

INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet of **CHRISTIAN MEDICAL ASSOCIATION OF INDIA** as on **31st March 2024** and the Income & Expenditure Account for the year ended on that date. These financial statements are responsibility of Board of Trustees Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statement. 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:

- 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, the institution has kept proper books of account as required by law so far as it 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 give a true and fair view in conformity with the accounting principles generally accepted in India:

In the case of the Balance Sheet, of the state of affairs of the institution as at **31 March, 2024**

and

In the case of the Income & Expenditure Account, of the Surplus for the year ended on **31st March, 2024.**



Ashwin Mankeshwar
Partner
Membership no. 046219
For and on behalf of
K.K MANKESHWAR & CO
Chartered Accountants
FRN:106009W
UDIN: 24046219BKHJTL6630
Place: Nagpur
Date: 13th July 2024



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

Consolidated Balance Sheet as at 31st March, 2024

Particulars	Schedule	Amount	As at 31/03/2024	As at 31/03/2023
LIABILITIES				
Trust Fund	A		10,35,22,797	7,86,20,302
Income & Expenditure Account :-				
Balance as per last Balance Sheet		4,31,79,934		4,31,79,934
Add: Surplus during the year		12,47,432		
Add : Trust Fund transferred from TCs		2,35,765	4,46,63,131	
Unutilized Grant Balance	B		2,07,48,644	4,25,53,229
Designated & Other Funds	C		5,83,29,570	5,94,61,773
Current Liabilities	D		9,43,861	9,80,200
Security Deposits	E		16,27,070	17,49,070
Total			22,98,35,074	22,65,44,508
ASSETS				
Fixed Assets	F	8,95,66,369		9,07,13,341
Capital Work-in-Progress (Building-Saduperi)		2,45,79,495	11,41,45,864	
Investments				
Investments - CMAI	C	7,43,92,542		11,05,18,203
Investments - TCs & Boards		64,72,815	8,08,65,357	77,97,262
CURRENT ASSETS, LOANS & ADVANCES				
Current Assets				
Cash & Bank Balances	G		1,16,42,847	1,49,00,775
Advances	H		2,29,17,747	22,99,049
Security Deposits	I		2,63,260	3,15,878
Total			22,98,35,074	22,65,44,508

Significant Accounting Policies & Notes on Accounts as per Schedule J. The Schedules A to J form integral part of the accounts.

In terms of our report of even date attached

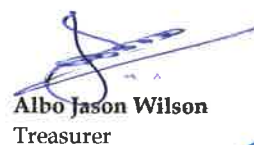
For K.K. Mankeshwar & Co.


Ashwin Mankeshwar
Partner

Membership No: 046219
For and on behalf of
K.K Mankeshwar & Co.
Chartered Accountants
Firm's Registration No: 106009W
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Place : Nagpur
13th of July 2024



For Christian Medical Association of India


Albo Jason Wilson
Treasurer


Dr. Priya Letitia John
General Secretary



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

Consolidated Income & Expenditure Account for the year ended 31st March, 2024

Particulars	Amount	Current Year	Previous Year
INCOME			
Foreign Grants			
General		5,39,76,666	3,11,76,653
Donations & Contributions			
General Donation	5,85,991		4,57,391
Human Resource Development	40,97,356		27,81,455
Workshop & Seminars	43,42,630		21,06,585
Income from Boards	1,35,73,890		1,28,31,577
Income from Training Committes	38,06,457		42,36,446
Rent Received	91,97,514		82,02,121
Membership Fees	7,81,462		10,87,222
Other Receipts	5,82,484	3,69,67,784	5,54,918
Interest on IT refund		1,03,236	50,626
LIC Interest		3,49,786	3,57,014
Fund Income	16,88,488		17,05,642
Less :- Transferred to Fund	(16,88,488)	-	(17,05,642)
Bank Interest			
Savings Bank	6,91,346		6,05,567
FD Interest	99,40,400		42,81,150
Less: Transferred to Fund A/c	(16,20,567)	90,11,179	(16,67,169)
Total		10,04,08,651	6,70,61,556
EXPENDITURE			
Community Health Activities	3,89,41,039		3,27,72,624
Training Programmes	1,63,07,274		1,63,04,623
Regional Membership Development	3,41,191		36,114
Advocacy & Networking	5,73,232		10,13,189
General Administration	1,47,18,234		1,20,31,756
Health Education Literature	2,87,472	7,11,68,442	6,27,704
Depreciation		34,13,282	34,67,719
Capital Expenditure		2,45,79,495	-
Surplus during the year		12,47,432	8,07,827
Total		10,04,08,651	6,70,61,556

