

***Financial Statements
Of***

**CHRISTIAN MEDICAL ASSOCIATION OF INDIA,
NAGPUR
(LOCAL & FOREIGN CONTRIBUTION CONSOLIDATED)
For the year ended 31st March, 2019**

***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 2019 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.

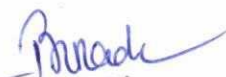
1. Further, we report that :

- (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 31st March, 2019**

And

- 2. In the case of the Income & Expenditure Account, of the **Deficit** for the year ended on 31st March, 2019**



Abhay Upadhye

Partner

Membership No. 049354

For & on behalf of

K.K.Mankeshwar & Co.,

Chartered Accountants

FRN: 106009W



Nagpur, dated the

9th July 2019

CHRISTIAN MEDICAL ASSOCIATION OF INDIA

BALANCE SHEET AS AT 31ST MARCH 2019

Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
30,02,47,820	FUNDS & LIABILITIES Funds	A		31,57,60,700
5,19,95,594	LIABILITIES Grants received in advance	B		2,14,73,766
1,94,13,672	Other Liabilities	C		1,93,49,380
9,46,320	Security Deposit	D		14,87,320
37,26,03,406	TOTAL (₹)			35,80,71,166
	PROPERTY AND ASSETS FIXED ASSETS			
8,33,08,063	Immovable Property	E	8,95,64,929	
3,14,09,702	Movable Property	E	3,27,31,219	12,22,96,148
	Investments			
6,96,59,917	In Fixed Deposits With Banks	A	7,00,14,316	
49,34,864	Deposit with LIC For Gratuity	A	52,96,572	7,53,10,888
6,05,74,217	Current Assets, Loans & Advances	F	2,12,36,631	
1,95,76,937	Cash and Bank Balances	G	2,72,55,528	4,84,92,159
	Income and Expenditure Account			
8,87,59,567	Balance as per last year		10,31,39,706	
1,43,80,139	Add: Deficit during the year		88,32,265	11,19,71,971
	Significant Accounting Policies & Notes	I		
37,26,03,406	TOTAL (₹)			35,80,71,166

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

UDIN: 19049354AAAACJ3812

Nagpur, dated the

9th July 2019



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Prev. Year	Particulars	Sch.	Amount (₹)	Amount (₹)
	Income			
	Foreign Grants			
2,63,33,321	General		3,69,95,531	
6,23,00,665	CDC Projects		7,38,63,622	11,08,59,153
	Local Contributions			
5,63,170	General Donation		2,75,700	
19,09,676	Donation- Human Resource Development		16,12,401	
65,76,742	Workshop & Seminar		21,50,879	
73,054	Other Receipts		7,98,473	
1,61,35,517	Training Committee Income	H	1,84,30,160	
60,06,060	Rent		59,48,763	
1,30,26,365	Care India Co.Project		4,19,73,532	
6,55,931	ICMDA World Congress		2,62,80,263	
-	Student Membership Income		11,092	
30,750	Hospital Administration course		7,44,442	
-	Becton Dickinson India Pvt.Ltd.		17,80,000	10,00,05,705
9,41,148	Palliative medicine fellowship			3,63,052
-	Membership Income		10,17,359	
-	Less: Transfer to designated Funds		(10,17,359)	-
-	Project Fixed Assets wrongly expensed off in earlier years			8,93,803
	Other Income			
5,71,406	Interest on Income tax Refund		-	
4,29,202	Interest on investment for gratuity with LIC		3,61,708	
(4,29,202)	Less : Transferred to designated fund		(3,61,708)	-
	Bank Interest			
9,67,666	Savings Bank		13,22,059	
73,28,485	Fixed Deposit		90,69,096	
			1,03,91,155	
(30,09,008)	Less: Transferred to Designated Funds		(32,71,333)	71,19,822
1,43,80,139	Deficit for the year			88,32,265
15,47,91,087	Total (₹)			22,80,73,800
	Expenditure			
	Amount spent on the objects of the trust			
9,12,29,454	Community Health Activities		17,50,44,008	
2,68,14,710	Training Programmes		1,86,62,532	
21,60,071	Regional Membership Development		18,53,056	
72,08,461	Advocacy & Networking		34,59,536	
2,11,17,113	General Administration		1,62,64,937	
20,06,086	Health Education Literature - IC		21,03,364	21,73,87,433
1,19,720	Loss on Sale of Assets			-
	Transferred to Trust Fund			
21,96,023	Assets Purchased		76,64,162	
(7,32,400)	Assets Sold		-	76,64,162
26,71,849	Depreciation			30,22,205
15,47,91,087	Total (₹)			22,80,73,800

