

ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS,  
Gudalur,  
The Nilgiris.

CONSOLIDATED ACCOUNTS  
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FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2014  
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**J.MATHEW & Co.**  
**Chartered Accountants**

**100, Commissioners Road**  
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### **INDEPENDENT AUDITOR'S REPORT**

To

The Members of Association for Health Welfare in The Nilgiris.

We have audited the accompanying financial statements of The Association for Health Welfare in The Nilgiris, Gudalur, The Nilgiris, which comprise the Balance Sheet as at 31st March, 2014 and the Statement of Receipts and Payments Account and Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information given.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India to the extent applicable to the Society. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and preparation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India to the extent applicable to the Society. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating



the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said Financial Statements together with the accounting policies given in the notes thereon give the information required for the Society, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India as applicable to the Society:

- (i) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2014; and
- (ii) in the case of the Income and Expenditure Account of the net deficit for the year ended on that date.

OOTACAMUND,  
13.08.2014



For J.MATHEW & Co.,  
(ICAI Regn.No. 002028S)

A handwritten signature in blue ink, appearing to read "John".

C.M. JOHN MATHEW  
Chartered Accountant  
Proprietor  
Membership.No.025343



**ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS, GUDALUR, THE NILGIRIS**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014**

RECEIPTS	SCH	Rs.P	PAYMENTS	SCH	Rs.P
To <b>Opening Balances</b>	<b>I</b>	16,37,925.16	By <b>Fixed Assets</b>		
			Out of General Account	<b>XI</b>	32,22,048.49
			Out of Health Care Fund	<b>XII</b>	29,78,664.56
			N.R.T.T.CE Project	<b>XIII</b>	2,21,15,514.57
To <b>Receipts as per Schedule</b>			By <b>Advances and Deposits</b>		
- General Account	<b>II</b>	1,72,47,748.60	Out of General Account	<b>XIV</b>	57,04,899.80
- Health Care Fund	<b>III</b>	1,62,92,793.38	Out of Health Care Fund		39,43,042.32
- S.R.T.T. Project	<b>IV</b>	1,261.00	Out of N.R.T.T. Project		
- HIV Programme	<b>V</b>	6,531.00	Out of N.R.T.T.CE Project		1,84,42,682.96
- HSP Programme	<b>VI</b>	18,99,903.00	Out of HSP Programme		2,38,208.00
- N.R.T.T. Project	<b>VII</b>	31,811.00			
- N.R.T.T.CE Project	<b>VIII</b>	2,10,38,942.25	By <b>Expenses as per Schedule</b>		
To <b>Advances and Deposits</b>			Out of General Account	<b>XV</b>	1,57,33,802.10
Out of General Account	<b>IX</b>	57,41,898.59	Out of RNTCP Programme	<b>XVI</b>	76,840.00
Out of Health Care Fund	<b>X</b>	27,00,184.88	Out of Give Programme	<b>XVII</b>	2,95,617.00
Out of HSP Programme		2,55,010.00	Out of Small Grant Expenses	<b>XVIII</b>	4,92,086.50
Out of N.R.T.T.CE Project		2,13,75,247.95	Out of S.R.T.T. Project		156.00
To Fixed deposit Matured		2,09,59,521.00	Out of H.I.V - ICTC Programme		6,218.00
			Out of N.R.T.T. CE Project	<b>XIX</b>	22,18,188.35
			Out of HSP Programme	<b>XX</b>	16,12,932.50
			Out of Health Care Fund	<b>XXI</b>	40,85,844.00



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ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS, GUDALUR, THE NILGIRIS  
 RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014 - CONTD - 2 -

RECEIPTS	SCH	Rs.P	PAYMENTS	SCH	Rs.P
			By Grant returned -Mobile Outreach Programme		25,783.00
			Tribal Counselors Project		357.00
			Sickle Cell Programme		4,000.00
			By Fixed deposit made		2,57,92,112.00
			By <b>Closing Balances</b>	<b>XXII</b>	21,99,780.66
		<u>10,91,88,777.81</u>			<u>10,91,88,777.81</u>

Note : Refer Balance Sheet

OOTACAMUND,  
13.08.2014



Per our Report of even date.  
For J. MATHEW & CO.,  
(ICAI Regn. No. 002028S)

*[Signature]*  
C.M. JOHN MATHEW  
Chartered Accountant  
Proprietor,  
Membership No. 025343



**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS  
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR 2013-2014**

