696	
Depreciation	<u>2,858,332</u>	115,418,028
Capital Expenditure		1,660,652
TOTAL		<u>117,078,680</u>
TOTAL INCOME		107,432,862
85% OF ABOVE		91,317,933

S.L.BODHANKAR & CO.

Chartered Accountants

3, Sawarkar Nagar, Kamla Road
Nagpur - 440 015**CHRISTIAN MEDICAL ASSOCIATION OF INDIA
BALANCE SHEET AS AT 31ST MARCH 2014**

Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
239,563,020	<u>FUNDS & LIABILITIES:</u> Trust Funds	A		253,859,007
21,125,951	<u>LIABILITIES</u> Grants received in advance	B		25,397,109
10,009,033	Other Liabilities	C		2,053,790
589,320	Security Deposit	D		884,320
271,287,324	TOTAL			282,194,226
	<u>PROPERTY AND ASSETS:</u> <u>FIXED ASSETS</u>			
46,804,172	Immovable Property	E	46,804,172	
22,898,179	Movable Property		24,543,913	71,348,085
129,349,614	Investments (With Banks in Fixed Deposits)	A		123,996,895
7,882,790	Current Assets, Loans & Advances	F	10,067,648	
24,994,025	Cash and Bank Balances	G	27,291,028	37,358,676
39,358,544	<u>Income and Expenditure Account</u> Balance as per last year		39,358,544	
	Add: Deficit during the year		10,132,026	49,490,570
	Significant Accounting Policies & Notes	H		
271,287,324	TOTAL			282,194,226

AS PER OUR REPORT OF EVEN DATE

S. V. Ubgade
SANJIV UBGADÉ
Partner
M. No.036193
FOR & ON BEHALF OF
S.L.BODHANKAR & CO.
Chartered Accountants
Firm Registration No. 101538W



Babykutty Ninan
BABYKUTTY NINAN
Finance Manager

Dr. Bimal Charles
DR. BIMAL CHARLES
General Secretary

FOR & ON BEHALF OF
CHRISTIAN MEDICAL ASSOCIATION OF INDIA

Place : New Delhi
Dated : 24th June 2014

S.L.BODHANKAR & CO.

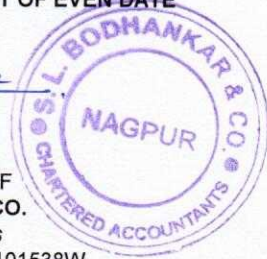
Chartered Accountants

3, Sawarkar Nagar, Kamla Road
Nagpur - 440 015

CHRISTIAN MEDICAL ASSOCIATION OF INDIA				
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014				
Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
	<u>Income</u>			
	<u>Foreign Grants</u>			
22,324,704	General		31,587,681	
32,374,671	Bill & Melinda Gates Foundation		2,926,721	34,514,402
	<u>Local Contributions</u>			
1,941,933	General Donations		7,176,618	
13,951,314	Donation - Human Resource Development		18,472,547	
2,421,300	Workshop & Seminar		3,199,149	
10,215,076	Global Fund - TB Project		14,493,350	
17,356,271	Global Fund - Malaria Project		20,595,358	63,937,022
	<u>Other Income</u>			
382,300	Membership fees		472,000	
8,720	Journal Subscription		12,025	
1,758,470	Rent		3,369,387	3,853,412
	Sale of Fixed Assets			14,918
316,117	Other Receipts	1		346,673
	<u>Interest from Bank</u>			
	On Saving Bank Account		766,759	
	On Investment & Fixed Deposits		13,177,194	
			13,943,953	
7,235,357	Less: Transferred to designated funds		9,177,518	4,766,435
17,443,981	Deficit for the year			10,132,026
127,730,214	Total			117,564,888
	<u>Expenditure</u>			
122,859,492	Amount spent on the objects of the trust	2		112,559,696
1,654,515	Transferred to Capital fund			1,660,652
33,332	Amounts written off			9,174
95,000	Loss on sale of assets			5,034
2,705,575	Depreciation			2,858,332
	<u>Amount transferred to :</u>			
	General Fund Account		-	
382,300	Membership Fund Account		472,000	472,000
127,730,214	Total			117,564,888

AS PER OUR REPORT OF EVEN DATE

— S.V. Ubgade
SANJIV UBGADÉ
 Partner
 M. No.036193
 FOR & ON BEHALF OF
S.L.BODHANKAR & CO.
 Chartered Accountants
 Firm Registration No. 101538W



