

***Financial Statements  
Of***

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA,  
NAGPUR**

**Consolidated Financial Statements  
For the year ended 31<sup>st</sup> March, 2018**

***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 31<sup>st</sup> March 2018 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.

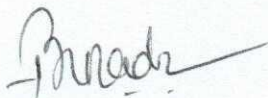
**1.** Further, we report that :

- (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, 2018

And

2. In the case of the Income & Expenditure Account, of the **Deficit** for the year ended on 31<sup>st</sup> March, 2018



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



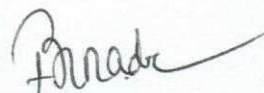
Nagpur, dated the  
**18<sup>th</sup> July 2018**

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**

**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2018**

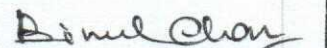
Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
29,33,41,913	<b>FUNDS &amp; LIABILITIES</b> Funds	<b>A</b>		30,02,47,820
2,15,16,018	<b>LIABILITIES</b> Grants received in advance	<b>B</b>		5,19,95,594
1,51,79,602	Other Liabilities	<b>C</b>		1,94,13,672
11,11,320	Security Deposit	<b>D</b>		9,46,320
<b>33,11,48,853</b>	<b>TOTAL (₹)</b>			<b>37,26,03,406</b>
	<b>PROPERTY AND ASSETS</b>			
	<b>FIXED ASSETS</b>			
8,25,92,677	Immovable Property	<b>E</b>	8,33,08,063	11,47,17,765
3,07,99,065	Movable Property	<b>E</b>	3,14,09,702	
	<b>Investments</b>			
6,74,79,071	In Fixed Deposits With Banks	<b>A</b>	6,96,59,917	7,45,94,781
56,33,549	Deposit with LIC For Gratuity	<b>A</b>	49,34,864	
2,36,20,590	<b>Current Assets, Loans &amp; Advances</b>	<b>F</b>	6,05,74,217	8,01,51,154
3,22,64,334	<b>Cash and Bank Balances</b>	<b>G</b>	1,95,76,937	
	<b>Income and Expenditure Account</b>			
8,87,59,567	Balance as per last year		8,87,59,567	10,31,39,706
	Add: Deficit during the year		1,43,80,139	
	<b>Significant Accounting Policies &amp; Notes</b>	<b>I</b>		
<b>33,11,48,853</b>	<b>TOTAL (₹)</b>			<b>37,26,03,406</b>

As per our report of even date

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



  
**Deepti Singh**  
 Finance Manager

  
**Dr. Bimal Charles**  
 General Secretary

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



Nagpur, dated the  
 18th July, 2018

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
	<b>Income</b>			
	<b>Foreign Grants</b>			
2,45,43,340	General		2,63,33,321	
11,00,05,579	CDC Projects		6,23,00,665	8,86,33,986
	<b>Local Contributions</b>			
6,04,580	General Donation		5,63,170	
20,63,405	Donation- Human Resource Development		19,09,676	
19,25,731	Workshop & Seminar		65,76,742	
2,66,700	Other Receipts		73,054	
1,41,59,621	Training Committee Income	H	1,61,35,517	
57,06,164	Rent		60,06,060	
3,76,83,769	Care India Co.Project		1,30,26,365	4,42,90,584
18,148	Hospital Administration course		30,750	
5,55,073	Palliative medicine fellowship		9,41,148	
41,000	NABH Accreditation		-	
	CMDA World Congress-2018		6,55,931	16,27,829
	<b>Other Income</b>			
79,522	Interest on Income tax Refund		5,71,406	
-	Interest on investment for gratuity with LIC		4,29,202	
-	Less : Transferred to designated fund		(4,29,202)	5,71,406
1,50,000	Sale of Assets			-
	<b>Bank Interest</b>			
19,74,294	Savings Bank		9,67,666	
95,71,869	Fixed Deposit		73,28,485	
			82,96,151	
(36,29,679)	Less: Transferred to Designated Funds		(30,09,008)	52,87,143
73,30,097	Deficit for the year			1,43,80,139
<b>21,30,49,213</b>	<b>Total (₹)</b>			<b>15,47,91,087</b>
	<b>Expenditure</b>			
	<b>Amount spent on the objects of the trust</b>			
1,56,89,606	Community Health Activities		2,08,36,577	
2,92,47,711	Training Programmes		2,68,14,710	
20,71,666	Regional Membership Development		21,60,071	
54,35,940	Advocacy & Networking		72,08,461	
1,78,94,058	General Administration		2,11,17,113	
29,64,990	Health Education Literature - IC		20,06,086	
2,94,44,254	CARE India Co.Project-MNMT		1,13,87,866	
10,61,95,359	CDC Project		5,90,05,011	
3,23,400	Transferred to Registered Organisations.		-	15,05,35,895
-	Loss on Sale of Assets			1,19,720
13,51,967	Transferred to Trust Fund			
	Assets Purchased		21,96,023	
	Assets Sold		(7,32,400)	14,63,623
24,30,262	Depreciation			26,71,849
<b>21,30,49,213</b>	<b>Total (₹)</b>			<b>15,47,91,087</b>