In terms of our report of even date attached

For K.K. Mankeshwar & Co.

For Christian Medical Association of India


Ashwin Mankeshwar
Partner


Albo Jason Wilson
Treasurer


Dr. Priya Letitia John
General Secretary






Membership No: 046219
For and on behalf of
K.K Mankeshwar & Co.
Chartered Accountants
Firm's Registration No: 106009W
UDIN: 24046219BKHJTL6630
Place : Nagpur
13th of July 2024



CHRISTIAN MEDICAL ASSOCIATION OF INDIA

Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

Consolidated Receipts & Payments Account for the year ended 31st March, 2024

Particulars	Amount	Current Year	Previous Year
RECEIPTS			
Opening Balance			
Cash in Hand	8,470		41,956
Cash at Bank	1,48,92,305		1,35,94,290
Fixed Deposits	4,62,97,262	6,11,98,037	72,89,957
Foreign Grants			
General		3,22,72,086	6,83,55,501
Donations & Contributions			
General Donations	5,85,991		4,57,391
Human Resource Development	40,97,356		27,81,455
Workshop & Seminars	43,42,630		21,06,585
Income from Boards	1,34,28,390		1,25,81,670
Income from Training Committes	38,06,457		42,36,445
Rent Received	91,97,514		82,02,121
Membership Income	7,81,462		10,87,222
Other Receipts	5,82,484	3,68,22,284	5,54,918
Interest from LIC Investment		3,49,786	3,57,014
Interest on Income Tax Refund		1,03,236	50,626
Fund Income		16,88,488	16,53,142
Bank Interest			
Savings Bank	6,91,346		5,97,295
Fixed Deposit	98,40,395	1,05,31,741	42,33,521
Total		14,29,65,658	12,81,81,109
PAYMENTS			
Community Health Activities	3,89,41,039		3,27,72,624
Training Programmes	1,00,81,789		1,02,64,764
Regional Membership Development	3,41,191		36,114
Advocacy & Networking	5,73,232		10,13,189
General Administration	1,47,18,234		1,98,15,958
Health Education Literature	2,87,472	6,49,42,957	6,27,704
Capital Expenditure		2,64,76,052	21,30,058
Fund Transfer		3,34,30,987	4,66,19,923
Short Term Investments		64,72,815	-
Closing Balance			
Cash in Hand	17,349		8,470
Cash at Bank	1,15,17,464		1,48,92,305
Investment in Mutual Fund	1,08,034	1,16,42,847	
Total		14,29,65,658	12,81,81,109
In terms of our report of even date attached			
For K.K. Mankeshwar & Co.		For Christian Medical Association of India	
 Ashwin Mankeshwar Partner Membership No: 046219 For and on behalf of K.K Mankeshwar & Co. Chartered Accountants Firm's Registration No: 106009W UDIN: 24046219BKHJTL6630 Place : Nagpur 13th of July 2024		 Albo Jason Wilson Treasurer	
		 Dr. Priya Letitia John General Secretary	
			

CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058
Consolidated Schedules to the Balance Sheet as on 31.03.2024