**RECEIPTS**

**Opening Balances**

	<b>SCHEDULE - I</b>
Cash in Hand	1,15,509.73
Cash at Bank with S.B.I Gudalur:	
- Earmarked Fund Account	3,13,064.36
- General A/c	2,71,767.74
- HIV Programme A/c	282.00
- NRTT. CE Programme A/c	6,30,927.15
Cash at Bank with C.S.B. Gudalur	
- S.R.T.T. A/c	31,305.00
- HIV Programme A/c	1,372.18
- HSP. Programme A/c	2,61,552.00
- NRTT. Programme A/c	12,145.00
	16,37,925.16

**Receipts in General Account:**

	<b>SCHEDULE - II</b>
Bank Interest	32,025.00
Interest on Fixed Deposit	1,74,676.00
Balawadi Income	6,400.00
Printing & Stationery	49,639.00
Exam Fees	7,970.00
BSS .Tuition Fees Collection	49,269.00
Insurance Reimbursement	5,89,050.00
Donations Received	6,62,344.00
Donations Received from kind	10,18,991.00
Govt. Bed Grant	36,67,656.00
Health Fund	2,27,215.00

**GAH Project Income**

Dental Non Tribal	1,56,251.00	
Dental Tribal	9,979.00	
Inpatient Non Tribal	4,28,678.00	
Inpatient Tribal	7,20,801.00	
Laboratory Collections	3,43,100.00	
Laboratory Non Tribal	830.00	
Outpatient Non Tribal - Consultation	23,28,117.00	
Outpatient Tribal - Pharmacy	5,07,656.00	
Outpatient Non Tribal - Proceder	6,07,970.00	
Outpatient Non Tribal - Pharmacy Proceder	1,60,516.00	
Outpatient Tribal - Pharmacy Proceder	8,874.00	
Outpatient Tribal	1,00,631.00	
Outpatient Non Tribal	166.00	
Medicine - Pharmacy Non Tribal	2,24,565.00	
Medicine - Pharmacy Tribal	3,214.00	
Outpatient Tribal Income pharmacy	5,738.00	
X-Ray Non-Tribal	24,930.00	
X-Ray Tribal	2,230.00	56,34,246.00



**Receipts from Give India Foundation**

Corpus Fund	9,205.00	
Dental Care Fund	47,000.00	
Emergency Transport Fund	42,000.00	
General Fund	4,750.00	
Outpatient Medicine Fund	18,000.00	
Inpatient Meals Fund	18,560.00	
Medicines for Outpatient	29,000.00	
Meals for Paramedic student	38,860.00	
Nutrition fund	99,300.00	3,06,675.00
RNTCP - Grant		1,50,000.00
Sub centre Income		48,034.00
Sickle Cell Prog - Reimbursement		1,45,214.00
Mobile Outreach Programme Supervision Grant		2,50,500.00
Miscellaneous Receipt		67,250.00
Grant- Small grand programme		5,00,000.00
Grant- TNHSP		2,38,000.00
Gratuity Fund		3,76,182.00
Provident Fund payable		10,64,272.60
Rent Payables		9,700.00
Salary Payable		10,44,903.00
TDS Payable		82,618.00
Canteen Payable		8,44,919.00
		<u>1,72,47,748.60</u>

**Receipts in Earmarked Funds****SCHEDULE - III****Health Care Fund:****GRAND RECEIVED****Give Foundation USA**

- Dental Care	4,226.76	
- Meals	4,863.19	
- Emergency Referral Fund	4,127.84	
- General Maintenance	10,186.10	23,403.89

**Give Foundation - India**

Give Foundation - India		
- Dental Care	1,000.00	
- Meals	580.00	
- Medicine for OP	2,000.00	
- Emergency Referral Fund	5,000.00	8,580.00

Medical Students Electives Programmes		14,21,310.36
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Other Donations		87,150.00
AID Grants		4,32,000.00
ATMA -ICU unit		1,18,232.13
BSS Tuition fees		25,084.00
Sanitation Project		15,66,250.00

**Grand received - Poristes**

-New Class Room and Lab	25,76,931.00	
- Staff Quarters & Dormitories	58,27,399.00	
- Paramedical Profession	36,74,093.00	1,20,78,423.00
		<u>1,57,60,433.38</u>





Interest on Fixed Deposits	4,07,846.00
Interest on Savings Bank	10,814.00
Corpus Fund Interest	99,715.00
TDS Recovery	13,985.00