As per our report of even date

*Abhay Upadhye*  
**Abhay Upadhye**  
 Partner  
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*Deepti Singh*  
**Deepti Singh**  
 Finance Manager

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

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



Nagpur, dated the  
 18th July, 2018

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE 'A'**  
**SCHEDULE OF FUNDS AND INVESTMENTS AS ON 31.03.2018**

Particulars	FUNDS			INVESTMENTS		
	Op. Balance 01-04-2017 2	Transactions during the year Income / Expense/ Transfer 3	Closing Balance 31-03-2018 4 (2+3)	Op. Balance 01-04-2017 5	Addition during the year 6	Closing Balance 31-03-2018 7 (5+6)
<b>A. GENERAL FUNDS</b>						
Trust Funds						
General Endowment	11,33,91,742	13,26,023	11,47,17,765	-	-	-
Capital Fund	4,58,25,747	-	4,58,25,747	-	-	-
Gratuity Fund	7,95,95,166	21,59,169	8,17,54,335	67,66,922	(2,72,02,210)	40,64,712
Development Fund	56,33,549	(6,98,685)	49,34,864	56,33,549	(6,98,685)	49,34,864
Development Fund-PF	87,23,169	10,89,707	98,12,876	87,23,169	10,89,707	98,12,876
	-	4,60,000	4,60,000	-	4,60,000	4,60,000
<b>Total (A)</b>	<b>25,31,69,373</b>	<b>43,36,214</b>	<b>25,75,05,587</b>	<b>2,11,23,640</b>	<b>(18,51,188)</b>	<b>1,92,72,452</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>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	23,33,317	76,000	24,09,317	23,33,317	76,000	24,09,317
Nurses	58,13,163	3,27,000	61,40,163	58,13,163	3,27,000	61,40,163
Administrators	5,15,388	17,000	5,32,388	5,15,388	17,000	5,32,388
Allied Health Professional	10,21,819	52,000	10,73,819	10,21,819	52,000	10,73,819
Chaplains	5,81,727	23,030	6,04,757	5,81,727	23,030	6,04,757
Institutional (Permanent)	17,01,135	1,65,505	18,66,640	17,01,135	1,65,505	18,66,640
	<b>1,19,66,549</b>	<b>6,60,535</b>	<b>1,26,27,084</b>	<b>1,19,66,549</b>	<b>6,60,535</b>	<b>1,26,27,084</b>