Babykutty Ninan
BABYKUTTY NINAN
 Finance Manager

Dr. Bimal Charles
DR. BIMAL CHARLES
 General Secretary

FOR & ON BEHALF OF
CHRISTIAN MEDICAL ASSOCIATION OF INDIA

Place : New Delhi
 Dated : 24th June 2014

SCHEDULE - 1
Other Receipts

S.No.	Prev. Year	Particulars	Amount (₹)
1	71,705	Hospital Administration course	43,390
2	244,412	Fellowship in Pallative Medicine	303,283
	316,117	Total	346,673

SCHEDULE - 2
Amount spent on the objects of the trust 2013-14

S.No.	Prev. Year	Particulars	Amount (₹)
1	9,113,994	Community Health Activities	10,303,965
2	20,829,472	Training Programmes	22,042,647
3	2,821,931	Regional & Membership Development	3,462,113
4	6,121,380	Advocacy & Networking	3,469,043
5	9,349,787	General Administration	8,475,135
6	8,114,740	Microproject Assistance	13,307,998
7	2,814,447	AIDS Awareness Activities	4,717,163
8	3,628,371	Health Education Literature	3,387,851
9	32,462,890	Bill & Melinda Gates Project	3,051,646
10	-	CDC Projeect	5,167,938
11	10,233,602	Global Fund - TB Project	14,502,875
12	17,368,878	Global Fund - Malaria Project	20,671,322
	122,859,492	Total	112,559,696



SCHEDULE 'A'
SCHEDULE OF FUNDS AND INVESTMENTS AS ON 31.03.2014

Particulars	FUNDS				INVESTMENTS			
	Op. Balance 01-04-2013 2	Addition during the year		Closing Balance 31-03-2014 5 (2+3+4)	Op. Balance 01-04-2013 6	Addition during the year 7	Closing Balance 31-03-2014 8 (6+7)	
		Income 3	Interest 4					
A. GENERAL FUNDS								
Trust Funds	69,702,351	1,645,734		71,348,085			-	
General Endowment	56,683,951	308,287		56,992,238	3,919,842	(3,919,842)		
Capital Fund	59,560,991	941,620	5,995,190	66,497,801	59,848,000	(1,727,620)	58,120,380	
Gratuity Fund	2,318,047	933,142	233,326	3,484,515	2,318,000	1,166,000	3,484,000	
Development Fund	6,187,724	90,768	622,834	6,901,326	6,187,000	714,000	6,901,000	
Total (A)	194,453,064	3,919,551	6,851,350	205,223,965	72,272,842	(3,767,462)	68,505,380	
B. H. R. D.								
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	
Total (B)	5,934,692	-	-	5,934,692	5,932,000	-	5,932,000	
C. MEMBERSHIP								
Doctors	2,151,247	66,000		2,217,247	2,151,000	66,000	2,217,000	
Nurses	4,733,538	303,000		5,036,538	4,733,538	302,462	5,036,000	
Administrators	438,288	11,000		449,288	438,000	11,000	449,000	
Allied Health Professional	737,569	67,000		804,569	737,000	67,000	804,000	
Chaplains	518,727	25,000		543,727	518,000	25,000	543,000	
Institutional (Permanent)	1,308,635			1,308,635	1,308,000	-	1,308,000	
Total (C)	9,888,004	472,000	-	10,360,004	9,885,538	474,462	10,357,000	