Particulars	Current Year	Previous Year
<u>Schedule A - Trust Fund</u>		
Balance as per last Balance Sheet	7,86,20,302	9,18,12,295
Add :- Transferred to General Fund	2,49,02,495	(1,31,91,992)
Total	10,35,22,797	7,86,20,302
<u>Income & Expenditure Account</u>		
Balance as per last Balance Sheet	4,31,79,934	2,81,87,465
Add :- Surplus during the year	12,47,432	8,07,827
Add :- Transferred from Trust Fund	2,35,765	1,31,91,993
Add :- Transferred from Contribution for land	-	9,92,649
Total	4,46,63,131	4,31,79,934
<u>Schedule D - Current Liabilities</u>		
GST Payable	4,60,776	2,79,006
Rent advance-Dr.Binu	-	11,800
TDS payable	63,766	1,75,947
ESI payable	1,391	2,211
PF payable	3,45,328	3,23,486
Advance to controller of examiner	-	7,250
Professional Tax Payable	1,800	-
Pisces Tours & Events Pvt.Ltd	70,800	-
Building Fund	-	35,000
Breakage Deposit	-	1,45,500
Total	9,43,861	9,80,200
<u>Schedule E - Security Deposits</u>		
Anil Kumar Singhal	40,000	40,000
Indian Intitute for Critical Action Centre in Movement	1,50,000	1,50,000
Ozone Pharmaceuticals Ltd.	3,84,750	3,84,750
EFICOR	1,12,000	76,000
Indian Bank	5,61,320	5,61,320
Jesus Redeems	40,000	40,000
John Israel	1,00,000	1,00,000
JRJ Ttraining & Consultancy Service Pvt.Ltd.	75,000	75,000
Manoj Masih	-	18,000
Pisces and Events Pvt.Ltd	30,000	-
M Sowbackiam	45,000	45,000
Israel Benjamin	10,000	10,000
Paul India Mission	45,000	45,000
Super Grip Friction Products	-	1,10,000
Vaishnavi Digital	34,000	34,000
Viva India Trust	-	60,000
Total	16,27,070	17,49,070



Schedule H - Advances		
Ashish P Vishwakarma	3,50,047	-
Rajesh Ramesh Manwatkar	1,82,400	-
C-Tech Engineering & Construction Pvt.Ltd.	1,70,13,939	-
Staff Emergency Loan	22,400	7,000
Super Grip Friction Products	-	79,980
Lucky Tours N Travels	-	895
Viva India Trust	-	27,258
Discover Leisure Tours & Travels Pvt.Ltd.	2,78,160	1,10,271
Other Advance	18,270	-
Staff advance	20,52,253	1,74,368
Diakone Project Advance	1,56,249	-
The Catholic Health Association of India	97,200	-
Inidan Bank-GST Receivable	32,746	-
TDS receivable -2020-21	-	7,50,054
TDS receivable -2022-23	11,49,223	11,49,223
TDS receivable -2023-24	15,64,860	-
Total	2,29,17,747	22,99,049
Schedule I- Security Deposit Paid		
BSES	73,260	73,260
Dr.Rajkumar - MIBE Nagpur	60,000	60,000
KM Prabhakaran - Vellore	40,000	40,000
NCCI	50,000	1,00,000
John C Samuel	40,000	-
Security Deposit-GSN	-	42,618
Total	2,63,260	3,15,878
Schedule G - Cash & Bank Balances		
Cash in Hand	17,349	8,470
Cash at Bank		
- State Bank of India Main FC #40034328285	6,892	23,031
- Canara Bank #04482010099889	4,981	33,472
- Canara Bank #90542010127858	4,822	12,18,429
- Canara Bank #90542010013068	4,55,259	85,827
- State Bank of India #37046081621	5,000	17,68,920
- Federal Bank #12620100211003	7,306	30,164
- Canara Bank #04482010012720	2,256	2,224
- Canara Bank #90542010013203	4,65,557	34,493
- Canara Bank #90542010017050	51,882	4,38,480
- Canara Bank #90542010059243	18,013	3,84,071
- Canara Bank # 52572016480	-	30,387
- Canara Bank # 04482010087583	2,67,616	1,78,659
- Federal Bank # 12620100218388	15,549	74,848
- Indian Bank # 6345123904	1,340	3,158
- Indian Bank # 424514448	32,480	5,58,084
- Indian Bank # 424514710	21,97,820	60,49,143
- State Bank of India # 30168169837	4,33,976	26,162
- Canara Bank #04482010014091	30,86,576	5,31,139
- Canara Bank #04482010014444	1,89,846	2,12,836
- State Bank of India # 11172272046	36,830	65,013
- State Bank of India # 11172272499	50,869	2,31,081
- State Bank of India # 53014344353	1,66,484	3,52,249
- State Bank of India # 53014344386	-	15,946
- State Bank of India # 57008066245	5,16,424	2,28,628
- State Bank of India # 0131053000035102	2,18,838	4,50,335
- Central Bank of India # 1465115121	2,05,740	4,18,521
- Indian Overseas Bank # 010301000031881	3,71,025	1,13,645
- State Bank of India # 57025103165	5,36,897	3,32,032
- State Bank of India # 10214005151	15,74,444	7,64,768
- Federal Bank #13760100022213	1,04,757	89,963
- Canara Bank # 2404101018425	3,19,693	2,502
- State Bank of India # 67337814716	1,68,292	1,44,095
Investments in Mutual Fund - UTI Bank	1,08,034	-
Total	1,16,42,847	1,49,00,775