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



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019

Prev. Year	Particulars	Sch.	Amount (Rs.)	Amount (Rs.)
	Receipts			
	Opening Balance			
1,17,457	Cash in hand		1,09,317	
3,21,46,877	Cash at Bank		1,94,67,620	
6,74,79,071	Investment		6,96,59,917	
56,33,549	Investment with LIC for Gratuity		49,34,864	
60,74,118	Security Deposit		62,89,768	
1,75,46,472	Advances		5,42,84,449	15,47,45,935
	Foreign Grants			
11,91,13,562	Grants			8,03,37,325
	Donation & contributions			
5,63,170	General Donation		2,75,700	
19,09,676	Donation- Human Resource Development		16,12,401	
65,76,742	Workshop & Seminar		21,50,879	
73,054	Other Receipts		7,98,473	
1,61,35,517	Training Committee Income		1,84,30,160	
60,06,060	Rent		59,48,763	
1,30,26,365	Care India Co.Project		4,19,73,532	
6,55,931	ICMDA World Congress		2,62,80,263	
-	Student Membership Income		11,092	
30,750	Hospital Administration course		7,44,442	
-	Becton Dickinson India Pvt.Ltd.		17,80,000	10,00,05,705
9,41,148	Palliative medicine fellowship			3,63,052
-	Membership Income		10,17,359	
-	Less : Transfer to Designated Funds		(10,17,359)	-
	Other Income			
5,71,406	Interest on Income tax Refund		-	
4,29,202	Interest on investment for gratuity with LIC		3,61,708	
(4,29,202)	Less : Transferred to designated fund		(3,61,708)	-
29,08,035	Funds		48,26,513	
40,69,070	Current Liabilities		5,62,487	53,89,000
	Bank Interest			
9,67,666	Savings Bank		13,22,059	
73,28,485	Fixed Deposit		90,69,096	
(30,09,008)	Less: transferred to Designated Funds		(32,71,333)	71,19,822
30,68,65,173	Total			34,79,60,839
	Payments			
9,12,29,454	Community Health Activities		17,50,44,008	
2,68,14,710	Training Programmes		1,86,62,532	
21,60,071	Regional Membership Development		18,53,056	
72,08,461	Advocacy & Networking		34,59,536	
2,11,17,113	General Administration		1,62,64,937	
20,06,086	Health Education Literature - IC		21,03,364	21,73,87,433
1,19,720	Loss on Sale of Assets			-
	Transferred to Trust Fund			
21,96,023	Assets Purchased		67,70,359	
(7,32,400)	Assets Sold		-	67,70,359
	Closing Balance			
1,09,317	Cash in hand		93,629	
1,94,67,620	Cash at bank		2,71,61,899	
4,31,04,293	Investments		4,45,37,098	
2,65,55,624	Investments-Training Committee		2,54,77,218	
49,34,864	Investment with LIC for Gratuity		52,96,572	
62,89,768	Security Deposit		9,72,118	
5,42,84,449	Advances		2,02,64,513	12,38,03,047
30,68,65,173	Total			34,79,60,839

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
FBN No. 1050001



Deepti Singh *Bimal Charles*
Deepti Singh **Dr. Bimal Charles**
Finance Manager 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 31.03.2019

