

Financial Statements
Of
CHRISTIAN MEDICAL ASSOCIATION OF INDIA
FY-2020-21

K.K.Mankeshwar & CO.
CHARTERED ACCOUNTANTS

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **CHRISTIAN MEDICAL ASSOCIATION OF INDIA** as at **31st March 2021** 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 have conducted our audit in accordance with auditing standards generally accepted in India. The auditing standards generally accepted in India 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 test basis, evidence supporting the amounts 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.

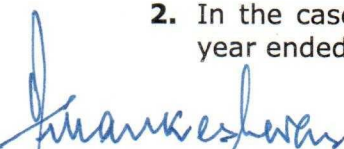
1. Further, we report that:

- (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, 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:

- 1. In the case of the Balance Sheet, of the state of affairs of the institution as at 31st March, 2021**

And

- 2. In the case of the Income & Expenditure Account, of the Surplus for the year ended on 31st March, 2021**



Ashwin Mankeshwar

Partner

Membership No. 046219

For & on behalf of

K.K.Mankeshwar & Co.,

Chartered Accountants

FRN: 106009W

UDIN :21046219AAAADJ3032



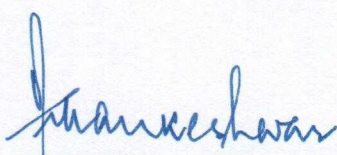
Place : New Delhi

Date : 28th July 2021

CHRISTIAN MEDICAL ASSOCIATION OF INDIA

BALANCE SHEET AS AT 31ST MARCH 2021

PRE-YEAR	SOURCES OF FUND	SCH	AMOUNT (Rs)	AMOUNT (Rs)
32,02,23,144	FUNDS & LIABILITIES			
	Funds	A		29,41,10,696
10194150.00	LIABILITIES			
	Grants Received in advance	B		56,18,840
91,96,463	Current Liabilities	C		18,29,598
10,82,320	Security Deposit	D		12,27,320
34,06,96,077	Total (Rs)			30,27,86,454
PRE-YEAR	APPLICATION OF FUND	SCH	AMOUNT (Rs)	AMOUNT (Rs)
8,95,64,929	FIXED ASSETS			
	Immovable Property	E	9,09,41,913	
3,23,74,141	Movable Assets		1,52,43,554	10,61,85,467
6,74,70,636	Investments	A		7,63,08,757
1,54,08,764	Current Assets, Loans & Advances	F	56,78,790	
2,46,90,874	Cash and Bank Balances	G	2,42,50,932	2,99,29,722
11,11,86,733	Income and Expenditure Account			
	Balance as per last year		11,11,86,733	
	Less : Surplus during the year		50,70,622	
	Less: Capital fund		1,73,85,512	
	Add: Capital Expenditure transferred to Trust Fund		16,31,909	9,03,62,508
	Significant Accounting Policy & Notes	H		
34,06,96,077	Total (Rs)			30,27,86,454



Ashwin Mankeshwar

Partner

Membership No. 046219

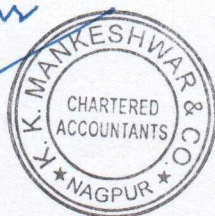
For and on behalf of

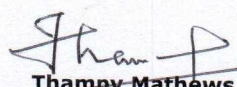
K. K. Mankeshwar & Co.

Chartered Accountants

FRN : 106009W

UDIN : 21046219AAAADJ3032





Thampy Mathews

Treasurer



Dr. Priya Letitia John

General Secretary

For Christian Medical Association of India



Place : New Delhi

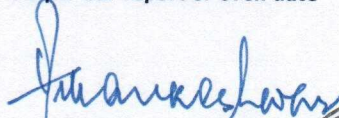
Dated : 28th July 2021

CHRISTIAN MEDICAL ASSOCIATION OF INDIA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PRE-YEAR	INCOME	SCH	AMOUNT (Rs)	AMOUNT (Rs)
12,47,08,833	Foreign Grants			14,13,99,304
	Donations & Contributions			
5,22,355	General Donation		37,31,847	
11,71,243	Human Resource Development		60,16,014	
39,30,242	Workshop & Seminar		3,65,829	
59,635	Other Receipts	I	42,269	
1,89,25,525	Income from Boards & Training Committees		1,36,87,375	
65,87,008	Rent		57,81,130	
2,79,656	Hospital Administration Course		-	
2,72,40,867	Care India Co. Project		-	
36,458	Students Membership		1,820	2,96,26,284
18,036	Profit on Sale of Assets			-
22,83,738	Fund Income		20,59,617	
(22,83,738)	Less : Transferred fund account		20,59,617	-
	Interest on LIC			4,30,229
3,03,420	Interest on Income Tax Refund			9,87,021
	Bank Interest			
16,62,069	Savings Bank		8,57,866	
50,64,393	Fixed Deposit		49,63,704	
	Total		58,21,570	
(16,52,932)	Less: Transferred to Fund Account		17,77,319	40,44,251
18,88,56,808	Total (Rs)			17,64,87,089