Particulars	FUNDS				INVESTMENTS			
	Op. Balance	Transactions during the year	Closing Balance	Op. Balance	Addition during the year	Closing Balance		
	01-04-2017	Income / Expense / Transfer	31-03-2018	01-04-2017		31-03-2018	31-03-2018	
1	2	3	4 (2+3)	5	6	7 (5+6)		
<b>D. EDUCATION AND TRAINING</b>								
Central Education Board	13,37,263	1,01,365	14,38,628	13,37,263	1,01,365	14,38,628		
Alice Zacheriah Memorial	7,14,231	54,139	7,68,370	7,14,231	54,139	7,68,370		
Gillian Fair Bank	9,15,437	69,390	9,84,827	9,15,437	69,390	9,84,827		
Nurses Scholarship	2,44,698	18,548	2,63,246	2,44,698	18,548	2,63,246		
A.H.P Silver Jubilee	18,54,981	1,40,608	19,95,589	18,54,981	1,40,608	19,95,589		
Mid India Board of Examiner, Nagpur	46,87,708	4,05,666	50,93,374	46,87,708	4,05,666	50,93,374		
Graduate School of Nursing (GSN) Indore	22,37,392	1,57,219	23,94,611	11,91,490	52,107	12,43,597		
BNESIB, Bangalore	-	-	-	5,35,761	(3,61,827)	1,73,934		
Laboratory Training Committee	54,30,928	12,06,614	66,37,542	54,30,928	12,06,614	66,37,542		
Health Education Materials	2,35,765	-	2,35,765	2,35,765	-	2,35,765		
Ms. A. Cherian's Prize Money	28,19,454	-	28,19,454	28,19,454	-	28,19,454		
August India Scholarship	2,06,330	15,640	2,21,970	2,06,330	15,640	2,21,970		
Newdoerffer Memorial Fund	6,05,013	45,860	6,50,873	6,05,013	45,860	6,50,873		
Ms.M.Sigamani Scholarship	3,65,973	(3,65,973)	-	3,65,973	(3,65,973)	-		
Mid India Board of Examiner ( MIBE)	6,16,125	60,082	6,76,207	6,16,125	60,082	6,76,207		
Laboratory Training Committee	-	-	-	4,59,415	-	4,59,415		
Medical Radiation Technologists Training Committee (MRTTC)	-	-	-	66,18,382	5,07,938	71,26,320		
Medical Record Training Committee (MRTC)	-	-	-	25,53,980	1,92,712	27,46,692		
Anesthesia Technology Training Committee (ATTC)	-	-	-	14,31,703	4,45,572	18,77,275		
Optomology Technology Training Centre (OTTC)	-	-	-	5,79,152	43,900	6,23,052		
Investment For Security Deposit	-	-	-	5,33,950	40,473	5,74,423		
<b>Total (D)</b>	<b>2,22,71,299</b>	<b>19,09,158</b>	<b>2,41,80,457</b>	<b>3,40,87,739</b>	<b>26,72,814</b>	<b>3,67,60,553</b>		
<b>Short Term Deposits</b>	<b>29,33,41,913</b>	<b>69,05,907</b>	<b>30,02,47,820</b>	<b>7,31,12,620</b>	<b>14,82,161</b>	<b>7,45,94,781</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 2017-2018

Donor Agency	Balance as on 01.04.2017	Received during the year	Total as on 31.03.2018	Utilised during the year	Balance as on 31.03.2018
<b>A. Foreign Grants</b>					
Bread for the World (formerly known as EED)	1,87,765	1,21,09,713	1,22,97,478	1,22,97,478	-
ICCO -The Netherlands	12,65,047		12,65,047		12,65,047
Tear Fund	9,04,039	9,06,258	18,10,297	10,14,028	7,96,269
ICMDA	46,34,672	72,64,432	1,18,99,104	79,90,368	39,08,736
ICMDA-World Congress	32,87,288		32,87,288	94,866	31,92,422
Diaster Reserve Fund	21,35,794		21,35,794	7,28,991	14,06,803
German Institute for Medical Science-DIFAM	5,21,635		5,21,635		5,21,635
Evangelical Lutheran Church In America	1,69,067	3,89,934	5,59,001	4,81,387	77,614
ICMDA - Regional Activities	2,32,302		2,32,302	2,32,302	-
Common Service Corpn.of united Church of Christ	4,40,563		4,40,563	4,40,563	-
The Presbyterian Church in Canada	3,04,183	14,59,983	17,64,166	6,29,368	11,34,798
Presbyterian World Services & Development	14,81,587	10,12,642	24,94,229	23,36,470	1,57,759
Palliative Care Society	30,000		30,000	30,000	-
Help the Hospices	57,500		57,500	57,500	-
Centre for Disease Control Prevention (CDC)	58,64,576	9,59,70,600	10,18,35,176	6,23,00,665	3,95,34,511
<b>Total A</b>	<b>2,15,16,018</b>	<b>11,91,13,562</b>	<b>14,06,29,580</b>	<b>8,86,33,986</b>	<b>5,19,95,594</b>
B. Bank Interest	-	8,80,038	8,80,038	8,80,038	-
C. Rent	-	51,36,989	51,36,989	51,36,989	-
<b>Total B</b>	<b>-</b>	<b>60,17,027</b>	<b>60,17,027</b>	<b>60,17,027</b>	<b>-</b>
<b>Total(A+B)</b>	<b>2,15,16,018</b>	<b>12,51,30,589</b>	<b>14,66,46,607</b>	<b>9,46,51,013</b>	<b>5,19,95,594</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE - 'C'**

