

*Financial Statements*  
*Of*

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA,  
NAGPUR**

**Consolidated Financial Statements  
For the year ended 31<sup>st</sup> March, 2017**

***K. K. Mankeshwar & CO.,***  
**CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **CHRISTIAN MEDICAL ASSOCIATION OF INDIA** as at 31st March 2017 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the Management. Our responsibility is to express an 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**1. Further, we report that :**

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion, proper books of account as required by law have been kept by the institution so far as appears from our examination of those books.
- (iii) Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts gives a true and fair view in conformity with the accounting principles generally accepted in India :

- 1. In the case of the Balance Sheet, of the state of affairs of the institution as at 31<sup>st</sup> March, 2017**

And

- 2. In the case of the Income & Expenditure Account, of the **Deficit** for the year ended on 31<sup>st</sup> March, 2017**



**Abhay Upadhye**  
Partner

Membership No. 049354

For & on behalf of

**K.K.Mankeshwar & Co.,**  
Chartered Accountants

FRN: 106009W



Nagpur, dated the  
**29<sup>th</sup> July 2017**

OFFICES AT :

- 243, "SHRIKA RESIDENCY" CANAL ROAD, DHARAMPETH, NAGPUR - 440010
- BLOCK-E, NEW R D A BUILDING, BOMBAY MARKET, G.E. ROAD, RAIPUR - 492001
- A-425, SARITA VIHAR, NEW DELHI - 110076
- 331, KALIANANDAS UDYOG, BHAWAN, CENTURY BAZAR LANE, PRABHADEVI, MUMBAI - 400025

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2017**

Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
2889,53,215	<b>FUNDS &amp; LIABILITIES</b> Funds	<b>A</b>		2933,41,913
74,03,220	<b>LOAN ACCOUNT</b> South Indian Bank			-
198,94,433	<b>LIABILITIES</b> Grants received in advance	<b>B</b>		215,16,018
129,64,950	Other Liabilities	<b>C</b>		151,79,602
10,21,320	Security Deposit	<b>D</b>		11,11,320
<b>3302,37,138</b>	<b>TOTAL (₹)</b>			<b>3311,48,853</b>
	<b>PROPERTY AND ASSETS</b>			
	<b>FIXED ASSETS</b>			
822,91,856	Immovable Property	<b>E</b>	825,92,677	1133,91,742
329,74,734	Movable Property	<b>E</b>	307,99,065	
	<b>Investments</b>			
784,07,049	In Fixed Deposits With Banks	<b>A</b>	674,79,071	731,12,620
-	Deposit with LIC For Gratuity	<b>A</b>	56,33,549	
278,90,507	<b>Current Assets, Loans &amp; Advances</b>	<b>F</b>	236,20,590	558,84,924
259,89,068	<b>Cash and Bank Balances</b>	<b>G</b>	322,64,334	
	<b>Income and Expenditure Account</b>			
826,83,924	Balance as per last year		826,83,924	887,59,567
	Add: Deficit during the year		73,30,097	
	Less: Transferred to Funds		12,54,454	
	<b>Significant Accounting Policies &amp; Notes</b>	<b>I</b>		
<b>3302,37,138</b>	<b>TOTAL (₹)</b>			<b>3311,48,853</b>

As per our report of even date

*Abhay Upadhye*  
**Abhay Upadhye**  
 Partner  
 Membership No. 049354  
 For & on behalf of  
**K.K. Mankeshwar & Co.**  
 Chartered Accountants  
 FRN No. 106009W