Particulars	FUNDS				INVESTMENTS			
	Op. Balance 01-04-2013 2	Addition during the year		Closing Balance 31-03-2014 5 (2+3+4)	Op. Balance 01-04-2013 6	Addition during the year 7	Closing Balance 31-03-2014 8 (6+7)	
		Income 3	Interest 4					
D. EDUCATION AND TRAINING								
Central Education Board	993,681		100,020	1,093,701	993,000	100,000	1,093,000	
Alice Zachariah Memorial	564,687		56,839	621,526	564,000	57,000	621,000	
Gillian Fair Bank	777,778	(34,350)	78,288	821,716	777,000	44,000	821,000	
Nurses Scholarship	181,828		18,302	200,130	181,000	19,000	200,000	
A.H.P Silver Jubilee	1,378,382		138,743	1,517,125	1,378,000	139,000	1,517,000	
Mid India Board of Examiner	14,908,958	431,500	1,500,681	16,841,139	14,908,117	1,932,518	16,840,635	
Board of Nursing Education	782,750		78,789	861,539	782,000	79,000	861,000	
BNESIB Learning Resource Centre		713,990		713,990		713,000	713,000	
Lab. Training Committee	667,380		67,176	734,556	667,000	67,000	734,000	
Health Education Materials	2,467,463			2,467,463	2,467,000	-	2,467,000	
Ms. A. Cherian's Prize Money	153,318		15,432	168,750	153,000	15,000	168,000	
August India Scholarship	510,804	(28,000)	51,416	534,220	510,000	24,000	534,000	
Newdoerffer Memorial Fund	1,174,857	29,440	118,257	1,322,554	1,174,000	148,000	1,322,000	
Ms M. Sigamani Scholarship	450,136	24,450	45,309	519,895	450,000	69,000	519,000	
Centenary Teachers Award	110,000		11,072	121,072	110,000	11,000	121,000	
Training Committees	4,165,238	(410,112)	45,844	3,800,970	8,645,117	2,025,763	10,670,880	
Total (D)	29,287,260	726,918	2,326,168	32,340,346	33,759,234	5,443,281	39,202,515	
Short Term Deposits					7,500,000	(7,500,000)	-	
GRAND TOTAL (A+B+C+D)	239,563,020	5,118,469	9,177,518	253,859,007	129,349,614	(5,352,719)	123,996,895	



SCHEDULE 'B'
SCHEDULE OF GRANTS RECEIVED AND UTILISED DURING THE YEAR 2013-2014

Donor Agency	Balance as on 01.04.2013	Received during the year	Total as on 31.03.2014	Utilized during the year	Balance as on 31.03.2014
A. Foreign Grants					
Bread for the World	443,131		443,131		443,131
Bread for the World (formerly known as EED)	(943,102)	10,496,680	9,553,578	7,677,162	1,876,416
L W R	111,371	4,207,773	4,319,144	4,319,144	-
ICCO-Shalom Project	1,765,363	1,648,000	3,413,363	2,706,785	706,578
ICCO, Netherlands	1,428,424		1,428,424	163,377	1,265,047
Tearfund UK	1,803,945	1,693,584	3,497,529	3,477,638	19,891
Ecumenical Scholarship Prog.	56,245		56,245		56,245
ICMDA	2,108,946	5,283,910	7,392,856	4,547,747	2,845,109
Others	8,576,225	1,214,046	9,790,271	521,133	9,269,138
Gujarat Earthquake Relief	1,063,615		-		-
Tsunami Relief	149,834		-		-
Bihar Flood Relief	1,433,819		-		-
Disaster Reserve Fund	2,647,268		2,647,268		2,647,268
Bill & Melinda Gates Fund	2,926,721		2,926,721	2,926,721	-
Centre for Disease Control Prevention (CDC)		6,761,066	6,761,066	8,174,695	(1,413,629)
Total A	20,924,537	31,305,059	52,229,596	34,514,402	17,715,194
B. Bank Interest		1,152,551	1,152,551	1,152,551	-
C. Rent Received		2,912,359	2,912,359	2,912,359	-
D. Local Grants					
Global Fund TB Project	(197,256)	21,705,842	21,508,586	14,493,350	7,015,236
Global Fund TB Project - Interest	-	91,525	91,525	91,525	-
Global Fund Malaria Project	398,670	20,863,367	21,262,037	20,595,358	666,679
Global Fund Malaria Project - Interest	-	75,964	75,964	75,964	-
Total D	201,414	42,736,698	42,938,112	35,256,197	7,681,915
GRAND TOTAL (A+B+C+D)	21,125,951	78,106,667	99,232,618	73,835,508	25,397,109

Note : Gujarat Earthquake Relief, Tsunami Relief & Bihar Flood Relief Fund renamed as Disaster Reserve Fund



SCHEDULE - 'C'
Schedule of Current Liabilities as on 31.03.2014

S.No.	Prev. Year	Particulars	Amount (₹)
1	300,000	Telemedicine Project	300,000
2	8,431,150	Payable to IGNOU Training Centre	-
3	238,295	Hospital Administration Course	345,905
4	965,911	Fellowship in Palliative Medicine	1,097,028
5	-	TDS payable	189,437
6	73,677	Other Liabilities (GSN)	121,420
	10,009,033	Total	2,053,790