Particulars	FUNDS				INVESTMENTS		
	Op. Balance	Transactions during the year	Closing Balance	Op. Balance	Addition	Closing Balance	
	01-04-2018	Income / Interest	31-03-2019	01-04-2018	during the year	31-03-2019	
1	2	3	4	5 (2+3-4)	6	7	8 (6+7)
A. GENERAL FUNDS							
Trust Funds	11,47,17,765	76,64,162	85,779	12,22,96,148	-	-	-
General Endowment	4,58,25,748	-	-	4,58,25,748	-	-	-
Capital Fund	8,17,54,335	30,22,205	-	8,47,76,540	40,64,712	3,56,547	44,21,259
Gratuity Fund	49,34,864	3,61,708	-	52,96,572	49,34,864	3,61,708	52,96,572
Development Fund	98,12,876	-	-	98,12,876	98,12,876	-	98,12,876
Development Fund-PF	4,60,000	34,638	-	4,94,638	4,60,000	34,638	4,94,638
Total (A)	25,75,05,588	1,10,82,713	85,779	26,85,02,522	1,92,72,452	7,52,893	2,00,25,345
B. Corpus Funds							
a) H. R. D.							
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
Sub-Total (a)	59,34,692	-	-	59,34,692	59,34,692	-	59,34,692
b) MEMBERSHIP							
Doctors	24,09,317	54,235	-	24,63,552	24,09,317	54,235	24,63,552
Nurses	61,40,163	4,28,813	-	65,68,976	61,40,163	4,28,813	65,68,976
Administrators	5,32,388	16,103	-	5,48,491	5,32,388	16,103	5,48,491
Allied Health Professional	10,73,819	37,289	-	11,11,108	10,73,819	37,289	11,11,108
Chaplains	6,04,757	43,222	-	6,47,979	6,04,757	43,222	6,47,979
Institutional (Permanent)	18,66,640	4,37,697	-	23,04,337	18,66,640	4,37,697	23,04,337
Sub-Total (b)	1,26,27,084	10,17,359	-	1,36,44,443	1,26,27,084	10,17,359	1,36,44,443
Total (B) = (a) + (b)	1,85,61,776	10,17,359	-	1,95,79,135	1,85,61,776	10,17,359	1,95,79,135



Particulars	FUNDS				INVESTMENTS		
	Op. Balance	Transactions during the year	Closing Balance	Op. Balance	Addition	Closing Balance	
	01-04-2018 2	Income/Interest 3	Expense/ Transfer 4	31-03-2019 5 (2+3-4)	01-04-2018 6	during the year 7	31-03-2019 8 (6+7)
1							
C. EDUCATION AND TRAINING							
Central Education Board	14,38,628	1,08,329	-	15,46,957	14,38,628	1,08,329	15,46,957
Alice Zachariah Memorial	7,68,370	57,858	-	8,26,228	7,68,370	57,858	8,26,228
Gillian Fair Bank	9,84,827	74,157	-	10,58,984	9,84,827	74,157	10,58,984
Nurses Scholarship	2,63,246	19,822	98,000	1,85,068	2,63,246	(78,178)	1,85,068
A.H.P Silver Jubilee	19,95,589	1,50,268	-	21,45,857	19,95,589	1,50,268	21,45,857
Mid India Board of Examiner, Nagpur	50,93,374	7,79,031	1,71,850	57,00,555	50,93,374	6,07,181	57,00,555
Graduate School of Nursing (GSN) Indore	23,94,611	92,549	-	24,87,160	12,43,597	5,93,407	18,37,004
Graduate School of Nursing (GSN) Indore	-	-	-	-	1,73,934	13,097	1,87,031
BNESIB, Banglore	66,37,542	13,21,807	82,000	78,77,349	66,37,542	12,39,807	78,77,349
Laboratory Training Committee	2,35,765	-	-	2,35,765	2,35,765	-	2,35,765
Health Education Materials	28,19,454	-	-	28,19,454	28,19,454	-	28,19,454
Ms. A. Cherian's Prize Money	2,21,970	16,714	-	2,38,684	2,21,970	16,714	2,38,684
August India Scholarship	6,50,873	49,012	-	6,99,885	6,50,873	49,012	6,99,885
Newdoerffer Memorial Fund	-	-	-	-	-	-	-
Ms.M.Sigamani Scholarship	6,76,207	66,418	-	7,42,625	6,76,207	66,418	7,42,625
Mid India Board of Examiner (MIBE)	-	-	-	-	4,59,415	-	4,59,415
Laboratory Training Committee	-	-	-	-	71,26,320	(29,74,647)	41,51,673
Medical Radiation Technologists Training Committee (MRTTC)	-	-	-	-	-	-	-
Medical Record Training Committee (MRTC)	-	-	-	-	27,46,692	(11,90,421)	17,29,533
Anesthesia Technology Training Committee (ATTC)	-	-	-	-	18,77,275	(5,95,195)	12,82,080
Optomology Technology Training Centre (OTTIC)	-	-	-	-	6,23,052	(2,30,730)	3,92,322
Samuel Karunakaran Memorial-Endowment Fund	-	-	-	-	5,74,423	(2,48,956)	3,25,467
Lily Karunakaran Memorial-Endowment Fund	-	1,00,000	-	1,00,000	-	1,00,000	1,00,000
Dr. Shane Mathew Memorial Fund	-	50,000	-	50,000	-	50,000	50,000
Investment For Security Deposit	-	9,64,472	-	9,64,472	-	9,64,472	9,64,472
Total (C)	2,41,80,456	38,50,437	3,51,850	2,76,79,043	3,67,60,553	(12,27,407)	3,57,06,408
Short Term Deposits	30,02,47,820	1,59,50,509	4,37,629	31,57,60,700	7,45,94,781	5,42,845	7,53,10,888
GRAND TOTAL (A+B+C)							