**Schedule of Current Liabilities as on 31.03.2018**

S.No.	Prev. Year	Particulars	Amount (₹)
1	43,207	DTTC Advance	-
2	21,910	ESI Payable	14,109
3	99,45,650	IGNOU Fees Sharing Payable to collages	1,05,76,800
4	5,55,966	Laws on Hospital Administration	6,57,587
5	3,74,435	NABH Accreditation	-
6	14,49,021	Pallative Medicine Fellowship	9,52,139
7	2,22,914	PF Payable	2,30,626
8	10,89,876	TDS Payable	5,49,483
9	-	GST Payable	17,79,341
10	1,08,913	Service Tax Payable	-
11	-	ICMDA Registration Fees	31,65,003
12	3,03,182	Canon India Pvt.Ltd.	-
13	856	MRTTC	-
14	-	Mr. Asher	10,885
15	7,19,500	Building Fund Received in Advance, MIBE	5,77,000
16	3,44,172	Current Liabilities-GSN	3,78,104
17	-	Gratuity Payable to LIC	5,22,595
	<b>1,51,79,602</b>	<b>Total (₹)</b>	<b>1,94,13,672</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE - 'D'**  
**Schedule of Security Deposit as on 31.03.2018**

S.No.	Prev. Year	Particulars	Amount (₹)
		<b>Rental Deposit</b>	
1	5,61,320	Indian Bank	5,61,320
2	1,00,000	John Israel	1,00,000
3	1,50,000	CACIM	1,50,000
4	50,000	Pushpendra Mishra	-
5	1,00,000	Maple Imaging Solutions	-
6	60,000	Viva India	60,000
7	90,000	PTCC Project	-
8	-	JRJ TCS Pvt. Ltd.	75,000
	<b>11,11,320</b>	<b>Total (₹)</b>	<b>9,46,320</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE "E"**  
**Schedule of Fixed Assets as on 31.03.2018**

Particulars	Opening Balance as on 01.04.2017	Addition during the year	Sales during the year	Total as on 31.03.2018	Rate	Depreciation for the year transferred to Capital Fund
<b>Immovable Property: (A)</b>						
Building	4,02,66,378	-	-	4,02,66,378	2%	8,05,327
G.S. Residence	26,53,285	-	-	26,53,285	2%	53,066
Land	2,70,45,302	4,57,161	-	2,75,02,463		-
<b>Training Committees:</b>						
Land	1,09,78,321	-	-	1,09,78,321		-
Building	15,11,366	-	-	15,11,366	2%	30,227
Well	1,38,025	-	-	1,38,025	2%	2,761
Borewell	-	2,58,225	-	2,58,225		5,165
<b>Total Immovable Property (A)</b>	<b>8,25,92,677</b>	<b>7,15,386</b>	-	<b>8,33,08,063</b>		<b>8,96,546</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%	6,674
Computers	91,58,563	72,000	-	92,30,563	10%	3,21,399
Overhead Projector	52,875	-	-	52,875	10%	3,938
Library Equipments	1,01,805	-	-	1,01,805	10%	-
<b>Training Committees</b>						
Computers	6,24,939	1,01,281	-	7,26,220	10%	72,622
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
Equipments	8,65,105	1,84,018	-	10,49,123	10%	1,04,912
<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	2,41,699	41,600	11,27,810	10%	1,16,941
Furniture and Fixtures	12,01,976	-	-	12,01,976	5%	60,099
<b>Total (B-1)</b>	<b>1,37,51,157</b>	<b>5,98,998</b>	<b>41,600</b>	<b>1,43,08,555</b>		<b>7,55,817</b>