*Deepti Singh*  
**Deepti Singh**  
 Finance Manager

*Dr. Bimal Charles*  
**Dr. Bimal Charles**  
 General Secretary

FOR & ON BEHALF OF  
**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**



Nagpur, dated the  
 29<sup>th</sup> July 2017

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017**

Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
	<b>Income</b>			
	<b>Foreign Grants</b>			
306,00,478	General		245,43,340	
906,16,654	CDC Projects		1100,05,579	1345,48,919
	<b>Local Contributions</b>			
5,79,056	General Donation		5,92,180	
144,34,657	Donation- Human Resource Development		144,21,450	
35,38,416	Workshop & Seminar		19,25,731	
9,51,325	Other Receipts	<b>H</b>	20,80,676	
64,69,990	Rent		57,06,164	
561,98,829	Care India Co.Project		376,83,769	
53,10,887	Global fund - TB Project		-	
163,79,915	Global fund - Malaria Project		-	624,09,970
50,808	Hospital Administration course		18,148	
5,16,693	Palliative medicine fellowship		5,55,073	
-	NABH Accreditation		41,000	6,14,221
	Sale of Assets			1,50,000
	<b>Bank Interest</b>			
16,93,065	Savings Bank		20,53,816	
36,13,934	Fixed Deposit		95,71,869	
			116,25,685	
(28,64,243)	Less: transferred to Capital A/c		(36,29,679)	79,96,006
173,87,520	Deficit for the year			73,30,097
<b>2454,77,984</b>	<b>Total (₹)</b>			<b>2130,49,213</b>
	<b>Expenditure</b>			
	<b>Amount spent on the objects of the trust</b>			
147,76,817	Community Health Activities		156,89,606	
240,95,861	Training Programmes		292,47,711	
20,21,977	Regional Membership Development		20,71,666	
43,44,383	Advocacy & Networking		54,35,940	
188,71,581	General Administration		178,94,058	
15,16,381	Micro Project Assistance		-	
28,59,447	Health Education Literature - IC		29,64,990	
479,45,695	CARE India Co.Project-MNMT		294,44,254	
180,30,797	Global Fund-TB Project		-	
54,48,682	Global Fund-Malaria Project		-	
906,16,654	CDC Project		1061,95,359	
-	Transferred to Registerd Organisations.		3,23,400	2092,66,984
112,11,142	Transferred to Trust Fund			13,51,967
31,71,066	Depreciation			24,30,262
5,67,501	General Fund			-
<b>2454,77,984</b>	<b>Total (₹)</b>			<b>2130,49,213</b>

**As per our report of even date**

*Abhay Upadhye*

**Abhay Upadhye**  
Partner

Membership No. 049354

For & on behalf of

**K.K. Mankeshwar & Co.**

Chartered Accountants

FRN No. 106009W

Nagpur, dated the

29<sup>th</sup> July 2017



*Deepti Singh*

**Deepti Singh**  
Finance Manager

*Dr. Bimal Charles*

**Dr. Bimal Charles**  
General Secretary

FOR & ON BEHALF OF

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE 'A'**  
**SCHEDULE OF FUNDS AND INVESTMENTS AS ON 31.03.2017**

Particulars	FUNDS			INVESTMENTS		
	Op. Balance 01-04-2016 2	Transactions during the year Income /Expense/ Transfer 3	Closing Balance 31-03-2017 4 (2+3)	Op. Balance 01-04-2016 5	Addition during the year 6	Closing Balance 31-03-2017 7 (5+6)
<b>A. GENERAL FUNDS</b>						
Trust Funds	1152,66,590	(18,74,848)	1133,91,742	-	-	-
General Endowment	445,55,199	12,70,548	458,25,747	-	-	-
Capital Fund	771,64,904	24,30,262	795,95,166	167,56,999	(99,90,077)	67,66,922
Gratuity Fund	47,26,954	9,06,595	56,33,549	47,26,954	9,06,595	56,33,549
Development Fund	76,86,375	10,36,794	87,23,169	76,86,375	10,36,794	87,23,169
<b>Total (A)</b>	<b>2494,00,022</b>	<b>37,69,351</b>	<b>2531,69,373</b>	<b>291,70,328</b>	<b>(80,46,688)</b>	<b>211,23,640</b>
<b>B. H. R. D.</b>						
Doctors	11,58,901	-	11,58,901	11,58,901	-	11,58,901
Nurses	11,47,068	-	11,47,068	11,47,068	-	11,47,068
Administrators	12,03,747	-	12,03,747	12,03,747	-	12,03,747
Allied Health Professional	15,85,857	-	15,85,857	15,85,857	-	15,85,857
Chaplains	8,39,119	-	8,39,119	8,39,119	-	8,39,119
<b>Total (B)</b>	<b>59,34,692</b>	<b>-</b>	<b>59,34,692</b>	<b>59,34,692</b>	<b>-</b>	<b>59,34,692</b>
<b>C. MEMBERSHIP</b>						
Doctors	22,99,317	34,000	23,33,317	22,99,317	34,000	23,33,317
Nurses	55,19,588	2,93,575	58,13,163	55,19,588	2,93,575	58,13,163
Administrators	4,85,388	30,000	5,15,388	4,85,388	30,000	5,15,388
Allied Health Professional	9,72,819	49,000	10,21,819	9,72,819	49,000	10,21,819
Chaplains	5,69,727	12,000	5,81,727	5,69,727	12,000	5,81,727
Institutional (Permanent)	14,71,635	2,29,500	17,01,135	14,71,635	2,29,500	17,01,135
<b>Total (C)</b>	<b>113,18,474</b>	<b>6,48,075</b>	<b>119,66,549</b>	<b>113,18,474</b>	<b>6,48,075</b>	<b>119,66,549</b>