PRE-YEAR	EXPENDITURE	SCH	AMOUNT (Rs)	AMOUNT (Rs)
	Amount spent on the objectives of the trust			
4,19,25,202	Community Health Activities		2,97,72,169	
1,96,02,985	Training Programmes		1,34,41,259	
18,36,501	Regional Membership Development		7,68,153	
24,43,881	Policy & Networking		18,96,267	
1,02,09,732	General Administration		59,10,734	
11,59,952	Health Education Literature		9,87,197	
5,45,76,063	CDC Project Exp.		13,69,863	
5,42,47,623	CARE Amanat Project		11,49,51,370	16,90,97,012
24,26,709	Depreciation			23,19,455
7,85,238	Surplus during the year			50,70,622
	From Appropriation:			
(3,57,078)	Less: Capital Expenditure transferred to Trust Fund			(16,31,909)
18,88,56,808	Total (Rs)			17,64,87,089

As per our report of even date



Ashwin Mankeshwar

Partner

Membership No. 046219

For and on behalf of

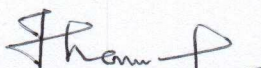
K. K. Mankeshwar & Co.

Chartered Accountants

FRN : 106009W

UDIN : 21046219AAAADJ3032





Thampy Mathews

Treasurer

For Christian Medical Association of India



Dr. Priya Letitia John

General Secretary



Place : New Delhi

Dated : 28th July 2021

CHRISTIAN MEDICAL ASSOCIATION OF INDIA
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PRE-YEAR	RECEIPTS	SCH	AMOUNT (Rs)	AMOUNT (Rs)
	Opening Balance			
93,629	Cash in hand		47,851	
2,71,61,899	Cash at Bank		2,46,43,023	
7,53,10,888	Investments		-	
9,72,118	Security Deposit		-	
2,02,64,513	Advances		-	2,46,90,874
11,34,15,362	Foreign Grants			13,68,37,849
	Donations & Contributions			
5,22,355	General Donation		37,31,847	
11,71,243	Human Resource Development		60,16,014	
39,30,242	Workshop & Seminar		3,65,829	
59,635	Other Receipts	I	42,269	
1,89,18,749	Income from Boards & Training Committees		1,36,87,375	
65,87,008	Rent		57,81,130	
2,72,40,867	Care India Co.Project		-	
36,458	Students Membership		1,820	
2,79,656	Hospital Administration Course		-	2,96,26,284
7,75,000	Sale of Assets		-	-
33,55,688	Fund Income		-	20,59,617
7,55,528	Internal Fund Transfer		-	-
	Interest from LIC		-	4,30,229
3,03,420	Interest on Income Tax Refund		-	9,87,021
	Bank Interest			
16,75,924	Savings Bank		8,44,011	
50,64,393	Fixed Deposit		49,63,704	58,07,715
(22,97,928)	Less : Transferred to Funds & Investments		-	
30,55,96,647	Total (Rs)			20,04,39,589
PRE-YEAR	PAYMENTS	SCH	AMOUNT (Rs)	AMOUNT (Rs)
4,19,25,202	Community Health Activities		2,97,72,169	
1,33,78,382	Training Programmes		1,33,41,260	
18,36,501	Regional Membership Development		7,68,153	
24,43,881	Policy & Networking		18,96,267	
97,64,660	General Administration		59,10,734	
11,59,952	Health Education Literature		9,87,197	
5,45,76,063	CDC Project Exp.		13,69,863	
5,42,47,623	CARE Amanat Project		11,49,51,370	16,89,97,013
14,18,004	Capital Expenditure		-	16,31,909
1,72,76,105	Internal Fund Transfer		-	55,59,735
	Closing Balance			
47,851	Cash in hand		34,588	
2,46,43,023	Cash at bank		2,42,16,344	
6,74,70,636	Investments		-	
11,88,578	Security Deposit		-	
1,42,20,186	Advances		-	2,42,50,932
30,55,96,647	Total (Rs)			20,04,39,589

AS PER OUR REPORT OF EVEN DATE

Ashwin Mankeshwar

Ashwin Mankeshwar
Partner
Membership No. 046219
For and on behalf of
K. K. Mankeshwar & Co.
Chartered Accountants
FRN : 106009W
UDIN : 21046219AAAADJ3032



Place : New Delhi
Dated : 28th July 2021

Thammy Mathews *Dr. Priya Letitia John*
Thammy Mathews **Dr. Priya Letitia John**
Treasurer General Secretary
For Christian Medical Association of India



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
SCHEDULE 'A'
FUNDS AND INVESTMENTS AS AT 31.03.2021