Schedule-D
Security Deposits as on 31.03.2014

S.No	Prev. Year	Particulars	Amount (₹)
1	561,320	Indian Bank	561,320
2	28,000	EHA	28,000
3	-	SHARE Project (VHS) Rent	195,000
4	-	Maple Imaging - Rent	100,000
	589,320	Total	884,320



SCHEDULE "E"
Schedule of Fixed Assets as on 31.03.2014

Particulars	Opening Balance as on 01.04.2013	Addition during the year	Sales during the year	Total as on 31.03.2014	Rate	Depriciation for the year transferred to Capital Fund
Immovable Property: (A)						
Building	32,040,517	-	-	32,040,517	2%	640,811
G.S. Residence	2,653,285	-	-	2,653,285	2%	53,066
Land	10,978,321	-	-	10,978,321		-
Training Committees:						
Building	1,021,374	-	-	1,021,374	2%	20,427
Well	110,675	-	-	110,675	2%	2,214
Total Immovable Property (A)	46,804,172	-	-	46,804,172		716,518
Movable Property: (B)						
Equipments: (B-1)						
Training Team Equipments	10,532	-	-	10,532	10%	1,053
Audio Visual	28,140	-	-	28,140	10%	2,814
Projector/ Micro Phone	57,333	70,200	-	127,533	10%	12,753
Computers	7,298,294	506,369	-	7,804,663	10%	760,294
Overhead Projector	13,500	-	-	13,500	10%	1,350
Library Equipments	101,805	-	-	101,805	10%	10,181
Training Committees						
Computers	619,255	-	-	619,255	10%	61,926
Equipments	320,973	13,595	-	334,568	10%	32,777
Global Fund - TB Project						
Computers	247,413	82,000	-	329,413	10%	28,841
Global Fund - Malaria Project						
Computers	682,785	-	-	682,785	10%	68,279
Total (B-1)	9,380,030	672,164	-	10,052,194		980,268
Vehicles: (B-2)						
Vehicles	1,210,831	-	-	1,210,831	10%	121,083
Total (B-2)	1,210,831	-	-	1,210,831		121,083



Particulars	Opening Balance as on 01.04.2013	Addition during the year	Sales during the year	Total as on 31.03.2014	Rate	Depriciation for the year transferred to Capital Fund
<u>Furniture, Fixture & Office Equipments: (B-3)</u>						
Furniture & Fixtures	3,401,222	121,475	5,467	3,517,230	5%	173,331
E.P.A.B.X.	117,395	-	-	117,395	10%	11,740
Generators	347,231	-	-	347,231	10%	34,723
Office Equipments	4,077,388	173,463	2,898	4,247,953	10%	417,382
Franking Machine	71,120	-	-	71,120	10%	7,112
Fax	94,780	-	-	94,780	10%	9,478
Coolers/ Fans	210,091	4,900	6,553	208,438	10%	21,499
Water Coolers	38,533	-	-	38,533	10%	3,853
Air Conditioners	1,996,533	387,750	-	2,384,283	10%	219,042
Intercoms	73,529	-	-	73,529	10%	7,353
Library	101,445	-	-	101,445	10%	10,145
Refrigerators	43,020	31,900	-	74,920	10%	5,897
Mobile Device	-	268,250	-	268,250	10%	13,413
Mid India Board of Examiner	172,002	-	-	172,002	10%	-
South India Board of Nursing Education	35,402	-	-	35,402	10%	-
Training Committees						
Furniture	479,601	-	-	479,601	5%	23,980
Library Books	231,214	750	-	231,964	10%	23,159
Global Fund - TB Project						
Furniture & Fixtures	38,428	-	-	38,428	5%	1,921
Office Equipments	37,000	-	-	37,000	10%	3,700
Global Fund - Malaria Project						
Furniture & Fixtures	428,080	-	-	428,080	5%	21,404
Office Equipments	273,155	-	-	273,155	10%	27,316
Air Conditioners	40,149	-	-	40,149	10%	4,015
Total (B-3)	12,307,318	988,488	14,918	13,280,888		1,040,463
Total Movable Property (B)	22,898,179	1,660,652	14,918	24,543,913		2,141,814
Grand Total (A+B)	69,702,351	1,660,652	14,918	71,348,085		2,858,332