CHRISTIAN MEDICAL ASSOCIATION OF INDIA

Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

FOREIGN CONTRIBUTION

Utilisation and Movement of Funds Received during the year 2023-24

Schedule - B

Donor Agency	Balance as on 01/04/2023	Received during the year	Total	Utilised during the year	Balance as on 31/03/2024
A. Foreign Grants					
Bread for the World	-	2,85,06,464	2,85,06,464	2,85,06,464	-
Tear Fund	15,78,506	-	15,78,506	8,27,653	7,50,853
ICMDA UK	1,06,874	10,34,669	11,41,543	9,60,258	1,81,285
Evangelical Lutheran Church In America	-	10,24,844	10,24,844	6,89,526	3,35,318
The Presbyterian Church in Canada	17,68,920	-	17,68,920	5,49,550	12,19,370
Christian Connections for International Health (CCIH)	-	16,56,600	16,56,600	6,03,484	10,53,116
Barnabas Aid / Nexus International	3,89,98,924	-	3,89,98,924	2,17,90,222	1,72,08,702
Trong Nguyen	-	109	109	109	-
Toby Charles Frampton	-	49,400	49,400	49,400	-
Total (A)	4,24,53,224	3,22,72,086	7,47,25,310	5,39,76,666	2,07,48,644
B. Bank Interest					
B.1. Bank Interest- Barnabas Aid	1,00,005	2,24,707	2,24,707	2,24,707	-
B.2 Bank Interest- Bread for the World	-	23,66,268	24,66,273	24,66,273	-
C. Rent	-	1,19,743	1,19,743	1,19,743	-
Total (B+C)	1,00,005	66,22,991	66,22,991	66,22,991	-
Total (A+B+C)	4,25,53,229	4,16,05,795	8,41,59,024	6,34,10,380	2,07,48,644