Particulars	FUNDS					INVESTMENTS		
	Op. Balance 01-04-2020	Interest during the year	Transactions / Additions during the year	Payments/ Transfer	Closing Balance 31-03-2021	Op. Balance 01-04-2020	Addition during the year	Closing Balance 31-03-2021
A. GENERAL FUNDS								
Trust Funds	12,19,39,070			1,57,53,603	10,61,85,467	-	-	-
General Endowment	4,58,25,748				4,58,25,748	-	-	-
Capital Fund / Development Fund	8,61,97,031		23,19,455	1,73,85,512	7,11,30,974	-	-	-
Gratuity Fund	53,82,221		16,86,678	1,91,700	68,77,199	49,99,076	8,47,062	58,46,138
Development Fund	98,12,876				98,12,876	-	51,35,260	51,35,260
Development Fund-PF	5,30,301	36,167			5,66,468	91,545	4,74,923	5,66,468
Total (A)	26,96,87,247	36,167	40,06,133	3,33,30,815	24,03,98,732	50,90,621	64,57,245	1,15,47,866
B. 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
Total (B)	59,34,692		-		59,34,692	59,34,692	-	59,34,692
C. MEMBERSHIP								
Doctors	25,28,778		1,74,089		27,02,867	25,28,778	1,74,089	27,02,867
Nurses	68,94,748		15,248		69,09,996	68,94,748	15,248	69,09,996
Administrators	5,80,703		8,690		5,89,393	5,80,703	8,690	5,89,393
Allied Health Professional	11,47,558		11,272		11,58,830	11,47,558	11,272	11,58,830
Chaplains	6,76,799		40,352		7,17,151	6,76,799	40,352	7,17,151
Institutional (Permanent)	30,37,757		6,55,666		36,93,423	30,37,757	6,55,666	36,93,423
Total (C)	1,48,66,343	-	9,05,317	-	1,57,71,660	1,48,66,343	9,05,317	1,57,71,660
D. EDUCATION AND TRAINING-DELHI H.O.								
Central Education Board	16,58,493	1,13,109			17,71,602	16,58,493	1,13,109	17,71,602
Alice Zachariah Memorial	8,85,800	60,412			9,46,212	8,85,800	60,412	9,46,212
Gillian Fair Bank	11,35,337	77,430			12,12,767	11,35,337	77,430	12,12,767
Nurses Scholarship	1,10,411	7,530	32,000		1,49,941	1,10,411	39,530	1,49,941
A.H.P Silver Jubilee	23,00,573	1,56,899			24,57,472	23,00,573	1,56,899	24,57,472
Health Education Materials	28,19,454				28,19,454	28,19,454	-	28,19,454
Ms. A. Cherian's Prize Money	2,46,893	16,838			2,63,731	2,46,893	16,838	2,63,731
August India Scholarship	7,50,347	51,174			8,01,521	7,50,347	51,174	8,01,521
Ms.M.Sigamani Scholarship	8,26,868	56,392	10,000	90,000	8,03,260	8,26,868	(23,608)	8,03,260



Particulars	FUNDS					INVESTMENTS		
	Op. Balance 01-04-2020	Interest during the year	Transactions / Additions during the year	Payments/ Transfer	Closing Balance 31-03-2021	Op. Balance 01-04-2020	Addition during the year	Closing Balance 31-03-2021
Samuel Karunakaran Memorial-Endowment Fund	51,605	3,519			55,124	1,04,210	(49,086)	55,124
Lily Karunakaran Memorial-Endowment Fund	1,04,210	7,107			1,11,317	51,605	59,712	1,11,317
Dr. Shane Mathew Memorial Fund	10,55,410	71,979	41,400	20,000	11,48,789	10,55,410	93,379	11,48,789
E. EDUCATION AND TRAINING-BOARDS & TCS								
Mid India Board of Examiner, Nagpur	64,85,065	4,42,281	4,08,000		73,35,346	64,85,065	8,50,281	73,35,346
Graduate School of Nursing (GSN) Indore	19,14,375	52,162		4,23,702	15,42,835	15,31,295	11,540	15,42,835
BNESIB, Bangalore	91,54,256	6,24,320	6,62,900	91,000	1,03,50,476	91,54,256	11,96,220	1,03,50,476
Laboratory Training Committee	2,35,765				2,35,765	2,35,765	-	2,35,765
F. OTHER INVESTMENTS								
Mid India Board of Examiner (MIBE)	-				-	5,59,888	(5,59,888)	-
Laboratory Training Committee (LTC)	-				-	45,48,285	58,893	46,07,178
Medical Radiation Technologists Training Committee (MRTTC)	-				-	18,54,233	(1,29,771)	17,24,462
Medical Record Training Committee (MRTC)	-				-	19,88,938	1,60,806	21,49,744
Anesthesia Technology Training Committee (ATTC)	-				-	10,55,284	(7,73,666)	2,81,618
Optomology Technology Training Centre (OTTC)	-				-	11,38,250	(79,645)	10,58,605
Investment for Security Deposit	-				-	10,82,320	1,45,000	12,27,320
Total (D)	2,97,34,862	17,41,152	11,54,300	6,24,702	3,20,05,612	4,15,78,980	14,75,559	4,30,54,539
GRAND TOTAL (A+B+C+D)	32,02,23,145	17,77,319	60,65,750	3,39,55,517	29,41,10,696	6,74,70,636	88,38,121	7,63,08,757