CHRISTIAN MEDICAL ASSOCIATION OF INDIA

SCHEDULE 'B'

SCHEDULE OF GRANTS RECEIVED AND UTILISED DURING THE YEAR 2018-19

Donor Agency	Balance as on 01.04.2018	Received during the year	Total as on 31.03.2019	Utilised during the year	Balance as on 31.03.2019
Foreign Grants					
read for the World (formerly known as EED)	-	2,62,98,468	2,62,98,468	1,72,97,625	90,00,843
CO -The Netherlands	12,65,047	-	12,65,047	-	12,65,047
ear Fund	7,96,269	-	7,96,269	1,73,566	6,22,703
MDA	71,01,158	1,12,07,065	1,83,08,223	1,52,06,169	31,02,054
aster Reserve Fund	14,06,803	-	14,06,803	5,00,000	9,06,803
erman Institute for Medical Science-DIFAM	5,21,635	-	5,21,635	-	5,21,635
angelical Lutheran Church In America	77,614	5,50,834	6,28,448	4,80,276	1,48,172
ie Presbyterian Church in Canada	11,34,798	8,45,371	19,80,169	7,02,500	12,77,669
esbyterian World Services & Development	1,57,759	28,59,732	30,17,491	25,32,888	4,84,603
entre for Disease Control Prevention (CDC)	3,95,34,511	3,81,90,919	7,77,25,430	7,38,63,622	38,61,808
hers	-	25,333	25,333	25,333	-
gma Theta Tau International	-	77,174	77,174	77,174	-
orld Council of Churches	-	2,82,429	2,82,429	-	2,82,429
Total A	5,19,95,594	8,03,37,325	13,23,32,919	11,08,59,153	2,14,73,766
Bank Interest	-	8,94,493	8,94,493	8,94,493	-
Rent	-	49,87,223	49,87,223	49,87,223	-
Security Deposit	-	-	-	-	-
Total B	-	58,81,716	58,81,716	58,81,716	-
Total(A+B)	5,19,95,594	8,62,19,041	13,82,14,635	11,67,40,869	2,14,73,766



CHRISTIAN MEDICAL ASSOCIATION OF INDIA

SCHEDULE - 'C'