CHRISTIAN MEDICAL ASSOCIATION OF INDIA

Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

CMAI LOCAL

Schedules for the year ended 31st March, 2024

Schedule C	Fund					Investment			
	Particulars	As on 01/04/2023	Interest	Addition	Disbursement / I/E	As on 31/03/2024	Opening Balance	Additions during the year	Closing Balance
Gratuity Fund		53,06,485		8,45,594	17,27,516	44,24,563	48,80,257	(6,06,972)	42,73,285
Development Fund		24,84,713		69,61,180	32,00,091	62,45,802	-	39,11,298	23,34,504
Total		77,91,198	-	78,06,774	49,27,607	1,06,70,365	48,80,257	33,04,326	66,07,789
HRD Funds									
Doctors		11,58,901			11,58,901	-	-	-	-
Nurses		11,47,068			5,73,534	5,73,534	-	-	5,73,534
Administrators		12,03,747			-	12,03,747	-	12,03,747	12,03,747
Allied Health Professionals		15,85,857			-	15,85,857	14,72,598	1,13,259	15,85,857
Chaplains		8,39,119			-	8,39,119	8,39,119	-	8,39,119
Total		59,34,692	-	-	17,32,435	42,02,257	23,11,717	13,17,006	42,02,257
Membership									
Doctors		27,20,383		88,110		28,08,493	27,20,383	88,110	28,08,493
Nurses		75,79,288		2,11,068		77,90,356	75,79,288	2,11,068	77,90,356
Administrators		6,47,054		36,888		6,83,942	6,47,054	36,888	6,83,942
Allied Health Professionals		12,20,726		55,558		12,76,284	12,20,726	55,558	12,76,284
Chaplains		7,59,543		15,264		7,74,807	7,59,543	15,264	7,74,807
Total		1,29,26,994	-	4,06,888	-	1,33,33,882	1,29,26,994	4,06,888	1,33,33,882
Education & Training Fund									
AHP Silver Jubilee Fund		27,00,543			27,00,543	-	27,00,543	(27,00,543)	-
Alice Zachariah Memorial Fund		9,87,153	60,216		63,000	9,84,369	9,87,153	(2,784)	9,84,369
August India Scholarship Fund		8,80,800	53,729		-	9,34,529	8,80,800	53,729	9,34,529
Central Education Board Fund		19,46,833			19,46,833	-	19,46,833	(19,46,833)	-
Gillian Fair Bank Fund		13,32,723	81,296		-	14,14,019	13,32,723	81,296	14,14,019
Health Education Material Fund		-				-	-	-	-
Ms.A. Cherian Prize Money Fund		2,89,067	17,633		9,000	2,97,700	2,89,067	8,633	2,97,700
Ms.M. Sigamani Scholarship Fund		8,24,273	50,281	36,000	5,000	9,05,554	8,24,273	81,281	9,05,554
Nurses Scholarship Fund		1,64,771	10,051		70,000	1,04,822	1,64,771	(59,949)	1,04,822
Samuel Karunakaran Memorial Endowment Fund		57,626	3,515		5,950	55,191	57,626	(2,435)	55,191
Lilly Karunakaran Memorial Endowment Fund		1,13,377	6,916		2,950	1,17,343	1,13,377	3,966	1,17,343
Dr.Shane Mathew Memorial Fund		12,05,482	73,534	13,800	2,950	12,89,866	12,05,482	84,384	12,89,866
Total		1,05,02,648	3,57,172	49,800	48,06,226	61,03,394	1,05,02,648	(43,99,254)	61,03,394



MIBE GRADUATE SCHOOL FOR NURSES
Indore, Madhya Pradesh

Particulars	Designated & Other Funds				Investment			
	As on 01/04/2023	Interest	Addition	Disbursement / I&E	As on 31/03/2023	Opening Balance	Addition	Closing Balance
Alumni Fund	-				-	-	-	-
Designated Fund	2,15,352				2,15,352	2,15,352	-	2,15,352
Endowment Fund	4,53,095				4,53,095	4,53,095	-	4,53,095
Endowment Fund with CMAI	-				-	-	-	-
Gratuity Reserve Fund with CMAI	-				-	-	-	-
Scholarship Fund	6,90,619				6,90,619	6,90,619	-	6,90,619
Sundry Reserve Fund	-				-	-	-	-
Total	13,59,066	-	-	-	13,59,066	13,59,066	-	13,59,066