CHRISTIAN MEDICAL ASSOCIATION OF INDIA (FC Account)

SCHEDULE - B

SCHEDULE OF GRANTS AND OTHER RECEIPTS RECEIVED AND UTILIZED DURING THE YEAR 2020-21

Donor Agency	Balance as on 01.04.2020	Received during the year	Total as on 31.03.2021	Utilised during the year	Balance as on 31.03.2021
A. Foreign Grants					
Bread for the World	17,79,782	1,80,80,718	1,98,60,500	1,98,60,500	-
ICCO -The Netherlands	12,65,047		12,65,047		12,65,047
Tear Fund	-	10,05,992	10,05,992		10,05,992
ICMDA	5,07,865		5,07,865	5,07,865	-
Disaster Relief Project	9,06,803		9,06,803		9,06,803
German Institute for Medical Science-DIFAM	5,21,635		5,21,635	2,66,409	2,55,226
Evangelical Lutheran Church In America	-	6,04,803	6,04,803	5,74,704	30,099
World Council of Churches	-	4,29,446	4,29,446	4,29,446	-
The Presbyterian Church in Canada	13,24,123	10,38,748	23,62,871	6,40,841	17,22,030
Presbyterian World Services & Development	5,47,324		5,47,324	1,13,680	4,33,644
Care India Solutions for Sustainable Development	7,12,051	11,40,01,291	11,47,13,342	11,47,13,342	-
Womens Missionary Society of PCC	10,93,600		10,93,600	10,93,600	-
Sony Pictures India Network Pvt.Ltd.		16,50,000	16,50,000	16,50,000	-
George Koshy		21,619	21,619	21,619	-
Dr.Jayaprakash Sabbithi		5,233	5,233	5,233	-
Centre for Disease Control Prevention (CDC)	15,22,065		15,22,065	15,22,065	-
Total A	1,01,80,295	13,68,37,849	14,70,18,144	14,13,99,304	56,18,840
B. Bank Interest	13,855	5,93,624	6,07,479	6,07,479	-
C. Rent	-	49,80,978	49,80,978	49,80,978	-
Total B	13,855	55,74,602	55,88,457	55,88,457	-
Total(A+B)	1,01,94,150	14,24,12,451	15,26,06,601	14,69,87,761	56,18,840



CHRISTIAN MEDICAL ASSOCIATION OF INDIA**SCHEDULE - 'C'****Current Liabilities as at 31.03.2021**

SL.No.	PRE-YEAR	PARTICULARS	AMOUNT (Rs)
1	4,693	ESI Payable	5,478
2	41,51,300	IGNOU Fees Sharing Payable	-
3	2,41,940	PF Payable	2,52,038
4	23,63,797	ITC Claimed payable	-
5	1,08,000	Madhepura Christian Hospital	-
6	12,578	Deepak Kamble	-
7	1,36,289	TDS Payable	5,98,535
8	2,28,880	GST Payable	21,810
9	47,228	NCCI, Nagpur	-
10	10,000	Super Grip Pvt.Ltd.	-
11	-	Salary Payable	3,89,084
12	3,66,500	Building Fund Received in Advance,MIBE	1,42,500
13	4,64,283	Current Liabilities-GSN	4,20,153
14	10,60,975	Gratuity payable to LIC	-
	91,96,463	Total (Rs)	18,29,598



CHRISTIAN MEDICAL ASSOCIATION OF INDIA**SCHEDULE - 'D'****Security Deposit Receipts as at 31.03.2021**

SL.No.	PRE-YEAR	PARTICULARS	AMOUNT (Rs)
1	5,61,320	Indian Bank	5,61,320
2	1,00,000	John Israel	1,00,000
3	-	Paul India Mission	45,000
4	36,000	Paramjit Singh Walia	36,000
5	1,00,000	Super Grip Pvt.Ltd	1,10,000
6	1,50,000	CACIM	1,50,000
7	-	Security Money-Care	90,000
8	60,000	Viva India Trust	60,000
9	75,000	JRJ TCS Pvt.Ltd.	75,000
	10,82,320	Total (Rs)	12,27,320

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CHRISTIAN MEDICAL ASSOCIATION OF INDIA (FC Account)
SCHEDULE "E"

Schedule of Fixed Assets as at 31.03.2021 (FC)