Schedule " F "
Schedule of Current Assets, Loans and Advances as on 31.03.2014

S.No	Prev. Year	Particulars	Schedule	Amount (₹)
1	327,631	Tax deducted at source 2007-2008		-
2	151,013	Tax deducted at source 2008-2009		151,013
3	4,870	Tax deducted at source 2009-2010		4,870
4	5,800	Tax deducted at source 2010-2011		5,800
5	67,634	Tax deducted at source 2011-2012		67,634
6	134,128	Tax deducted at source 2012-2013		134,128
7	-	Tax deducted at source 2013-2014		689,853
8	5,417,861	Security Deposits	F (I)	5,485,206
9	137,700	Festival Advance	F (II)	170,438
10	10,500	House Hold Assets Advance	F (III)	15,000
11	232,785	Staff Advance	F (IV)	1,397,323
12	1,392,868	Other Advance	F (V)	1,946,383
	7,882,790	Total		10,067,648



Annexure - F (I)
List of Security Deposits as on 31.03.2014

S.No	Prev. Year	Name	Amount (₹)
1	132,000	Mure Memorial Hospital, Nagpur	132,000
2	5,500	Essar Cell Phone	5,500
3	-	Suguna Chander Swamy - Chennai	70,000
4	9,000	Annapurna Niwas, Purnea	-
5	15,751	YWCA of Delhi	21,988
6	18,000	Ravinder Singh Kohli	-
7	66,000	Kusum Ambasta	66,000
8	-	N.S. Nair	18,000
9	1,000	Bharati Infotel Ltd.	1,000
10	-	Airtel - Int'l Roaming	3,000
11	18,000	George Mammen	-
12	15,000	Pioneer Systems Corporation	15,000
13	-	Ramesh Chandra	-
14	15,000	Saramma Henry (ICMDA)	15,000
15	24,000	Monika Bajaj	-
16	5,000,000	I G N O U	5,000,000
17	2,650	BSNL (Shillong)	2,650
18	17,460	Security Deposit - GSN	40,068
19	60,000	Freddie Alfred Wallang - Shiilong	60,000
20	4,500	R. Pakunge	4,500
21	5,000	C. Lalhumhima	5,000
22	-	C. Lalchamreia Sailo	4,500
23	-	Y. Laloo	12,000
24	4,000	B. Khyriem	4,000
25	5,000	Aizawl Club	5,000
	5,417,861	Total	5,485,206



Annexure - F (II)
List of Festival Advance as on 31.03.2014

S.No	Prev. Year	Name	Amount (₹)
1	14,700	Abhijeet Sangma	13,950
2	4,125	Anupma David	-
3	-	Asha Lal	3,850
4	-	Bishnu Thapa	3,528
5	8,300	Christina Kumudini	8,550
6	-	Elizabeth Mathew	13,000
7	9,550	Elsy Thomas	9,900
8	-	Jancy Johnson	12,250
9	8,300	Kanta David	8,550
10	2,415	Kundan Singh	-
11	8,550	Mercy Jose	8,800
12	3,350	Rajesh Lal	3,450
13	4,100	Raju V.G.	4,250
14	10,920	Ratna Joy	4,680
15	-	Ranganathan	1,860
16	-	Ravi Sharma	4,000
17	-	Rebecca Benjamin	8,050
18	8,050	Ruby Joseph	8,300
19	15,750	S.J. Bernard	16,250
20	2,340	S.K. Joshi	1,620
21	8,300	Samuel V.J.	8,550
22	-	Saraswathi Devaraj	3,450
23	19,500	Sharath C. David	19,300
24	-	Sonia John	4,300
25	9,450	Thomas Ninan	-
	137,700	Total	170,438

Annexure - F (III)
List of Household Assets Advance as on 31.03.2014

S.No	Prev. Year	Name	Amount (₹)
1	4,500	Anupma David	-
2	-	Asha Lal	2,500
3	-	Elizabeth Mathew	500
4	-	Kanta David	1,500
5	-	Mercy Jose	1,500
6	-	Raju V.G.	3,500
7	-	Ranganathan	3,500
8	-	Ravi Sharma	500
9	5,000	Rebecca Benjamin	-
10	1,000	Shaji John	-
11	-	Sonia John	1,500
	10,500	Total	15,000