LABORATORY TRAINING COMMITTEE
Vellore, Tamil Nadu

Particulars	Designated & Other Funds				Investment			
	As on 01/04/2023	Interest	Addition	Disbursement / I&E	As on 31/03/2023	Opening Balance	Addition	Closing Balance
General Fund	2,35,765			2,35,765	-	2,35,765	2,35,765	-
Total	2,35,765	-	-	2,35,765	-	2,35,765	(2,35,765)	-
GRAND TOTAL	5,94,61,773	16,20,568	94,95,262	1,22,48,033	5,83,29,570	7,20,18,204	36,21,598	7,43,92,542



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

FOREIGN CONTRIBUTION
Schedule of Fixed Assets as on 31st March, 2024

Schedule F	WDV as on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	Depreciation for the year	WDV as on 31/03/2024
		Before 30/09/2023	After 30/09/2023					
Immovable Property -								
Building - Janakpuri	97,82,399				97,82,399	5%	4,89,120	92,93,279
Building - South Extension	18,19,885				18,19,885	5%	90,994	17,28,891
Movable Assets -								
Air Conditioners	9,442				9,442	15%	1,416	8,025
Computers	5,02,918		3,23,000		8,25,918	40%	2,65,767	5,60,151
Furniture & Fixtures	9,801				9,801	10%	980	8,821
Office Equipment	15,419				15,419	15%	2,313	13,106
Projector/Microphone	3,779				3,779	15%	567	3,212
Project Assets -								
Air Conditioners	3,09,069				3,09,069	15%	46,360	2,62,709
Computers	3,03,154				3,03,154	40%	1,21,262	1,81,892
Electrical Installations	70,764				70,764	15%	10,615	60,149
Furniture & Fixtures	10,14,259				10,14,259	10%	1,01,426	9,12,833
Mobile Devices	24,098				24,098	15%	3,615	20,484
Office Equipment	4,34,100				4,34,100	15%	65,115	3,68,985
Cardiac Monitors	2,42,760				2,42,760	15%	36,414	2,06,346
ICU Beds	3,65,296				3,65,296	15%	54,794	3,10,502
Non-Invasive Ventilators	4,55,175				4,55,175	15%	68,276	3,86,899
Oxygen Concentrators	2,54,898				2,54,898	15%	38,235	2,16,663
Oxygen Concentrators - BFTW	11,11,841				11,11,841	15%	1,66,776	9,45,065
Grand Total	1,67,29,057	-	3,23,000		1,70,52,057		15,64,046	1,54,88,012



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Plot No.2, A-3 Local Shopping Centre, Janakpuri, New Delhi - 110058

CMAI LOCAL
Schedule of Fixed Assets as on 31st March, 2024

Particulars	WDV as on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	For the Year	WDV as on 31/03/2024
		Before 30/09/2023	After 30/09/2023					
Immovable Assets								
Building	1,91,01,267	-	-	-	1,91,01,267	5%	9,55,063	1,81,46,204
Land	2,94,87,761	-	-	-	2,94,87,761	0%	-	2,94,87,761
Land - Vellore	1,01,65,851	-	-	-	1,01,65,851	0%	-	1,01,65,851
Security Guard Room - Nagpur	2,91,578	-	-	-	2,91,578	5%	14,579	2,76,999
Movable Assets								
Air Conditioner	1,60,455	-	-	-	1,60,455	15%	24,068	1,36,387
Computers	51,618	1,09,090	-	-	1,60,708	40%	64,283	96,425
Coolers/Fans	5,926	12,100	-	-	18,026	15%	2,704	15,322
Furniture & Fixtures	93,422	-	-	-	93,422	10%	9,342	84,080
Mobile Phone	18,698	18,499	-	-	37,197	15%	5,580	31,617
Office Equipment	2,38,920	-	22,890	-	2,61,810	15%	37,555	2,24,255
Refrigerator	9,176	-	-	-	9,176	15%	1,376	7,800
Vehicles	8,45,186	-	-	-	8,45,186	15%	1,26,778	7,18,408
Grand Total	6,04,69,857	1,39,689	22,890	-	6,06,32,437		12,41,328	5,93,91,108