Schedule of Current Liabilities as on 31.03.2019

S.No.	Prev. Year	Particulars	Amount (₹)
1	14,109	ESI Payable	13,744
2	1,05,76,800	IGNOU Fees Sharing Payable to collages	1,05,76,800
3	6,57,587	Laws on Hospital Administration	-
4	9,52,139	Pallative Medicine Fellowship	22,64,986
5	2,30,626	PF Payable	2,48,560
6	-	Deepak Kamble	12,578
7	5,49,483	TDS Payable	10,49,438
8	17,79,341	GST Payable	33,35,427
9	31,65,003	ICMDA Regsitratio Fees	-
10	-	Dr. Mary Jesudasan	11,655
11	10,885	Mr. Asher	
12	5,77,000	Building Fund Received in Advance, MIBE	4,78,000
13	3,78,104	Current Liabilities-GSN	2,97,217
14	5,22,595	Gratuity payable to LIC	10,60,975
	1,94,13,672	Total (₹)	1,93,49,380



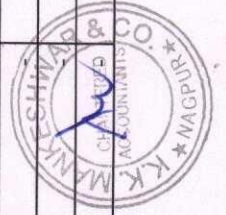
CHRISTIAN MEDICAL ASSOCIATION OF INDIA
SCHEDULE - 'D'
Schedule of Security Deposit as on 31.03.2019

S.No.	Prev. Year	Particulars	Amount (₹)
		Rental Deposit	
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	60,000	Viva India	60,000
5	75,000	JRJ TCS Pvt. Ltd.	75,000
6	-	N.C.John	50,000
7	-	Paramjit Singh Walia	36,000
8	-	Security Money (NMS)	4,55,000
	9,46,320	Total (₹)	14,87,320



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
SCHEDULE "E"
Schedule of Fixed Assets as on 31.03.2019

Particulars	Opening Balance as on 01.04.2018	Addition during the year	Sales during the year/Transfer during the year	Total as on 31.03.2019	Rate	Depreciation for the year transferred to Capital Fund
Immovable Property: (A)						
FC Delhi						
Building	1,38,33,713	3,01,583	-	1,41,35,296	2%	2,82,706
G.S. Residence	26,53,285	-	-	26,53,285	2%	53,066
LC Delhi						
Building	2,64,32,665	-	-	2,64,32,665		5,28,653
Land	2,75,02,463	-	-	2,75,02,463		-
Security Guard Room-MIBE Nagpur Land	-	3,43,700	-	3,43,700		6,874
Land At Vellore	-	56,11,583	-	56,11,583		-
Training Committees:						
BNESIB Bangalore						
Land	1,09,78,321	-	-	1,09,78,321		2,19,566
Borewell	2,58,225	-	-	2,58,225		5,165
GSN Indore						
Building	15,11,366	-	-	15,11,366	2%	30,227
Well	1,38,025	-	-	1,38,025	2%	2,761
Total Immovable Property (A)	8,33,08,063	62,56,866	-	8,95,64,929		11,29,018
Movable Property: (B)						
Equipments: (B-1)						
Training Team Equipments	10,532	-	-	10,532	10%	-
Audio Visual	28,140	-	-	28,140	10%	-
Projector/ Micro Phone	80,997	-	-	80,997	10%	10,508
Computers	92,30,563	1,68,080	-	93,98,643	10%	3,38,207
Overhead Projector	52,875	-	-	52,875	10%	3,938
Library Equipments	1,01,805	-	-	1,01,805	10%	-