Particulars	Opening Balance as on 01.04.2020	Transfer during the year	Addition during the year	Assets Written Off during the year	Sales during the year	Amount as on 31.03.2021	Rate	Depreciation for the year
Immovable Property								
Building - Janakpuri	1,41,35,296		-			1,41,35,296	2%	2,82,706
Building - South Extn.	26,53,285		-			26,53,285	2%	53,066
Total (A)	1,67,88,581		-	-	-	1,67,88,581		3,35,772
Movable Assets								
Air Conditioners	25,55,545	(7,33,619)	-	16,51,001		1,70,925	10%	17,093
Audio Visuals	28,140		-	28,140		-	10%	-
Computers	90,27,951	(15,91,539)	-	64,96,277		9,40,135	10%	94,014
Coolers/ Fans	1,83,641		-	1,74,443		9,198	10%	920
EPABX	1,17,395		-	1,17,395		-	10%	-
Fax	94,780		-	94,780		-	10%	-
Franking Machine	71,120		-	71,120		-	10%	-
Furniture & Fixtures	27,79,645	(7,19,123)	-	20,36,272		24,250	5%	1,213
Generators	3,47,231		-	3,47,231		-	10%	-
Intercoms	73,529		-	73,529		-	10%	-
Library	1,01,445		-	1,01,445		-	10%	-
Library Equipments	1,01,805		-	1,01,805		-	10%	-
Office Equipments	36,58,948	(7,54,080)	-	25,86,488		3,18,380	10%	31,838
Overhead Projector	52,875	(39,375)	-	13,500		-	10%	-
Projector / Micro Phone	1,27,533		-	92,658		34,875	10%	3,488
Refrigerators	27,220		-	14,920		12,300	10%	1,230
Training Team Equipments	10,532		-	10,532		-	10%	-
Water Coolers	25,383		-	25,383		-	10%	-
Total	1,93,84,718	(38,37,736)	-	1,40,36,919	-	15,10,063		1,49,796
Project Assets								
Air Conditioners	4,20,811	7,33,619	-			11,54,430	10%	1,15,443
Computers/Laptops	13,83,790	15,91,539	-			29,75,329	10%	2,97,533
Electrical Installations	1,65,113	1,00,000	-			2,65,113	10%	26,511
Furniture & Fixtures	12,04,876	6,19,123	-			18,23,999	5%	91,200
Mobile Devices	3,89,572	1,57,800	-			5,47,372	10%	54,737
Office Equipments	10,00,817	6,35,655	-			16,36,472	10%	1,63,647
Total	45,64,979	38,37,736	-	-	-	84,02,715		7,49,071
Total (B)	2,39,49,697	-	-	1,40,36,919	-	99,12,778		8,98,867
Total (A+B)	4,07,38,278	-	-	1,40,36,919	-	2,67,01,359		12,34,639



CHRISTIAN MEDICAL ASSOCIATION OF INDIA (Consolidated)
SCHEDULE "E"
Schedule of Fixed Assets as at 31.03.2021 (LC Consolidated)

Particulars	Opening Balance as on 01.04.2020	Transfer during the year	Addition during the year	Asset Written Off during the year	Sales during the year	Total as on 31.03.2021	Rate	Depreciation for the year
Immovable Assets - LC								
Building	2,64,32,665		-			2,64,32,665	2%	5,28,653
Land	2,75,02,463		-			2,75,02,463	0%	-
Land at Vellore	56,11,583		14,62,659			70,74,242	0%	-
Security Guard Room - Nagpur Land	3,43,700		-			3,43,700	2%	6,874
Total (A)	5,98,90,411	-	14,62,659	-	-	6,13,53,070		5,35,527
Movable Assets - LC								
Air Conditioners	5,31,653	15,800	-	68,900		4,78,553	10%	47,855
Computers	4,55,675	34,500	-	1,19,500		3,70,675	10%	37,068
Coolers/ Fans	34,157		-	6,067		28,090	10%	2,809
Furniture & Fixtures	17,29,745	(1,87,546)	-	12,86,583		2,55,616	5%	12,781
Mobile Device	65,204	296	-			65,500	10%	6,550
Office Equipments	6,12,529	1,52,750	61,000	1,09,514		7,16,765	10%	68,627
Refrigerators	71,650	(15,800)	-			55,850	10%	5,585
Vehicles	18,93,114		-			18,93,114	10%	1,89,311
Water Coolers	13,150		-	13,150		-	10%	-
Total (B)	54,06,877	-	61,000	16,03,714	-	38,64,163		3,70,586
Total (A+B)	6,52,97,288	-	15,23,659	16,03,714	-	6,52,17,233	-	9,06,113
BOARDS & TRAINING COMMITTEES								
BNESIB, Bangalore								
Land (Immovable Property)	1,09,78,321		-			1,09,78,321		-
Borewell (Immovable Property)	2,58,225		-			2,58,225	2%	5,165
Computer	94,000		-	94,000		-	10%	-
Furniture & Fixtures	25,308		-	25,308		-	5%	-
Library Books	83,844		-	20,009		63,835	10%	6,384
Office Equipments	8,30,000		-			8,30,000	10%	83,000
Total	1,22,69,698	-	-	1,39,317	-	1,21,30,381		94,549



CHRISTIAN MEDICAL ASSOCIATION OF INDIA (Consolidated)
SCHEDULE "E"

Schedule of Fixed Assets as at 31.03.2021 (LC Consolidated)