Annexure - F (IV)
List of Staff Advances as on 31.03.2014

S.No	Prev. Year	Name	Amount (₹)
1	-	Abhijeet Sangma	50,100
2	10,000	Asha Lal	-
3	34,580	Babykutty Ninan	-
4	-	Bimal Charles	41,166
5	-	Bishnu Thapa	2,881
6	47,383	Chandrashekharan	537,359
7	12	Donboklang Wanniang	12
8	-	Dillina K. Marak	23,255
9	43,188	Himanshu Christian	-
10	-	Jacob Bernard	30,000
11	-	Joseph Raj Thananki	119,041
12	-	Joshi	2,150
13	-	Kundan Singh	129,319
14	1,000	Kashiram Poudel	1,000
15	835	Mrutyunjaya Nayak	-
16	-	Priya John	3,513
17	-	Rajesh Lal	11,644
18	-	Ranganathan	5,920
19	700	Ravi Sharma	7,400
20	-	Rebecca Benjamin	614
21	15,190	Ronald Lalthanmawia	-
22	51,288	Sachin Bella	29,594
23	5,780	Sharath David	392,000
24	4,000	Sonia John	-
25	4,675	Stephen Victor	-
26	12,000	Susamma Mathew	-
27	-	Thomas Ninan	9,065
28	1,000	Wilson Masih	1,000
29	1,154	Yuhanna Pradhan	290
	232,785	Total	1,397,323



Annexure - F (V)
List of Other Advances as on 31.03.2014

S.No	Prev. Year	Name	Amount (₹)
1	10,466	Travel Advance	2,000
2	8,620	Prince David	-
3	8,500	Kar Pe Diem	8,500
4	110,496	Mr. Sam David - CMAI	110,496
5	-	Share -VHS	129,870
6	196,507	Dr. Vinod Kumar M Shah	-
7	-	Sterling Resources Pvt. Ltd. - ICMDA	100,000
8	-	Mr. Sam David - ICMDA	25,000
9	-	Star Health Mediclaim	198,000
10	22,315	CMAI Muzafarpur	-
11	-	BNESIB- Advance account	23,000
12	8,189	Post Master N.I.E, New Delhi	8,189
13	16,671	YMCA Tourist Hostel	16,671
14	6,000	Advance to Staff (Nagpur) - Bipin Kumar	-
15	50,000	Fellowship in Palliative Medicine	150,000
16	-	Symmetry Infotech Pvt. Ltd.	75,000
17	1,000	C C Avenue	-
18	76,600	Shoolagiri Property	76,600
19	200,000	Exinosis Tech. P Ltd.	200,000
20	6,000	Ramesh - BNESIB Bangalore	-
21	3,580	PR Control Account	68,980
22	10,000	YMCA Nagpur	-
23	3,298	Other Advances (GSN Indore)	6,374
24	(15,210)	Other Advances (MRTC)	3,600
25	1,000	Rent Advance (CAMS)	1,000
26	82,831	Advance to Training Committees	82,831
27	99,845	HVS Court Owners Welfare Association (Blr)	-
28	500,396	CMAI Shillong (GF-Malaria)	190,430
29	(14,236)	CMAI Shillong (GF-TB Project)	469,842
	1,392,868	Total	1,946,383