Particulars	FUNDS				INVESTMENTS		
	Op. Balance	Transactions during the year	Closing Balance	Op. Balance	Addition	Closing Balance	
	01-04-2016	Income / Expense / Transfer	31-03-2017	01-04-2016	during the year	31-03-2017	
1	2	3	4 (2+3)	5	6	7 (5+6)	
<b>D. EDUCATION AND TRAINING</b>							
Central Education Board	12,52,236	85,027	13,37,263	12,52,236	85,027	13,37,263	
Alice Zachariah Memorial	6,68,817	45,414	7,14,231	6,68,817	45,414	7,14,231	
Gillian Fair Bank	8,53,231	62,206	9,15,437	8,53,231	62,206	9,15,437	
Nurses Scholarship	2,29,139	15,559	2,44,698	2,29,139	15,559	2,44,698	
A.H.P Silver Jubilee	17,37,036	1,17,945	18,54,981	17,37,036	1,17,945	18,54,981	
Mid India Board of Examiner, Nagpur	39,21,800	7,65,908	46,87,708	42,32,967	4,54,741	46,87,708	
Graduate School of Nursing (GSN) Indore	35,73,601	(13,36,209)	22,37,392	21,95,766	(10,04,276)	11,91,490	
Graduate School of Nursing (GSN) Indore	-	-	-	5,36,815	(1,054)	5,35,761	
Board of Nursing Education Fund	15,01,697	(10,52,789)	4,48,908	4,20,365	28,543	4,48,908	
Cherian Endowment Fund-BNESIB	5,65,413	37,324	6,02,737	5,65,413	37,324	6,02,737	
Resource Centre Fund -BNESIB	20,89,178	8,63,487	29,52,665	20,89,178	8,63,487	29,52,665	
Newdoerffer Memorial Fund-BNESIB	12,32,607	45,977	12,78,584	12,32,607	45,977	12,78,584	
Centenary Teachers Award- BNESIB	1,38,622	9,412	1,48,034	1,38,622	9,412	1,48,034	
Laboratory Training Committee	2,35,765	-	2,35,765	2,35,765	-	2,35,765	
Health Education Materials	26,40,185	1,79,269	28,19,454	26,40,185	1,79,269	28,19,454	
Ms. A. Cherian's Prize Money	1,93,211	13,119	2,06,330	1,93,211	13,119	2,06,330	
August India Scholarship	5,66,545	38,468	6,05,013	5,66,545	38,468	6,05,013	
Newdoerffer Memorial Fund	3,42,703	23,270	3,65,973	3,42,703	23,270	3,65,973	
Ms.M.Sigamani Scholarship	5,58,240	57,885	6,16,125	5,58,240	57,885	6,16,125	
Mid India Board of Examiner ( MIBE)	-	-	-	3,99,909	59,506	4,59,415	
Laboratory Training Committee	-	-	-	61,20,215	4,98,167	66,18,382	
Medical Radiation Technologists Training Committee (MRTTC)	-	-	-	23,91,591	1,62,389	25,53,980	
Medical Record Training Committee (MRTC)	-	-	-	13,40,671	91,032	14,31,703	
Anesthesia Technology Training Committee (ATTC)	-	-	-	5,42,328	36,824	5,79,152	
Optomology Technology Training Centre (OTTC)	-	-	-	5,00,000	33,950	5,33,950	
Investment For Security Deposit	-	-	-	-	1,50,000	1,50,000	
<b>Total (D)</b>	<b>223,00,027</b>	<b>(28,728)</b>	<b>222,71,299</b>	<b>319,83,555</b>	<b>21,04,184</b>	<b>340,87,739</b>	
<b>Short Term Deposits</b>	<b>2889,53,215</b>	<b>43,88,698</b>	<b>2933,41,913</b>	<b>784,07,049</b>	<b>(52,94,429)</b>	<b>731,12,620</b>	
<b>GRAND TOTAL (A+B+C+D)</b>							