Particulars	Opening Balance as on 01.04.2017	Addition during the year	Sales during the year	Total as on 31.03.2018	Rate	Depreciation for the year transferred to Capital Fund
<b>Vehicles: (B-2)</b>						
Vehicles	25,65,391	7,28,991	7,32,400	25,61,982	10%	2,56,198
<b>Total (B-2)</b>	<b>25,65,391</b>	<b>7,28,991</b>	<b>7,32,400</b>	<b>25,61,982</b>		<b>2,56,198</b>
<b>Furniture, Fixture &amp; Office Equipments: (B-3)</b>						
Furniture & Fixtures	43,11,646	5,790	-	43,17,436	5%	2,15,872
E.P.A.B.X.	1,17,395	-	-	1,17,395	10%	11,740
Generators	3,47,231	-	-	3,47,231	10%	-
Office Equipments	42,59,116	74,000	-	43,33,116	10%	2,36,767
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	30,74,198	-	-	30,74,198	10%	1,52,265
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	98,870	-	-	98,870	10%	8,465
Mobile Device	4,40,553	44,587	96,000	3,89,140	10%	48,514
Mid India Board of Examiner	1,72,002	-	-	1,72,002	10%	-
South India Board of Nursing Education	35,402	-	-	35,402	10%	-
<b>Training Committees</b>						
Furniture	5,06,959	-	-	5,06,959	5%	25,348
Library Books	3,63,027	28,271	-	3,91,298	10%	39,130
<b>Total (B-3)</b>	<b>1,44,82,517</b>	<b>1,52,648</b>	<b>96,000</b>	<b>1,45,39,165</b>		<b>7,63,288</b>
<b>Total Movable Property (B)</b>	<b>3,07,99,065</b>	<b>14,80,637</b>	<b>8,70,000</b>	<b>3,14,09,702</b>		<b>17,75,303</b>
<b>Grand Total (A+B) (₹)</b>	<b>11,33,91,742</b>	<b>21,96,023</b>	<b>8,70,000</b>	<b>11,47,17,765</b>		<b>26,71,849</b>



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

**Schedule of Current Assets, Loans and Advances as on 31.03.2018**

S.No	Prev. Year	Particulars	Schedule	Amount (₹)
1	63,48,954	Tax deducted at source 2015-2016		-
2	46,68,025	Tax deducted at source 2016-2017		46,68,025
3	-	Tax deducted at source 2017-2018		23,96,662
4	10,000	Staff Emergency Loan		29,000
5	60,74,118	Security Deposits	F (I)	62,89,768
6	1,68,460	Festival Advance	F (II)	84,695
7	70,779	Staff Advance	F (III)	1,12,879
8	62,80,254	Other Advance	F (IV)	4,69,93,188
	<b>2,36,20,590</b>	<b>Total (₹)</b>		<b>6,05,74,217</b>



**Christian Medical Association of India**  
**Annexure - F (I)**  
**List of Security Deposits as on 31.03.2018**

S.No	Prev. Year	Particulars	Amount (₹)
1	5,500	Essar Cell Phone	5,500
2	1,50,000	B.Rajashekarani	1,50,000
3	6,99,350	CNI Church Association	6,99,350
4	-	CARE Project	2,57,700
5	20,000	P Saravana Kumar- Vellore Office	15,600
6	1,00,000	NCCI	1,00,000
7	1,000	Bharati Infotel Ltd.	1,000
8	3,000	Airtel - Int'l Roaming	3,000
9	15,000	Saramma Henry (ICMDA)	15,000
10	50,00,000	I G N O U	50,00,000
11	2,650	BSNL (Shillong)	-
12	42,618	Security Deposit - GSN	42,618
13	35,000	Security Deposit - Malaria	-
	<b>60,74,118</b>	<b>Total (₹)</b>	<b>62,89,768</b>



**Christian Medical Association of India**  
**Annexure - F (II)**  
**List of Festival Advance as on 31.03.2018**

S.No	Prev. Year	Particulars	Amount (₹)
1	73,600	Bimal Charles	-
2	6,200	M. Chellammal	6,450
3	8,640	Kanta David	8,880
4	9,600	Mercy Jose	9,920
5	3,900	Rajesh Lal	-
6	16,400	Ratna Joy	14,735
7	4,280	Ravi Sharma	4,440
8	8,400	Ruby Joseph	8,640
9	8,640	Samuel V.J.	8,880
10	-	Abhijeet Sangama	22,750
11	22,900	Ronald	-
12	5,900	Wilson Masih	-
	<b>1,68,460</b>	<b>Total (₹)</b>	<b>84,695</b>