Schedule "G"
Schedule of Cash & Bank Balances as on 31.03.2014

S.No	Prev. Year	Particulars	Amount (₹)
1	107,934	Cash in Hand (as per list)	88,242
		Bank Balances	
2	1,929,535	With Syndicate Bank, Delhi, A/c 90542010013068 (FC)	2,338,585
3	-	With State Bank of India, Delhi A/c 33462593374 (FC)	16,082
4	5,208	With Syndicate Bank, Orissa A/c 80072010039433 (FC)	-
5	109,477	With Syndicate Bank, Muzaffarpur A/c 749022071332 (FC)	2,740
6	488,742	With Axis Bank, Vellore A/c 911010032902183 (FC)	352,359
7	12,000,000	Short Term Deposit - Syndicate Bank	8,500,000
8	1,981	With Syndicate Bank, Bangalore A/c 04482010012720	2,061
9	15,375	With Syndicate Bank, Ranchi A/c 752022017630	15,375
10	500	With Syndicate Bank, Bhopal	-
11	1,674	With Syndicate Bank, Guwahati A/c 73302010035196	-
12	66,860	With Syndicate Bank, Bangalore, A/c 04482010087583 (LC)	28,309
13	5,732,338	With Indian Bank, Delhi, 424514710 (LC)	2,559,841
14	30,603	With Indian Bank, Delhi 424514448 (LC)	252,189
15	768,947	With Syndicate Bank, Delhi, A/c 90542010013203 (LC)	1,900,946
16	95,125	With Syndicate Bank, Delhi, A/c 90542010017050 (Gratuity)	187,494
17	15,670	With Syndicate Bank, Delhi, A/c 90542010059243 (Superannuation)	216,484
18	22,439	With Syndicate Bank, Nagpur, A/c 52572016480	22,439
19	449,007	With State Bank of India, A/c 30168169837, Delhi	57,150
20	(122,027)	With State Bank of India, A/c 31691344670, Delhi (GF- Malaria)	335,653
21	(306,253)	With State Bank of India, A/c 31261415702, Delhi (GF-TB)	758,383
22	-	Short Term Deposit - State Bank of India (GF- TB)	6,000,000
23	98,604	With State Bank of India, Nagpur, A/c 11172272046 (MIBE) (CMAI)	77,008
24	291,809	With State Bank of India, Nagpur, A/c 11172272499 (MIBE)	947,575
25	17,790	With Syndicate Bank, Bangalore, A/c 04482010014444 (BNESIB) (CMAI)	12,054
26	70,628	With Syndicate Bank, Bangalore, A/c 04482010014091 (BNESIB)	840,368
27	8,052	With State Bank of India, Vellore, A/c 10507877776 (CAMS) (CMAI)	64,190
28	869,168	With State Bank of Travancore, Vellore, A/c 57008066245 (LTC)	211,989
29	733,186	With South Indian Bank, Vellore, A/c 0131053000035102 (LTC)	298,098
30	150,708	With Central Bank of India, Vellore, A/c 1465115121 (MRTTC)	175,182
31	416,372	With Indian Overseas Bank, A/c 010301000031881 (MRTC)	64,847
32	115,631	With State Bank of Travancore, A/c 57025103165 (ATTC)	142,596
33	484,246	With State Bank of India, A/c 10214005151 (OTTC)	624,086
34	20,929	With Federal Bank, A/c 13760100022213 (CATTC)	21,702
35	87,244	With State Bank of India A/c no. 53014344375, Indore (MIBE-GSN) (FC)	39,632
36	183,778	With State Bank of India A/c no. 53014344353, Indore (MIBE-GSN)	103,303
37	1,580	With State Bank of India A/c no. 32312372344, Indore (MIBE-GSN)	1,643
38	31,165	With State Bank of India A/c no. 53014344386, Indore (MIBE-GSN)	32,423
	24,994,025	Total	27,291,028



List of Cash in Hand as on 31.03.2014

S.No	Prev. Year	Particulars	Amount (₹)
1	23,065	At Delhi Office	16,343
2	-	At Muzafarppur office	136
3	-	At ICMDA Vellore Office	587
4	7,518	At Delhi Office with GF-TB	3,450
5	1,801	At Delhi Office with GF-Malaria	2,041
6	-	At Bangalore Office	5,192
7	22,560	At Nagpur with MIBE	24,899
8	19,107	At Bangalore with BNESIB	21,163
9	-	At Nagpur with MIBE (Local)	11,225
10	14,718	At Vellore with LTC	1,504
11	1,618	At Vellore with MRTTC	470
12	673	With CATTTC	762
13	16,874	At Indore with MIBE - GSN	470
	107,934	Total	88,242



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
SCHEDULE "H": ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS
AS AT 31st MARCH 2014.

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:-

- a.) Encashment of leave standing to the credit of the employees are paid when the employee retires or leaves the Organization.
- b.) Gratuity: The Trust has formed a separate gratuity fund and contributions @ 5% of Basic and DA is made to the fund.
- c.) 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.
- d.) 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:-

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

— S. V. Ubgade

SANJIV UBGADE

Partner

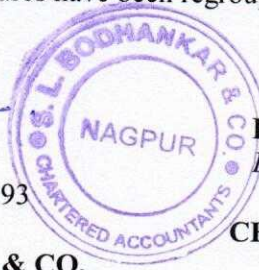
Membership No. 036193

For & on behalf of

S. L. BODHANKAR & CO.

Chartered Accountants

Firm Registration No. 101538W



Baby Kuty Ninan

BABY KUTTY NINAN

Finance Manager

Dr. Bimal Charles

DR. BIMAL CHARLES

General Secretary

For & on behalf of

CHRISTIAN MEDICAL ASSOCIATION OF INDIA

Place : New Delhi

Dated : 24th June 2014