Particulars	Opening Balance as on 01.04.2020	Transfer during the year	Addition during the year	Asset Written Off during the year	Sales during the year	Total as on 31.03.2021	Rate	Depreciation for the year
<u>MIBE, Nagpur</u>								
Computer	98,025	13,850	42,550	70,650		83,775	10%	4,865
Furniture & Fixtures	35,915		-			35,915	5%	1,796
Office Equipments	1,74,352	(13,850)	18,000	1,26,502		52,000	10%	6,585
Total	3,08,292	-	60,550	1,97,152	-	1,71,690		13,246
<u>MIBE-GSN, Indore</u>								
Building (Immovable Property)	15,11,366		-			15,11,366	2%	30,227
Open Well (Immovable Property)	25,000		-			25,000	2%	500
Tube Well & Submersible Pump (Immovable Property)	1,13,025		-	85,675		27,350	2%	547
Equipments	2,39,912		24,200	1,47,604		1,16,508	10%	11,651
Furniture & Fixtures	4,32,271		-	4,32,271		-	5%	-
Library Books	2,62,939		-	2,62,939		-	10%	-
Fax Machine	6,200		-	6,200		-	10%	-
Computer & Accessories	4,10,421		-	3,77,081		33,340	10%	3,334
Photocopy Machine	56,750		-			56,750	10%	5,675
LCD Projector	46,536		-	46,536		-	10%	-
Aquaguard RO	14,990		-			14,990	10%	1,499
Total	31,19,410	-	24,200	13,58,306	-	17,85,304		53,433
<u>ATTC</u>								
Computer - Laptop	73,906		-			73,906	10%	7,391
Total	73,906	-	-	-	-	73,906		7,391
<u>MRTC</u>								
Computer & Printer	6,325		23,500	6,325		23,500	10%	1,875
Total	6,325	-	23,500	6,325	-	23,500		1,875
<u>MRTTC</u>								
Computer & Accessories	44,900		-	1,900		43,000	10%	4,300
Furniture & Fixtures	4,734		-	4,734		-	5%	-
Total	49,634	-	-	6,634	-	43,000		4,300



CHRISTIAN MEDICAL ASSOCIATION OF INDIA (Consolidated)
SCHEDULE "E"

Schedule of Fixed Assets as at 31.03.2021 (LC Consolidated)

Particulars	Opening Balance as on 01.04.2020	Transfer during the year	Addition during the year	Asset Written Off during the year	Sales during the year	Total as on 31.03.2021	Rate	Depreciation for the year
LTC								
Computer & Printer	44,793		-	5,699	-	39,094	10%	3,909
Furniture & Fixtures	31,446		-	31,446	-	-	5%	-
Total	76,239	-	-	37,145	-	39,094		3,909
Total (Boards & TC's)	1,59,03,504	-	1,08,250	17,44,879	-	1,42,66,875		1,78,703
Total (LC / Boards & TC's)	8,12,00,792	-	16,31,909	33,48,593	-	7,94,84,108		10,84,816
Total Immovable Assets	7,27,76,348	-	14,62,659	85,675	-	7,41,53,332		5,71,966
Total Movable Assets	84,24,444	-	1,69,250	32,62,918	-	53,30,776		5,12,850
Total	8,12,00,792	-	16,31,909	33,48,593	-	7,94,84,108	-	10,84,816
SUMMARY:								
Immovable Property								
Immovable Property-FC	1,67,88,581	-	-	-	-	1,67,88,581	-	3,35,772
Immovable Property-LC	7,27,76,348	-	14,62,659	85,675	-	7,41,53,332	-	5,71,966
Total	8,95,64,929	-	14,62,659	85,675	-	9,09,41,913		9,07,738
Movable Assets								
Movable Assets-FC	2,39,49,697	-	-	1,40,36,919	-	99,12,778	-	8,98,867
Movable Assets-LC	84,24,444	-	1,69,250	32,62,918	-	53,30,776	-	5,12,850
Total	3,23,74,141	-	1,69,250	1,72,99,837	-	1,52,43,554	-	14,11,717
Grand Total	12,19,39,070	-	16,31,909	1,73,85,512	-	10,61,85,467	-	23,19,455



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Schedule " F "
Current Assets, Loans and Advances as at 31.03.2021

SL.No.	PRE-YEAR	PARTICULARS	SCH	AMOUNT (Rs)
1	23,96,662	Tax deducted at source 2017-2018		-
2	49,97,822	Tax deducted at source 2018-2019		-
3	38,35,796	Tax deducted at source 2019-2020		38,35,796
4		Tax deducted at source 2020-2021		7,42,366
5	11,88,578	Security Deposits	F (I)	2,58,879
6	20,052	Festival Advance	F (II)	-
7	8,72,578	Staff Advance	F (III)	4,52,775
8	20,97,276	Other Advance	F (IV)	3,88,974
	1,54,08,764	Total (Rs)		56,78,790

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CHRISTIAN MEDICAL ASSOCIATION OF INDIA**Annexure - F (I)****Security Deposits as at 31.03.2021**