**Christian Medical Association of India**  
**Annexure - F (III)**  
**List of Staff Advances as on 31.03.2018**

S.No	Prev. Year	Particulars	Amount (₹)
1	8,063	Immanuel Asher	-
2	33,285	Bimal Charles	-
3	10,631	Jeena Rachel Reji	2,231
4	1,000	Kashi Ram Paudel	-
5	-	Jancy Johnson	83,000
6	15,800	Ratna Joy	-
7	1,000	Ravi Sharma	-
8	-	Elsy Jhon	10,000
9	-	Bishnu Thapa	17,500
10	1,000	Wilson Masih	-
11	-	Manorajan Nayak	148
	<b>70,779</b>	<b>Total (₹)</b>	<b>1,12,879</b>



**Christian Medical Association of India**

**Annexure - F (IV)**

**List of Other Advances as on 31.03.2018**

S.No	Prev. Year	Particulars	Amount (₹)
1	-	Care India Co.	38,26,881
2	2,00,000	Fellowship in Palliative Medicine	2,00,000
3	31,392	Hotel Pranam INN Pvt.Ltd.-Biennial Advance	-
4	70,000	M.D.OTDS Ltd.- Biennial Advance	-
5	72,000	Roots Corporation Ltd.-Biennial Advance	-
6	53,838	Swiftware Solutions	53,838
7	25,000	Scudder Memorial Hospital	25,000
8	4,836	Maples Imaging Solutions	-
9	-	Twinkle Construction	1,16,400
10	30,00,000	Leonia Holistics-ICMDA	40,00,000
11	-	New Delhi YMCA	14,064
12	45,000	Joel Anthony-Nagpur	-
13	4,03,100	Capital Advance to Ved Precast Industries	-
14	15,024	Immanuel Asher-MRTC	-
15	1,66,804	ICMDA Advance	-
16	69,000	Plan IT-ICMDA	-
17	2,15,174	Indian Bank-Rent	2,20,783
18	(23,271)	Viva India Trust	(22,256)
19	16,88,668	Advance for expenses-CDC Project	3,76,28,138
20	-	Christian Service Agency	2,72,327
21	-	Duncon Hospital	59,490
22	-	The Evangelical Fellowship Of India Commission On Relief	1,74,700
23	-	Deepak Shrivias	2,47,450
24	-	Kailash Hirve	1,51,500
25	-	PTCC	24,873
26	2,43,689	Employee Advance For Expenses	-
	<b>62,80,254</b>	<b>Total (₹)</b>	<b>4,69,93,188</b>