THE BOARD OF NURSING EDUCATION SOUTH INDIA BRANCH
Bangalore, Karnataka

Schedule of Fixed Assets as on 31st March, 2024

Particulars	WDV as on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	Depreciation	As on 31/03/2024
		Before 30/09/2023	After 30/09/2023					
Land								
Building - Compound Wall	1,09,78,321	-	-	-	1,09,78,321	0%	-	1,09,78,321
Building - Temporary Structure	-	12,56,506	-	-	12,56,506	10%	1,25,651	11,30,856
Computers & Accessories	31,980	2,15,552	-	-	2,15,552	40%	86,221	1,29,332
Borewell	2,14,402	1,99,420	-	-	2,31,400	40%	92,560	1,38,840
Office Equipment	3,36,561	-	-	-	2,14,402	5%	10,720	2,03,682
Grand Total	1,15,61,264	16,71,478	-	-	1,32,32,742		3,65,636	1,28,67,108



MID INDIA BOARD OF EDUCATION OF NURSES LEAGUE
Nagpur, Maharashtra

Schedule of Fixed Assets as on 31st March, 2024

Particulars	WDV as on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	Depreciation	WDV as on 31/03/2024
		Before 30/09/2023	After 30/09/2023					
Computer & Accessories	78,515	-	-	-	78,515	40%	31,406	47,109
Furniture & Fixtures	70,290	-	-	-	70,290	10%	7,029	63,261
Office Equipment	43,082	46,750	-	-	89,832	15%	13,475	76,357
Plant & Equipment	5,16,561	-	-	-	5,16,561	15%	77,484	4,39,077
Grand Total	7,08,448	46,750	-	-	7,55,198		1,29,394	6,25,804

MIBE GRADUATE SCHOOL FOR NURSES
Indore, Madhya Pradesh

Schedule of Fixed Assets as on 31st March, 2024

Particulars	As on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	Depreciation	As on 31/03/2024
		Before 30/09/2023	After 30/09/2023					
Building	10,80,872	-	-	-	10,80,872	5%	54,044	10,26,828
Equipment	10,485	-	-	-	10,485	15%	1,573	8,912
Open Well	17,148	-	-	-	17,148	5%	857	16,291
Computer & Accessories	2,490	-	-	-	2,490	40%	996	1,494
Photocopy Machine	6,150	-	-	-	6,150	15%	923	5,228
Tube Well	21,968	-	-	-	21,968	5%	1,098	20,870
Aquaguard RO	5,415	-	-	-	5,415	15%	812	4,603
Grand Total	11,44,527	-	-	-	11,44,528		60,303	10,84,225



LABORATORY TRAINING COMMITTEE Vellore, Tamil Nadu									
Schedule of Fixed Assets as on 31st March, 2024									
Particulars	As on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	For the Year	As on 31/03/2024	
		Before 30/09/2023	After 30/09/2023						
Computer & Accessories	7,037	-	-	-	7,037	40%	2,815	4,222	
Grand Total	7,037	-	-	-	7,037		2,815	4,222	

MEDICAL RADIATION TECHNOLOGISTS TRAINING COMMITTEE

Vellore, Tamil Nadu

Schedule of Fixed Assets as on 31st March, 2024									
Particulars	As on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	Depreciation	As on 31/03/2024	
		Before 30/09/2023	After 30/09/2023						
Computer & Accessories Laptop	2,322	-	62,500	-	2,322 62,500	40% 40%	929 12,500	1,393 50,000	
Grand Total	2,322	-	62,500	-	64,822		13,429	51,393	