1,62,92,793.38

**S.R.T.T. Project**

Bank Interest	1,261.00
	<u>1,261.00</u>

**SCHEDULE - IV**

**H.I.V Programme**

Bank Interest	147.00
ICTC Grant Receipt	6,384.00
	<u>6,531.00</u>

**SCHEDULE - V**

**HSP Programme**

Mobile Outreach Programme	4,92,000.00
Mobile Outreach Programme Supervision	4,500.00
Sickle Cell Project	7,87,887.00
Sickle Cell Project - Reimbursement	1,67,479.00
Tribal Counselors Supervision Project	33,000.00
Tribal Counselors Project	3,91,000.00
Bank Interest	14,279.00
TDS Recovery	9,758.00
	<u>18,99,903.00</u>

**SCHEDULE - VI**

**N.R.T.T. Project**

Bank Interest	1,482.00
Interest on Fixed Deposit	30,329.00

**SCHEDULE - VII**

31,811.00

**N.R.T.T. Clinical Establishment Project**

NR TT-Grant	1,94,84,475.00
Interest on Fixed Deposit	1,54,321.00
TDS Payable	1,13,137.00
Salary Payable	2,18,738.00
PF Payable	5,104.00
Solar Subsidy	5,04,297.00
5 % Retention Received	5,58,870.25

**SCHEDULE - VIII**

2,10,38,942.25

**ADVANCES & DEPOSITS**

**Out of General Account:**

Rent Deposit Received	33,000.00
Loan and Advances	57,08,898.59
	<u>57,41,898.59</u>

**SCHEDULE - IX**

**Out of Health Care Fund**

Rent Advance Returned	5,000.00
Loan and Advances	26,95,184.88
	<u>27,00,184.88</u>

**SCHEDULE - X**



**Other Capital Expenditure****SCHEDULE - XI**Out of General Account:

Land (Agreement charges)	1,500.00	
Building	14,14,260.21	
Building Under Construction	2,48,401.80	
Computer & Accessories	30,013.00	
Equipments General	1,45,318.50	
Equipments Dental	6,014.00	
Equipments Medical	3,53,101.50	
Vehicle - Ambulance Tempo Traveler	10,07,827.00	
Bio gas	15,612.48	
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		32,22,048.49

Out of Health Care Fund :**SCHEDULE - XII**

Building Under Construction	8,26,774.00	
Building	10,89,966.56	
Land	6,00,000.00	
Building Nursing Quarters	4,61,924.00	
		<hr/>
		29,78,664.56

N.R.T.T. CE Project**SCHEDULE - XIII**

Building	1,23,55,999.85	
Support Systems	17,25,278.50	
Waste management	8,19,813.22	
Equipments	60,99,569.50	
Furniture	11,14,853.50	
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		2,21,15,514.57

**ADVANCES & DEPOSITS****Out of General Account:****SCHEDULE - XIV**

Loan and Advances	56,38,974.80	
Rent Deposit Paid	20,000.00	
Water connection Deposit Paid	45,925.00	
		<hr/>
		57,04,899.80

**Expenditure out of General Fund****SCHEDULE - XV****Administrative Expenses**

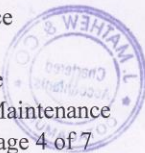
- Audit Fees	66,489.00	
- Bank Charges	4,379.00	
- Registration & Renewals	10,800.00	
- Legal Fees	3,915.00	
- Stationery & Postage Costs	1,60,300.50	
- Telephone Cost	57,857.00	
- House and Land Tax	1,11,159.00	
- Travel Cost	2,49,668.00	
		<hr/>
		6,64,567.50

**Curative Care Expenses**

- Consultant Clinics	1,70,187.00	
- Referral Expenses	1,29,991.00	
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		3,00,178.00

**Hospital Maintenance Expenses**

- Building Maintenance	2,97,903.00	
- Electricity Charges	1,94,440.00	
- Equipment Maintenance	1,24,232.00	
- General Consumables	76,212.00	
- Generator Maintenance	1,80,114.00	
- Electrical material & Maintenance	40,041.00	
		<hr/>
		9,12,942.00