**Christian Medical Association of India**  
**Schedule "G"**  
**Schedule of Cash & Bank Balances as on 31.03.2018**

S.No	Prev. Year	Particulars	Amount (₹)
		<b>A) Cash in Hand</b>	
1	13,239	At Delhi Office	
2	2,216	At Muzafarppur office	8,490
3	34,796	At ICMDA Vellore Office	1,484
4	4,692	At Nagpur with MIBE	32,536
5	7,558	At Bangalore with BNESIB	2,589
6	266	At Vellore with LTC	237
7	2,924	At Vellore with MRTTC	9,943
8	3,728	At Vellore with MRTC	5,365
9	7,255	At Tiruchirapalli with OTTC	-
10	13,302	With CATTCC	16,613
11	27,481	At Indore with MIBE - GSN	5,913
	<b>1,17,457</b>	<b>Sub-Total (A)</b>	<b>26,147</b>
			<b>1,09,317</b>
		<b>B) Bank Balances</b>	
1	25,76,456	With Syndicate Bank, Delhi, A/c 90542010013068	3,62,606
2	1,87,765	With Syndicate Bank, Delhi, A/c 90542010127858	1,912
3	39,98,809	With State Bank of India, Delhi A/c 33462593374	13,53,364
4	26,203	With State Bank of India, Chennai A/c	3,94,778
5	4,400	With Syndicate Bank, Muzaffarpur A/c 74902200071332	2,363
6	3,08,812	With Axis Bank, Vellore A/c 911010032902183	8,66,821
7	-	With State Bank Of India A/c 37046081621	3,63,862
8	74,58,080	Short term Deposit with Syndicate Bank	59,79,634
9	1,01,36,933	Short term Deposit with Indian Bank	48,62,248
10	2,197	With Syndicate Bank, Bangalore A/c 04482010012720	2,280
11	15,374	With Syndicate Bank, Ranchi A/c 752022017630	-
12	3,15,063	With Syndicate Bank, Bangalore, A/c 04482010087583 (LC)	1,73,300
13	10,59,730	With Indian Bank, Delhi, 424514710 (LC)	4,79,851
14	15,11,099	With Indian Bank, Delhi 424514448 (LC)	16,38,651
15	6,02,254	With Syndicate Bank, Delhi, A/c 90542010013203 (LC)	23,895
16	1,97,457	With Syndicate Bank, Delhi, A/c 90542010017050 (Gratuity)	8,608
17	53,856	With Syndicate Bank, Delhi, A/c 90542010059243 (Superannuation)	10,167
18	22,439	With Syndicate Bank, Nagpur, A/c 52572016480	22,440
19	1,86,640	With Indian Bank, Delhi, A/c 6345123904 (CARE)	(25,28,770)
20	42,238	With State Bank of India, A/c 30168169837, Delhi	30,547
21	3,519	With Indian Bank, Patna -A/c 6328897039 (CARE )	137
22	31,317	With State Bank of India, A/c 31691344670, Delhi (GF- Malaria)	-
23	13,512	With State Bank of India, A/c 31261415702, Delhi (GF-TB)	-
24	2,58,553	With State Bank of India, Nagpur, A/c 11172272046 (MIBE)	32,538
25	3,53,756	With State Bank of India, Nagpur, A/c 11172272499 (MIBE)	2,42,315
26	1,81,568	With Syndicate Bank, Bangalore, A/c 04482010014444 (BNESIB) (CMAI)	1,10,752
27	1,02,910	With Syndicate Bank, Bangalore, A/c 04482010014091 (BNESIB)	1,49,273
28	29,193	With State Bank of India, A/c 20575 (CAMS)	28,544
29	4,60,686	With State Bank of Travancore, Vellore, A/c 57008066245 (LTC)	3,39,764
30	4,28,298	With South Indian Bank, Vellore, A/c 0131053000035102 (LTC)	6,03,311
31	1,29,002	With Central Bank of India, Vellore, A/c 1465115121 (MRTTC)	95,579
32	2,82,453	With Indian Overseas Bank, A/c 010301000031881 (MRTC)	1,45,575
33	3,46,946	With State Bank of Travancore, A/c 57025103165 (ATTC)	4,50,862
34	4,63,499	With State Bank of India, A/c 10214005151 (OTTC)	7,15,510
35	54,447	With Federal Bank, A/c 13760100022213 (CATTCC)	91,138
36	1,06,175	With Canara Bank-DTC	1,77,940
37	-	With Kotak Mahindra Bank	21,65,003
38	73,580	With State Bank of India A/c no. 53014344353, Indore (MIBE-GSN)	18,861
39	1,868	With State Bank of India A/c no. 32312372344, Indore (MIBE-GSN)	1,868
40	1,19,790	With State Bank of India A/c no. 53014344386, Indore (MIBE-GSN)	50,093
	<b>3,21,46,878</b>	<b>Sub-Total (B)</b>	<b>1,94,67,620</b>
	<b>3,22,64,335</b>	<b>Total ((A)+(B)) (₹)</b>	<b>1,95,76,937</b>



**CHRISTIAN MEDICAL ASSOCIATION OF INDIA**  
**SCHEDULE - H**  
**Other Receipts during the year 2017-18**

S.No.	Prev. Year	Particulars	Amount (₹)
1	15,800	CMJI Income	13,135
2	1,05,580	Advertisement	59,919
3	25,320	Physics in Diagnostic Imaging Books	-
4	1,20,000	CCH Income	-
	<b>2,66,700</b>	<b>Total (₹)</b>	<b>73,054</b>



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

**SCHEDULE "I": ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS**  
**FY 2017-18**

**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.

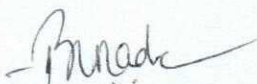
**B) NOTES TO ACCOUNTS**

1) Accounts of the following committee/ project which have been audited by other Auditors have been incorporated in the financial statements:

- a) Ophthalmic Technologists Training Committee (OTTC)
- b) 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

Nagpur, Dated 18<sup>th</sup> July, 2018





**Deepti Singh**  
Finance Manager



**Dr. Bimal Charles**  
General Secretary

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