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**

**SCHEDULE 'B'**

**SCHEDULE OF GRANTS RECEIVED AND UTILISED DURING THE YEAR 2016-2017**

Donor Agency	Balance as on 01.04.2016	Received during the year	Total as on 31.03.2017	Utilised during the year	Balance as on 31.03.2017
<b>A. Foreign Grants</b>					
Bread for the World ( <i>formerly known as EED</i> )	20,34,441	109,82,850	130,17,291	128,29,526	1,87,765
ICCO - The Netherlands	12,65,047		12,65,047	-	12,65,047
Tear Fund	17,76,529		17,76,529	8,72,490	9,04,039
ICMDA	38,09,144	85,64,516	123,73,660	77,38,988	46,34,672
ICMDA-World Congress	30,57,916	3,31,900	33,89,816	1,02,528	32,87,288
Disaster Reserve Fund	21,35,794		21,35,794		21,35,794
German Institute for Medical Science-DIFAM	5,21,635		5,21,635		5,21,635
Evangelical Lutheran Church In America	77,610	7,42,913	8,20,523	6,51,456	1,69,067
ICMDA - Regional Activities	4,15,425		4,15,425	1,83,123	2,32,302
Common Service Corpn. of united Church of Christ	5,12,667		5,12,667	72,104	4,40,563
The Presbyterian Church in Canada	15,51,372	3,05,929	18,57,301	15,53,118	3,04,183
Presbyterian World Services & Development		14,85,546	14,85,546	3,959	14,81,587
Palliative Care Society	30,000		30,000		30,000
Help the Hospices	57,500		57,500		57,500
Others	5,26,198	9,849	5,36,047	5,36,047	-
Centre for Disease Control Prevention (CDC)	18,23,155	1,140,47,000	1,158,70,155	1,100,05,579	58,64,576
<b>Total A</b>	<b>195,94,433</b>	<b>1,364,70,503</b>	<b>1,560,64,936</b>	<b>1,345,48,918</b>	<b>215,16,018</b>
<b>B. Bank Interest</b>	-	13,62,902	13,62,902	13,62,902	-
<b>C. Rent</b>	-	49,25,068	49,25,068	49,25,068	-
<b>D. Security Deposit</b>	3,00,000		3,00,000	3,00,000	-
<b>Total B</b>	<b>3,00,000</b>	<b>62,87,970</b>	<b>65,87,970</b>	<b>65,87,970</b>	<b>-</b>
<b>Total (A+B)</b>	<b>198,94,433</b>	<b>1,427,58,473</b>	<b>1,626,52,906</b>	<b>1,411,36,888</b>	<b>215,16,018</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**

**SCHEDULE - 'C'**

**Schedule of Current Liabilities as on 31.03.2017**

S.No.	Prev. Year	Particulars	Amount (₹)
1	-	DTTC Advance	43,207
2	-	ESI Payable	21,910
3	-	IGNOU Fees Sharing payable to students	99,45,650
4	3,58,097	Laws on Hospital Administration	5,55,966
5	2,85,000	NABH Accreditation	3,74,435
6	12,60,111	Pallative Medicine Fellowship	14,49,021
7	2,45,968	PF Payable A/c	2,22,914
8	10,47,384	MIBE-Nagpur	-
9	8,28,292	TDS Payable	10,89,876
10	53,81,304	Ex-Gratia	-
11	17,63,882	Service Tax Payable	1,08,913
12	17,19,912	Malaria Project	-
13	-	Canon India Pvt.Ltd.	3,03,182
14	-	MRTTC	856
15	-	Building Fund Received in Advance,MIBE	7,19,500
16	-	Current Liabilities-GSN	3,44,172
17	75,000	Scudder Hospital	-
	<b>129,64,950</b>	Total (₹)	<b>151,79,602</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE - 'D'**  
**Schedule of Security Deposit as on 31.03.2017**

S.No.	Prev. Year	Particulars	Amount (₹)
		<b>Rental Deposit</b>	
1	5,61,320	Indian Bank	5,61,320
2	-	John Israel	1,00,000
3	-	CACIM	1,50,000
4	-	Pushendra Mishra	50,000
5	1,00,000	Maple Imaging Solutions	1,00,000
6	1,05,000	CFI Charitable Trust	-
7	1,05,000	CFI Ministries Trust	-
8	60,000	Viva India	60,000
9	90,000	PTCC Project	90,000
	<b>10,21,320</b>	<b>Total (₹)</b>	<b>11,11,320</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE "E"**  
**Schedule of Fixed Assets as on 31.03.2017**