SL.No.	PRE-YEAR	PARTICULARS	AMOUNT (Rs)
1	4,29,700	Security Deposit-Care	
2	5,00,000	CNI Church Association	
3	1,00,000	NCCI Office	1,00,000
4	40,000	K.M.Prabakaran-Vellore	40,000
5	3,000	Airtel International	3,000
6	47,460	Security Deposit-BSES	47,460
7	25,800	Security Deposit-BSES	25,800
8	42,618	Security Deposit - GSN	42,619
	11,88,578	Total (Rs)	2,58,879

CHRISTIAN MEDICAL ASSOCIATION OF INDIA**Annexure - F (II)****Festival Advance as at 31.03.2021**

SL.No.	PRE-YEAR	PARTICULARS	AMOUNT (Rs)
1	3,805	Anita Prabha	-
2	3,805	M.Ranjan	-
3	2,118	Asha Lal	-
4	4,324	Ratna Joy	-
5	6,000	Ravi Sharma	-
	20,052	Total (Rs)	-



CHRISTIAN MEDICAL ASSOCIATION OF INDIA**Annexure - F (III)****Staff Advances as at 31.03.2021**

SL.No.	PRE-YEAR	PARTICULARS	AMOUNT (Rs)
1	79,664	Bishnu Thapa Exp.	777
2	-	Samuel V.J	3,50,000
3	1,50,000	Anubhav Goel	-
4	1,335	Blesson Samuel	-
5	-	Lyric Abraham	94,400
6	58,452	D. Ivin Johnson	7,598
7	77,287	Jamlenmang Kilong	-
8	- 3,115	N.Gabriel James	-
9	38,200	Rajesh Lal	-
10	2,83,353	Rakesh Pradhan	-
11	5,000	Ravi Sharma	-
12	14,895	Rebeca Benjamin	-
13	5,000	Rohan Das	-
14	2,203	Sanjith Abraham Thomas	-
15	1,326	Santhosh Kumar P	-
16	6,500	S.K.Joshi	-
17	- 12,544	Stantly Thomas J	-
18	1,368	Sumit David	-
19	- 7,542	Sunita Abraham	-
20	9,696	Vijay Kumar	-
21	9,500	Yuhanna Pradhan	-
22	1,52,000	Imtimenla Aier	-
	8,72,578	Total (Rs)	4,52,775

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CHRISTIAN MEDICAL ASSOCIATION OF INDIA**Annexure - F (IV)****Other Advances as at 31.03.2021**

SL.No.	PRE-YEAR	PARTICULARS	AMOUNT (Rs)
1	2,75,982	Indian Bank	-
2	2,59,600	Viva India Trust	-
3	1,18,000	Super Grip Friction Products	1,20,950
4	1,13,680	Duncan Hospital	-
5	43,597	GST Receivable-DTTC	-
6	4,670	GST Receivable-Scudder	4,670
7	1,56,728	Post Master, Sarojini Nagar - Bishnu Thapa	-
8	4,65,000	Mohit Ved & G.J.Karthiktyan - Deepti Singh	-
9	4,00,000	Fellowship in Palliative Medicine	-
10	-	Advance to Controller of Examiner	10,000
11	-	Tajwale Electrical Services	2,61,950
12	2,10,000	Joel Anthony-Nagpur	- 8,596
13	50,019	Advance for Expenses	-
	20,97,276	Total (Rs)	3,88,974



CHRISTIAN MEDICAL ASSOCIATION OF INDIA
Schedule "G"
Schedule of Cash & Bank Balances as at 31.03.2021