Particulars	Opening Balance as on 01.04.2018	Addition during the year	Sales during the year/Transfer during the year	Total as on 31.03.2019	Rate	Depreciation for the year transferred to Capital Fund
Training Committees						
Computers	7,26,220	7,080	-	7,33,300	10%	73,330
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	10,49,123	2,300	-	10,51,423	10%	1,05,142
CDC Assets						
Air Conditioner	2,58,747	1,62,064	-	4,20,811	10%	42,081
Office Equipment	3,30,281	6,70,536	-	10,00,817	10%	1,00,082
Computers Laptops	11,27,810	2,55,980	-	13,83,790	10%	1,38,379
Furniture and Fixtures	12,01,976	2,900	-	12,04,876	5%	60,244
Mobile Device	-	52,887	-	52,887		5,289
Total (B-1)	1,43,08,555	13,21,827	-	1,56,30,382		8,87,529
Vehicles: (B-2)						
Vehicles	25,61,982	-	-	25,61,982	10%	2,56,198
Total (B-2)	25,61,982	-	-	25,61,982		2,56,198
Furniture, Fixture & Office Equipments: (B-3)						
Furniture & Fixtures	43,17,436	-	-	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	43,33,116	33,904	-	43,67,020	10%	2,36,324
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	28,800	-	31,02,998	10%	1,55,145
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	3,89,140	-	-	3,89,140	10%	38,914
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 01.04.2018	Addition during the year	Sales during the year/Transfer during the year	Total as on 31.03.2019	Rate	Depreciation for the year transferred to Capital Fund
Training Committees						
Furniture	5,06,959	12,965	80,079	4,39,845	5%	25,711
GSN Indore						
Library Books	2,62,939	-	-	2,62,939		26,294
BNESIB Bangalore						
Library Books	1,28,359	9,800	5,700	1,32,459	10%	5,808
Total (B-3)	1,45,39,165	85,469	85,779	1,45,38,855		7,49,460
Total Movable Property (B)	3,14,09,702	14,07,296	85,779	3,27,31,219		18,93,187
Grand Total (A+B) (₹)	11,47,17,765	76,64,162	85,779	12,22,96,148		30,22,205



Christian Medical Association of India
Schedule " F "

Schedule of Current Assets, Loans and Advances as on 31.03.2019

S.No	Prev. Year	Particulars	Schedule	Amount (₹)
1	46,68,025	Tax deducted at source 2016-2017		46,68,025
2	23,96,662	Tax deducted at source 2017-2018		23,96,662
3	-	Tax deducted at source 2018-2019		49,97,822
4	29,000	Staff Emergency Loan		18,000
5	62,89,768	Security Deposits	F (I)	9,72,118
6	84,695	Festival Advance	F (II)	1,09,810
7	1,12,879	Staff Advance	F (III)	51,093
8	4,69,93,188	Other Advance	F (IV)	80,23,101
	6,05,74,217	Total (₹)		2,12,36,631



Christian Medical Association of India
Annexure - F (I)
List of Security Deposits as on 31.03.2019

S.No	Prev. Year	Particulars	Amount (₹)
1	5,500	Essar Cell Phone	5,500
2	1,50,000	B.Rajashekarani	-
3	6,99,350	CNI Church Association	5,00,000
4	2,57,700	CARE Project	2,54,200
5	15,600	P Saravana Kumar- Vellore Office	-
6	1,00,000	NCCI, MIBE Rent	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)	-
10	50,00,000	I G N O U	-
11	-	BSNL (Shillong)	25,800
12	42,618	Security Deposit - GSN	42,618
13	-	K.K. Prabakaran	40,000
	62,89,768	Total (₹)	9,72,118



Christian Medical Association of India
Annexure - F (II)
List of Festival Advance as on 31.03.2019

S.No	Prev. Year	Particulars	Amount (₹)
1	6,450	M. Chellammal	6,650
2	8,880	Kanta David	11,375
3	9,920	Mercy Jose	12,800
4	-	Rajesh Lal	5,275
5	14,735	Ratna Joy	10,825
7	4,440	Ravi Sharma	8,085
8	8,640	Ruby Joseph	11,100
9	8,880	Samuel V.J.	11,375
10	22,750	Abhijeet Sangama	-
11	-	Anita Prabha	3,675
12	-	Sonia John	8,775
13	-	Rebecca Benjamin	11,100
14	-	Ivin Jhonson	8,775
	84,695	Total (₹)	1,09,810



Christian Medical Association of India
Annexure - F (III)
List of Staff Advances as on 31.03.2019

S.No	Prev. Year	Particulars	Amount (₹)
1	-	Bimal Charles	20,000
2	2,231	Jeena Rachel Reji	-
3	83,000	Jancy Johnson	-
4	10,000	Elsy Jhon	-
5	17,500	Bishnu Thapa	-
6	-	Gabriel James	1,550
7	-	Lybric Abraham	24,290
8	-	Ivin Jhonson	5,253
9	148	Manorajan Nayak	-
	1,12,879	Total (₹)	51,093