Particulars	Opening Balance as on 01.04.2016	Addition during the year	Sales during the year	Total as on 31.03.2017	Rate	Depreciation for the year transferred to Capital Fund
<b>Immovable Property: (A)</b>						
Building	399,65,557	3,00,821	-	402,66,378	2%	8,05,327
G.S. Residence	26,53,285	-	-	26,53,285	2%	53,066
Land	270,45,302	-	-	270,45,302		-
<b>Training Committees:</b>						
Land	109,78,321	-	-	109,78,321		-
Building	15,11,366	-	-	15,11,366	2%	30,227
Well	1,38,025	-	-	1,38,025	2%	2,761
<b>Total Immovable Property (A)</b>	<b>822,91,856</b>	<b>3,00,821</b>	-	<b>825,92,677</b>		<b>8,91,381</b>
<b>Movable Property: (B)</b>						
<b>Equipments: (B-1)</b>						
Training Team Equipments	10,532	-	-	10,532	10%	-
Audio Visual	28,140	-	-	28,140	10%	-
Projector/ Micro Phone	80,997	-	-	80,997	10%	6,673
Computers	91,58,563	-	-	91,58,563	10%	3,05,699
Overhead Projector	52,875	-	-	52,875	10%	3,938
Library Equipments	1,01,805	-	-	1,01,805	10%	-
<b>Training Committees</b>						
Computers	7,13,255	70,434	1,58,750	6,24,939	10%	62,494
BriefCase	106	-	106	-	10%	-
Calculator	86	-	86	-	10%	-
Fax Machine	6,200	-	-	6,200	10%	-
LCD Projector	46,536	-	-	46,536	10%	4,654
Photography Machine	56,750	-	-	56,750	10%	5,675
Phone Instruments	296	-	296	-	10%	-
Typewriter	7,250	-	7,250	-	10%	-
Steel Almirah	5,450	-	5,450	-	10%	-
Equipments	13,81,820	6,68,172	11,84,887	8,65,105	10%	86,511



Particulars	Opening Balance as on 01.04.2016	Addition during the year	Sales during the year	Total as on 31.03.2017	Rate	Depreciation for the year transferred to Capital Fund
<b>Global Fund - TB Project</b>						
Computers	3,29,413	-	3,29,413	-	10%	-
<b>Global Fund - Malaria Project</b>						
Computers	6,82,785	-	6,82,785	-	10%	-
<b>CDC Assets</b>						
Air Conditioner	2,58,747	-	-	2,58,747	10%	25,875
Office Equipment	3,30,281	-	-	3,30,281	10%	33,028
Computers Laptops	9,27,711	-	-	9,27,711	10%	92,771
Furniture and Fixtures	12,01,976	-	-	12,01,976	5%	60,099
<b>Total (B-1)</b>	<b>153,81,574</b>	<b>7,38,606</b>	<b>23,69,023</b>	<b>137,51,157</b>		<b>6,87,417</b>
<b>Vehicles: (B-2)</b>						
Vehicles	25,65,391	-	-	25,65,391	10%	1,87,375
<b>Total (B-2)</b>	<b>25,65,391</b>	<b>-</b>	<b>-</b>	<b>25,65,391</b>		<b>1,87,375</b>
<b>Furniture, Fixture &amp; Office Equipments: (B-3)</b>						
Furniture & Fixtures	43,00,796	10,850	-	43,11,646	5%	1,53,892
E.P.A.B.X.	1,17,395	-	-	1,17,395	10%	11,740
Generators	3,47,231	-	-	3,47,231	10%	-
Office Equipments	41,86,981	72,135	-	42,59,116	10%	2,23,079
Franking Machine	71,120	-	-	71,120	10%	-
Fax	88,580	-	-	88,580	10%	-
Coolers/ Fans	2,17,798	-	-	2,17,798	10%	7,361
Water Coolers	38,533	-	-	38,533	10%	1,315
Air Conditioners	28,97,558	1,76,640	-	30,74,198	10%	1,36,489
Electrical Installation	1,65,113	-	-	1,65,113	10%	16,511
Intercoms	73,529	-	-	73,529	10%	-
Library	1,01,445	-	-	1,01,445	10%	-
Refrigerators	90,670	8,200	-	98,870	10%	8,090
Mobile Device	4,35,953	4,600	-	4,40,553	10%	43,962
Mid India Board of Examiner	1,72,002	-	-	1,72,002	10%	-
South India Board of Nursing Education	35,402	-	-	35,402	10%	-