SL.No.	PRE-YEAR	PARTICULARS	AMOUNT (Rs)
		A) Cash in Hand	
1	6,214	At Delhi Office	4,703
2	7,167	At Nagpur with MIBE	3,968
3	440	At Bangalore with BNESIB	159
4	12,964	At Vellore with LTC	7,719
5	10,996	At Vellore with MRTTC	1,219
6	779	At Bangalore Office	-
7	-	At ATTC	168
8	-	At Tiruchirapalli with OTTC	-
8	2,300	At CATTC	-
9	6,991	At MIBE, GSN	11,736
10		At DTTC	4,916
	47,851	Sub-Total (A)	34,588
		B) Bank Balances	
1	18,019	With Canara Bank, Delhi, A/c 90542010013068	13,19,993
2	13,73,820	With Canara Bank, Delhi, A/c 90542010127858	1,004
3	15,35,921	With State Bank of India, Delhi A/c 33462593374	-
4	9,968	With Canara Bank, Muzaffarpur A/c 74902200071332	3,943
5	5,50,282	With State Bank Of India A/c 37046081621	6,83,282
6	3,87,843	With Canara Bank, Bangalore, A/c 04482010099889	1,668
7	2,82,351	With Federal Bank, Delhi, A/c 12620100211003	-
8	37,30,532	Short term Deposit with Canara Bank	34,88,000
9		Short Term Investments	63,65,545
10	2,320	With Canara Bank, Bangalore A/c 04482010012720	2,320
11	9,24,063	Standard Chartered Bank- A/c No.53410258983	5,93,575
12	1,41,153	With Canara Bank, Bangalore, A/c 04482010087583 (LC)	3,89,613
13	42,87,189	With Indian Bank, Delhi, 424514710 (LC)	21,70,841
14	18,79,156	With Indian Bank, Delhi 424514448 (LC)	11,70,047
15	2,203	With Canara Bank, Delhi, A/c 90542010013203 (LC)	38,070
16	3,30,706	With Canara Bank, Delhi, A/c 90542010017050 (Gratuity)	5,72,146
17	59,566	With Canara Bank, Delhi, A/c 90542010059243 (Superannuation)	61,052
18	29,155	With Canara Bank, Nagpur, A/c 52572016480	29,883
19	1,03,955	With Indian Bank, Delhi, A/c 6345123904 (CARE)	1,75,727
20	22,408	With State Bank of India, A/c 30168169837, Delhi	1,42,765
21	8,596	With Indian Bank, Patna -A/c 6328897039 Patna	8,595
22	1,33,094	With State Bank of India, Nagpur, A/c 11172272046 (MIBE)	1,84,903
23	20,67,106	With State Bank of India, Nagpur, A/c 11172272499 (MIBE)	4,52,582
24	3,08,194	With Canara Bank, Bangalore, A/c 04482010014444 (BNESIB)	7,305
25	26,93,705	With Canara Bank, Bangalore, A/c 04482010014091 (BNESIB)	10,62,793
26	67,247	With State Bank of India, A/c 20575 (CAMS)	-
27	6,58,603	With State Bank of Travancore, Vellore, A/c 57008066245 (LTC)	11,44,720
28	9,80,830	With South Indian Bank, Vellore, A/c 0131053000035102 (LTC)	4,45,319
29	5,38,961	With Central Bank of India, Vellore, A/c 1465115121 (MRTTC)	8,70,155
30	1,49,696	With Indian Overseas Bank, A/c 010301000031881 (MRTC)	5,53,086
31	3,16,275	With State Bank of India, A/c 57025103165 (ATTC)	7,59,119
32	5,74,092	With State Bank of India, A/c 10214005151 (OTTC)	9,05,985
33	44,599	With Federal Bank, A/c 13760100022213 (CATTC)	48,030
34	2,07,959	With Canara Bank A/c No.2404101018425 (DTTC)	4,74,423
35	1,75,990	With State Bank of India A/c no. 53014344353, Indore (MIBE-GSN)	11,298
36	2,007	With State Bank of India A/c no. 32312372344, Indore (MIBE-GSN)	-
37	45,461	With State Bank of India A/c no. 53014344386, Indore (MIBE-GSN)	78,557
	2,46,43,023	Sub-Total (B)	2,42,16,344
	2,46,90,874	Total ((A)+(B)) (Rs.)	2,42,50,932



CHRISTIAN MEDICAL ASSOCIATION OF INDIA

SCHEDULE "H" ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH, 2021

I. SIGNIFICANT ACCOUNTING POLICIES:

1. Fixed Assets

Fixed Assets are stated at their Original Cost of acquisition including incidental expenses related to acquisition and installation. Fixed Assets written off the value became nil after depreciation.

2. Depreciation

Depreciation on Fixed Assets is provided on Straight Line Method at the rates as decided by the Management and is transferred to Capital Funds.

3. Investments

Investments are stated at cost plus 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

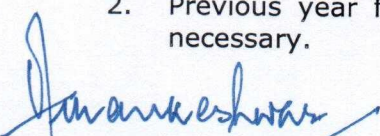
All grants received during the year are correct to general grants account and income, in respect of such grants received, is recognized to the extent of expenditure during the year. All other incomes are recognized on receipt basis and expenses are recognized when paid rather than when the obligation is incurred.

II. NOTES TO ACCOUNTS

1. Accounts of the following committee have been audited by other Auditor also incorporated in the financial statements.

a. Ophthalmic Technologies Training Committee (OTTC)

2. Previous year figures have been regrouped, rearranged and re-casted wherever necessary.



Ashwin Mankeshwar

Partner

Membership No. 046219

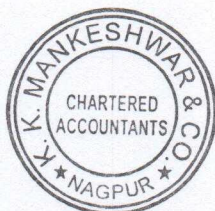
For & on behalf of

K.K.Mankeshwar & Co.,

Chartered Accountants

FRN: 106009W

UDIN :21046219AAAADJ3032



Place : New Delhi

Date : 28th July 2021

CHRISTIAN MEDICAL ASSOCIATION OF INDIA**SCHEDULE - I****Other Receipts as at 31.03.2021**

SL.No.	PRE-YEAR	PARTICULARS	AMOUNT (Rs)
1	6,575	CMJI Income	2,975
2	37,704	Advertisement	39,294
3	15,356	Local Assistance Income	-
	59,635	Total (Rs.)	42,269

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