Christian Medical Association of India

Annexure - F (IV)

List of Other Advances as on 31.03.2019

S.No	Prev. Year	Particulars	Amount (₹)
1	38,26,881	Care India Co.	59,40,754
2	2,00,000	Fellowship in Palliative Medicine	5,51,300
3	-	Big Data Imaging Service	1,12,500
4	-	Joel Anthony-Nagpur	2,10,000
5	-	Advance to Controller of Exam-MRTC	55,668
6	53,838	Swiftware Solutions	-
7	25,000	Scudder Memorial Hospital	-
8	1,16,400	Twinkle Construction	-
9	40,00,000	Leonia Holistics-ICMDA	-
10	14,064	New Delhi YMCA	-
11	2,20,783	Indian Bank-Rent	4,96,763
12	(22,256)	Viva India Trust	-
13	3,76,28,138	Advance for expenses-CDC Project	-
14	2,72,327	Christian Service Agency	-
15	59,490	Duncon Hospital	-
16	1,74,700	The Evangelical Fellowship Of India Commission On Relief	-
17	3,98,950	Advance For Liabrary Building at GSN	3,51,116
18	24,873	PTCC	-
19	-	Advance For expenses	3,05,000
	4,69,93,188	Total (₹)	80,23,101



Christian Medical Association of India
Schedule "G"
Schedule of Cash & Bank Balances as on 31.03.2019

S.No	Prev. Year	Particulars	Amount (₹)
		A) Cash in Hand	
1	8,490	At Delhi Office	8,846
2	1,484	At Muzafarppur office	1,485
3	32,536	At ICMDA Vellore Office	-
4	2,589	At Nagpur with MIBE	9,993
5	237	At Bangalore with BNESIB	393
6	9,943	At Vellore with LTC	6,684
7	5,365	At Vellore with MRTTC	6,308
8	-	At Nagercoil with DTTC	3,187
9	16,613	At Tiruchirapalli with OTTC	-
10	5,913	At Kottayam with CATTTC	2,837
11	26,147	At Indore with MIBE - GSN	53,896
	1,09,317	Sub-Total (A)	93,629
		B) Bank Balances	
1	3,62,606	With Syndicate Bank, Delhi, A/c 90542010013068	17,65,921
2	1,912	With Syndicate Bank, Delhi, A/c 90542010127858	64,04,667
3	13,53,364	With State Bank of India, Delhi A/c 33462593374	37,76,726
4	3,94,778	With State Bank of India, Chennai A/c	59,875
5	2,363	With Syndicate Bank, Muzaffarpur A/c 74902200071332	3,825
6	8,66,821	With Axis Bank, Vellore A/c 911010032902183	27,690
7	3,63,862	With State Bank Of India A/c 37046081621	9,25,904
8	-	With Syndicate Bank, Bangalore, A/c 04482010099889	6,48,453
9	59,79,634	Short term Deposit with Syndicate Bank	64,79,634
10	48,62,248	Short term Deposit with Indian Bank	-
11	2,280	With Syndicate Bank, Bangalore A/c 04482010012720	2,361
12	1,73,300	With Syndicate Bank, Bangalore, A/c 04482010087583 (LC)	1,13,860
13	4,79,851	With Indian Bank, Delhi, 424514710 (LC)	11,54,559
14	16,38,651	With Indian Bank, Delhi 424514448 (LC)	34,47,076
15	23,895	With Syndicate Bank, Delhi, A/c 90542010013203 (LC)	66,149
16	8,608	With Syndicate Bank, Delhi, A/c 90542010017050 (Gratuity)	5,56,875
17	10,167	With Syndicate Bank, Delhi, A/c 90542010059243 (Superannuation)	57,627
18	22,440	With Syndicate Bank, Nagpur, A/c 52572016480	28,316
19	(25,28,770)	With Indian Bank, Delhi, A/c 6345123904 (CARE)	- 48,76,226
20	30,547	With State Bank of India, A/c 30168169837, Delhi	5,05,763
21	137	With Indian Bank, Patna -A/c 6328897039 (CARE)	1,27,925
22	32,538	With State Bank of India, Nagpur, A/c 11172272046 (MIBE)	63,174
23	2,42,315	With State Bank of India, Nagpur, A/c 11172272499 (MIBE)	9,71,006
24	1,10,752	With Syndicate Bank, Bangalore, A/c 04482010014444 (BNESIB)	2,92,073
25	1,49,273	With Syndicate Bank, Bangalore, A/c 04482010014091 (BNESIB)	7,53,462
26	28,544	With State Bank of India, A/c 20575 (CAMS)	67,895
27	3,39,764	With State Bank of Travancore, Vellore, A/c 57008066245 (LTC)	1,72,681
28	6,03,311	With South Indian Bank, Vellore, A/c 0131053000035102 (LTC)	10,55,391
29	95,579	With Central Bank of India, Vellore, A/c 1465115121 (MRTTC)	2,88,190
30	1,45,575	With Indian Overseas Bank, A/c 010301000031881 (MRTC)	2,44,680
31	4,50,862	With State Bank of Travancore, A/c 57025103165 (ATTC)	1,92,901
32	7,15,510	With State Bank of India, A/c 10214005151 (OTTC)	3,13,994
33	91,138	With Federal Bank, A/c 13760100022213 (CATTTC)	44,025
34	1,77,940	With Canara Bank-DTC	1,92,120
37	21,65,003	With Kotak Mahindra Bank	-
38	18,861	With State Bank of India A/c no. 53014344353, Indore (MIBE-GSN)	33,916
39	1,868	With State Bank of India A/c no. 32312372344, Indore (MIBE-GSN)	2,007
40	50,093	With State Bank of India A/c no. 53014344386, Indore (MIBE-GSN)	34,714
41	-	Standard Chartered Bank- A/c No.53410258983	11,62,690
	1,94,67,620	Sub-Total (B)	2,71,61,899
	1,95,76,937	Total ((A)+(B)) (₹)	2,72,55,528