Particulars	Opening Balance as on 01.04.2016	Addition during the year	Sales during the year	Total as on 31.03.2017	Rate	Depreciation for the year transferred to Capital Fund
<b>Training Committees</b>						
Furniture	5,06,959	-	-	5,06,959	5%	25,348
Library Books	3,22,912	40,115	-	3,63,027	10%	36,303
<b>Global Fund - TB Project</b>						
Furniture & Fixtures	38,428	-	38,428	-	5%	-
Office Equipments	37,000	-	37,000	-	10%	-
<b>Global Fund - Malaria Project</b>						
Furniture & Fixtures	4,28,080	-	4,28,080	-	5%	-
Office Equipments	3,14,135	-	3,14,135	-	10%	-
Air Conditioners	40,149	-	40,149	-	10%	-
<b>Total (B-3)</b>	<b>150,27,769</b>	<b>3,12,540</b>	<b>8,57,792</b>	<b>144,82,517</b>		<b>6,64,089</b>
<b>Total Movable Property (B)</b>	<b>329,74,734</b>	<b>10,51,146</b>	<b>32,26,815</b>	<b>307,99,065</b>		<b>15,38,882</b>
<b>Grand Total (A+B) (₹)</b>	<b>1152,66,590</b>	<b>13,51,967</b>	<b>32,26,815</b>	<b>1133,91,742</b>		<b>24,30,262</b>



**Christian Medical Association of India**  
**Schedule " F "**

**Schedule of Current Assets, Loans and Advances as on 31.03.2017**

S.No	Prev. Year	Particulars	Schedule	Amount (₹)
1	6,09,388	Tax deducted at source 2014-2015		-
2	63,48,954	Tax deducted at source 2015-2016		63,48,954
3	-	Tax deducted at source 2016-2017		46,68,025
4	17,000	Staff Emergency Loan		10,000
5	62,37,468	Security Deposits	F (I)	60,74,118
6	80,375	Festival Advance	F (II)	1,68,460
7	9,04,414	Staff Advance	F (III)	70,779
8	136,92,908	Other Advance	F (IV)	62,80,254
	<b>278,90,507</b>	Total (₹)		<b>236,20,590</b>



**Christian Medical Association of India**  
**Annexure - F (I)**  
**List of Security Deposits as on 31.03.2017**

S.No	Prev. Year	Particulars	Amount (₹)
1	1,32,000	Mure Memorial Hospital, Nagpur	-
2	5,500	Essar Cell Phone	5,500
3	1,50,000	B.Rajashekarani	1,50,000
4	5,00,000	CNI Church Association	6,99,350
5	2,15,700	Bihar office -Rent Security	-
6	20,000	P Saravana Kumar- Vellore Office	20,000
7	1,00,000	NCCI	1,00,000
8	1,000	Bharati Infotel Ltd.	1,000
9	3,000	Airtel - Int'l Roaming	3,000
10	15,000	Pioneer Systems Corporation	-
11	15,000	Saramma Henry (ICMDA)	15,000
12	50,00,000	I G N O U	50,00,000
13	2,650	BSNL (Shillong)	2,650
14	42,618	Security Deposit - GSN	42,618
15	4,500	R Pakunge	4,500
16	5,000	C. Lalhumhima	5,000
17	4,500	C. Lalchamreia Sailo	4,500
18	12,000	Y. Laloo	12,000
19	4,000	B. Khyriem	4,000
20	5,000	Aizawl Club	5,000
	<b>62,37,468</b>	<b>Total (₹)</b>	<b>60,74,118</b>



**Christian Medical Association of India**  
**Annexure - F (II)**  
**List of Festival Advance as on 31.03.2017**

S.No	Prev. Year	Particulars	Amount (₹)
1	-	Bimal Charles	73,600
2	4,800	M. Chellammal	6,200
3	8,360	Kanta David	8,640
4	9,280	Mercy Jose	9,600
5	3,740	Rajesh Lal	3,900
6	5,820	Ratna Joy	16,400
7	3,495	Ranganathan	-
8	4,120	Ravi Sharma	4,280
9	8,200	Ruby Joseph	8,400
10	2,985	S.K. Joshi	-
11	10,400	Samuel V.J.	8,640
12	4,375	Saraswathi Devaraj	-
13	9,100	Susamma Mathew	-
14	-	Ronald	22,900
15	5,700	Wilson Masih	5,900
	<b>80,375</b>	<b>Total (₹)</b>	<b>1,68,460</b>



**Christian Medical Association of India**  
**Annexure - F (III)**  
**List of Staff Advances as on 31.03.2017**

S.No	Prev. Year	Particulars	Amount (₹)
1	33,500	Abhijeet Sangma	
2	725	Jacob Bernard	
3	1,90,000	Dr.Priya John	
4	46,666	Saharsha	
5	(1,937)	Immanuel Asher	8,063
6	-	Bimal Charles	33,285
7	5,65,200	Elizabeth Mathew	-
8	-	Jeena Rachel Reji	10,631
9	-	Kashi Ram Paudel	1,000
10	(1,120)	Jancy Johnson	-
11	-	Ratna Joy	15,800
12	(7,587)	Kundan Singh	-
13	2,100	Rogin Lawarance	-
14	1,000	Ravi Sharma	1,000
15	20,000	Rebecca Benjamin	-
16	30,000	Sujatha Atri	-
17	10,000	Sarvana Kumar	-
18	14,867	Savita Solomon	-
19	1,000	Wilson Masih	1,000
	<b>9,04,414</b>	<b>Total (₹)</b>	<b>70,779</b>