MEDICAL RECORD TRAINING COMMITTEE

Vellore

Schedule of Fixed Assets as on 31st March, 2024									
Particulars	As on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	Depreciation	As on 31/03/2024	
		Before 30/09/2023	After 30/09/2023						
Computers & Accessories	14,184	-	-	-	14,184	40%	5,674	8,510	
Grand Total	14,184	-	-	-	14,184		5,674	8,510	



ANAESTHESIA TECHNOLOGY TRAINING COMMITTEE

Kolenchery, Kerala

Schedule of Fixed Assets as on 31st March, 2024

Particulars	As on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	Depreciation	As on 31/03/2024
		Before 30/09/2023	After 30/09/2023					
Computers & Accessories	15,963	-	-	-	15,963	40%	6,385	9,578
Grand Total	15,963	-	-	-	15,963		6,385	9,578

OPHTHALMIC TECHNOLOGIST TRAINING COMMITTEE

Thiruchirapalli, Tamilnadu

Schedule of Fixed Assets as on 31st March, 2024

Particulars	WDV as on 01/04/2023	Additions		Sales/ Transfers	As on 31/03/2024	Rate	Depreciation	WDV as on 31/03/2024
		Before 30/09/2023	After 30/09/2023					
Computers & Accessories	60,681	-	-	-	60,681	40%	24,272	36,409
Grand Total	60,681	-	-	-	60,681		24,272	36,409

GRAND TOTAL	9,07,13,341	18,57,917	4,08,390	-	9,29,79,649	-	34,13,281	8,95,66,369
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**CHRISTIAN MEDIAL ASSOICATION OF INDIA
FOR THE YEAR ENDED MARCH 31, 2024**

MATERIAL ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Material Accounting Policies

1.1 Basis for accounting:

The Financial Statements have been prepared on historical cost basis and, generally in accordance with the cash method of accounting except in the case of interest on fixed deposits and rental income which are accounted for on accrual basis.

1.2 Revenue recognition:

Income is recognized and credited to the Income & Expenditure account on receipt basis except in case of donations and grants.

Income from local donations and grants is recognized and credited to the Income & Expenditure account when the amount received is spent for the purposes for which it has been received. Revenue expenditure is recognized when the payment has been made.

Income from foreign grants received are recognized only to the extent of expenditure incurred during the year. The unspent portion of the grants are shown as liability in the balance sheet.

1.3 Corpus Donations:

Donations are classified as contributions towards the corpus when explicitly specified in writing by the donor that the donation is intended for the corpus of the Organization. In such instances, the received amount is allocated to the Corpus Fund and invested according to the provisions outlined in section 11(5) of the Income-tax Act.

1.4 Employee Retirement Benefits:

- **Provident Fund:** The Organization contributes to recognized Provident Fund for its employees.
- **Gratuity Fund:** The Organization contributes to the gratuity fund which is calculated on the basis of 15 days salary (last drawn basic salary) for each completed year of service.



1.5 Fixed Assets:

Fixed assets are recorded at cost of acquisition which includes all incidental costs incurred to bring the assets to its usable form. The fixed assets are now being reflected in the balance sheet at written down value.

1.6 Depreciation:

Depreciation is being provided for on the written down value method in the manner and at the rates prescribed in the Income-tax, 1961. Depreciation is not provided on the Capital Work-in Progress.

1.7 Income & Expenditure A/c:

The accumulated deficit/surplus from the Income & Expenditure account has been adjusted against the General Fund in the Balance Sheet as per standard accounting practices.



Ashwin Mankeshwar
Partner

Membership No: 046219

For and on behalf of

K.K Mankeshwar & Co.

Chartered Accountants

Firm's Registration No: 106009W

UDIN: 24046219BKHJTL6630

Place: Nagpur

13th of July 2024



For Christian Medical Association of India



Albo Jason Wilson
Treasurer



Dr. Priya Letitia John
General Secretary