CHRISTIAN MEDICAL ASSOCIATION OF INDIA
SCHEDULE - H
Other Receipts during the year 2018-19

S.No.	Prev. Year	Particulars	Amount (₹)
1	13,135	CMJI Income	6,950
2	59,919	Advertisement	40,684
3	-	Local Assistance Income	2,43,139
4	-	Kerala Relief Fund Income	4,56,162
5	-	Miscellaneous Income	51,538
	73,054	Total (₹)	7,98,473



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Consolidated Financial Statements

SCHEDULE "I": ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS
FY 2018-19

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 and interest accrued if any.

4) Income from Investments:-

Income from Investments against earmarked funds or on other fixed deposit is accounted for on accrual basis.

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 when invested otherwise liability is created to pay the same for investment.
- 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

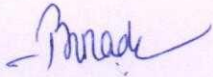
1) Accounts of the following committee/ project which have been audited by other Auditors have been incorporated in the financial statements:

- a) Ophthalmic Technologists Training Committee (OTTC)
- b) Centre for Disease Control and Prevention (CDC)



- 2) CDC Project utilization of ₹ 7,38,63,622/- (Referred in schedule B) includes occupancy charges under the said project for the use of space at Delhi Head office & CNI Bhawan Office of ₹ 24,00,000/- to CMAI Delhi, these Occupancy charges are shown net of expenses and are shown under community health activities in income and expenditure Account.
- 3) Community Health Activities expenses includes an expenditure of CDC project of ₹ 7,13,14,980/-.
- 4) CDC Project Fixed Assets wrongly expensed off in earlier years amounting to ₹ 8,93,803/- have been capitalized in the current year by crediting the income and expenditure account.
- 5) 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.,

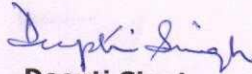
Chartered Accountants

Firm Registration No. 106009W

Nagpur, Dated the

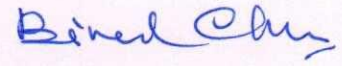
9th July 2019





Deepti Singh

Finance Manager



Dr. Bimal Charles

General Secretary

FOR & ON BEHALF OF
CHRISTAIN MEDICAL ASSOCIATION OF INDIA