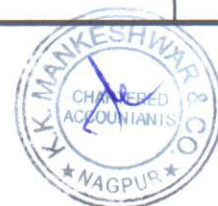


**Christian Medical Association of India**

**Annexure - F (IV)**

**List of Other Advances as on 31.03.2017**

S.No	Prev. Year	Particulars	Amount (₹)
1	60,67,221	Care India Co.	-
2	1,30,510	MIBE-GSN R/A	-
3	-	BNESIB Account	-
4	1,50,000	Fellowship in Palliative Medicine	2,00,000
5	-	Hotel Pranam INN Pvt.Ltd.-Biennial Advance	31,392
6	-	M.D.OTDS Ltd.- Biennial Advance	70,000
7	-	Roots Corporation Ltd.-Biennial Advance	72,000
8	53,838	Swiftware Solutions	53,838
9	-	MIBE,Nagpur R/A	-
10	-	Scudder Memorial Hospital	25,000
11	1,62,102	Maples Imaging Solutions	4,836
12	1,00,000	NCCI, Nagpur	-
13	45,333	GSN Indore	-
14	34,24,285	Care India Co.Advance	-
15	77,352	LTC - Advance	-
16	(2,878)	DTTC	-
17	30,336	Other Advances (GSN Indore)	-
18	2,61,027	Malaria Project	-
19	1,35,954	TB Project	-
20	-	Joel Anthony	45,000
21	-	Ved Precast Industries	4,03,100
22	-	Immanuel Asher	15,024
23	15,00,000	Leonia Holistics-ICMDA	30,00,000
24	2,80,000	ICMDA Advance	1,66,804
25	-	Plan IT-ICMDA	69,000
26	2,14,238	Indian Bank-Rent	2,15,174
27	-	Viva India Trust	(23,271)
28	9,23,691	Other Advances -CDC	16,88,668
29	2,700	CCH	-
30	11,664	CFI Ministries	-
31	1,14,950	Share India	-
32	10,585	CFI Charitable Trust	-
33	-	Employee Advance For Expenses	2,43,689
	<b>136,92,908</b>	<b>Total (₹)</b>	<b>62,80,254</b>



**Christian Medical Association of India**  
**Schedule "G"**  
**Schedule of Cash & Bank Balances as on 31.03.2017**

S.No	Prev. Year	Particulars	Amount (₹)
		<b>A) Cash in Hand</b>	
1	17,815	At Delhi Office	13,239
2	1,791	At Muzafarpur office	2,216
3	29,994	At ICMDA Vellore Office	34,796
4	36,075	At Nagpur with MIBE	4,692
5	31,610	At Bangalore with BNESIB	7,558
6	7,989	At Vellore with LTC	266
7	-	At Vellore with MRTTC	2,924
8	3,728	At Vellore with MRTC	3,728
9	4,734	At Tiruchirapalli with OTTC	7,255
10	23,484	With CATTTC	13,302
11	4,414	At Indore with MIBE - GSN	27,481
	<b>1,61,634</b>	<b>Sub-Total (A)</b>	<b>1,17,457</b>
		<b>B) Bank Balances</b>	
1	2,40,900	With Syndicate Bank, Delhi, A/c 90542010013068	25,76,456
2	20,34,441	With Syndicate Bank, Delhi, A/c 90542010127858	1,87,765
3	3,86,764	With State Bank of India, Delhi A/c 33462593374	39,98,809
4	3,53,273	With State Bank of India, Chennai A/c	26,203
5	3,643	With Syndicate Bank, Muzaffarpur A/c 74902200071332	4,400
6	9,05,878	With Axis Bank, Vellore A/c 911010032902183	3,08,812
7	160,07,976	Short term Deposit with Syndicate Bank	175,95,013
8	2,111	With Syndicate Bank, Bangalore A/c 04482010012720	2,197
9	15,375	With Syndicate Bank, Ranchi A/c 752022017630	15,374
10	2,47,448	With Syndicate Bank, Bangalore, A/c 04482010087583 (LC)	3,15,063
11	27,34,417	With Indian Bank, Delhi, 424514710 (LC)	10,59,730
12	30,50,205	With Indian Bank, Delhi 424514448 (LC)	15,11,099
13	2,97,012	With Syndicate Bank, Delhi, A/c 90542010013203 (LC)	6,02,254
14	2,10,638	With Syndicate Bank, Delhi, A/c 90542010017050 (Gratuity)	1,97,457
15	1,07,164	With Syndicate Bank, Delhi, A/c 90542010059243 (Superannuation)	53,856
16	22,439	With Syndicate Bank, Nagpur, A/c 52572016480	22,439
17	(47,55,690)	With Indian Bank, Delhi, A/c 6345123904 (CARE)	1,86,640
18	6,37,419	With State Bank of India, A/c 30168169837, Delhi	42,238
19	-	With Indian Bank, Patna -A/c 6328897039 (CARE)	3,519
20	29,336	With State Bank of India, A/c 31691344670, Delhi (GF- Malaria)	31,317
21	7,772	With State Bank of India, A/c 31261415702, Delhi (GF-TB)	13,512
22	7,76,898	With State Bank of India, Nagpur, A/c 11172272046 (MIBE) (CMAI)	2,58,553
23	3,16,422	With State Bank of India, Nagpur, A/c 11172272499 (MIBE)	3,53,756
24	26,382	With Syndicate Bank, Bangalore, A/c 04482010014444 (BNESIB) (CMAI)	1,81,568
25	2,12,480	With Syndicate Bank, Bangalore, A/c 04482010014091 (BNESIB)	1,02,910
26	1,48,325	With State Bank of India, A/c 20575 (CAMS)	29,193
27	4,74,380	With State Bank of Travancore, Vellore, A/c 57008066245 (LTC)	4,60,686
28	2,75,436	With South Indian Bank, Vellore, A/c 0131053000035102 (LTC)	4,28,298
29	1,27,830	With Central Bank of India, Vellore, A/c 1465115121 (MRTTC)	1,29,002
30	1,95,944	With Indian Overseas Bank, A/c 010301000031881 (MRTC)	2,82,453
31	2,43,582	With State Bank of Travancore, A/c 57025103165 (ATTC)	3,46,946
32	2,15,059.	With State Bank of India, A/c 10214005151 (OTTC)	4,63,499
33	23,493	With Federal Bank, A/c 13760100022213 (CATTTC)	54,447
34	71,082	With Canara Bank-DTC	1,06,175
35	1,62,973	With State Bank of India A/c no. 53014344353, Indore (MIBE-GSN)	73,580
36	16,918	With State Bank of India A/c no. 32312372344, Indore (MIBE-GSN)	1,868
37	1,709	With State Bank of India A/c no. 53014344386, Indore (MIBE-GSN)	1,19,790
	<b>258,27,434</b>	<b>Sub-Total (B)</b>	<b>321,46,877</b>
	<b>259,89,068</b>	<b>Total ((A)+(B)) (₹)</b>	<b>322,64,334</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE - H**  
**Other Receipts during the year 2016-17**

S.No.	Prev. Year	Particulars	Amount (₹)
1	-	Students Membership	12,400
2	-	CMJI Income	15,800
3	1,03,500	Advertisement	1,05,580
4	2,40,000	Donation - Banglore	-
5	1,050	Diary / Fcra Book / Bags	-
6	30,000	Donation - other	-
7	-	MIBE Income	8,39,521
8	-	Physics in Diagnostic Imagng Books	25,320
9	2,40,000	CCH Income	1,20,000
10	3,00,000	Tele Medicine	-
11	-	BNESIB Income	9,17,931
12	-	GSN Income	44,124
13	36,775	Journal Subscription	-
	<b>9,51,325</b>	Total (₹)	<b>20,80,676</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**Consolidated Financial Statements**

**SCHEDULE "I": ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS**  
**FY 2016-17**

**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 on Straight Line Method at the rates as decided by the Management and is transferred to the Capital Fund.

**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) Dialysis Technology Training Committee (DTTC)
- b) Christian Academy of Medical Sciences (CAMS)
- c) Centre for Disease Control and Prevention (CDC)

- 2) Previous year figures have been regrouped / re-arranged wherever necessary.

**Signatories to Schedules A to I**

  
**Abhay Upadhye**  
Partner

Membership No. 049354

For & on behalf of

**K.K.Mankeshwar & Co.,**


Chartered Accountants

Firm Registration No. 101538W

Delhi, Dated 29<sup>th</sup> July, 2017



  
**Deepti Singh**  
Finance Manager

  
**Dr. Bimal Charles**  
General Secretary

FOR & ON BEHALF OF  
**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**