<b>Medicine &amp; Consumables</b>		
- Dental Consumables	38,488.00	
- External Laboratory Costs	2,33,043.00	
- Laboratory Consumables	5,92,854.00	
- Medicals Consumables	1,93,511.00	
- Medicine Cost	<u>20,36,181.50</u>	30,94,077.50
<b>Other Activities</b>		
- Communication & Fund Raising		1,740.00
<b>Training Cost</b>		
- Training	1,00,997.00	
- Legal Assistance	<u>3,845.00</u>	1,04,842.00
<b>Personnel Cost</b>		
- Donation	2,23,800.00	
- Gratuity	3,76,182.00	
- Consultation	65,000.00	
- Rent Expenses	41,150.00	
- Salary - Administration	6,19,003.40	
- Salary - Balawadi	62,539.00	
- Salary - Campus Maintenance	59,717.00	
- Salary - Canteen Staff	1,89,263.00	
- Salary - Cleaning & Maintenance	2,03,206.00	
- Salary - Coordinator	3,81,000.00	
- Salary - Dentist	2,71,370.00	
- Salary - Doctors	12,22,397.00	
- Salary - Lab Technician	1,75,572.00	Contd..
- Salary - Nurses	4,27,826.20	
- Salary - Pharmacists	2,43,226.40	
- Salary - Staff Nurse	2,70,335.00	
- Salary - Xray Technician	34,959.00	
- Salary - Health Animators	8,20,495.80	
- Provident Fund Expenses	<u>5,92,652.20</u>	62,79,694.00
Ambulance Expenses		36,690.00
Biomedical Waste Management		20,000.00
Eco- Veg-Programme		33,730.00
Govt-Insurance claim payment		13,200.00
Health Fund expenses		20,500.00
Health Guides training		27,704.00
Mse.Expenses		13,529.00
Rates & Taxes		88,154.00
Surgical Instrument		9,292.00
Software development Charge		60,000.00
Tax paid		58,656.50
Transferred to Govt.HSP Account		4,84,000.00
Travel- Health Animators		1,05,617.00
Nutrition expenses		1,800.00
Wages		1,51,823.00
Mental Medicines-fund		1,20,050.00
TDS Paid		78,611.00
Salary Payable		10,44,903.00
Rent Payable paid		8,700.00
Provident Fund paid		10,24,121.60
Canteen Payable Paid		9,74,680.00
		<u>1,57,33,802.10</u>



**RNTCP Programme****SCHEDULE - XVI****Expenditure out of RNTCP Programme**

Civil workers	6,200.00
Equipment maintenance	5,637.00
Lab materials	4,612.00
Printing and stationery	7,925.00
Procurement of drugs	400.00
Salary Lab technician	51,796.00
Vehicle hiring charge	270.00
	<u>76,840.00</u>

**Expenditure out of GIVE India Programme****SCHEDULE - XVII**

Dental Care Expenses	44,000.00
Emergency Transport Cost	47,112.00
Meals Inpatients	56,840.00
Meals	2,320.00
Meals Caretakers	3,480.00
Medicine for Out Patients	47,000.00
Nutrition Fund- School Children	26,604.00
Nutrition Fund- Under 5	68,261.00
	<u>2,95,617.00</u>

**NRTT Small Grant Programme****SCHEDULE - XVIII**

Salary- Health Animators	4,09,996.00
Nutrition Supplements	2,944.00
Travel Expenses	59,146.50
Administration Cost	20,000.00
	<u>4,92,086.50</u>

**Expenditure out of NRTT CE Project****SCHEDULE - XIX****Administration**

Bank Charges	1,041.00
Printing & Stationery (includes office maintenance)	26,002.85
Telephone Charges	4,661.00
Travel cost	1,609.00
	<u>33,313.85</u>

**Hospital Maintenance**

Electricity Charges and maintenance	742.00
Building Maintenance	1,424.00
Equipment Maintenance	515.00
General Consumables	2,500.00
Electrical Materials	2,475.00
	<u>7,656.00</u>

**Medicine Consumables**

Medical Consumables	315.00
Medicine	6,70,521.50
	<u>6,70,836.50</u>

**Personnel**

Rent Expenses	82,950.00
Salary Nurse	5,06,954.00
Other Expenses	560.00
PF Payable Paid	5,104.00
TDS Payable Paid	1,13,137.00
Salary Payable paid	2,18,738.00
5 % Retention Paid	5,78,939.00
	<u>22,18,188.35</u>



**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014**

EXPENDITURE		SCH	Rs.P	INCOME		SCH	Rs.P
To	General Fund	VIII	1,26,02,786.50	By	General Account	I	1,42,57,581.00
To	RNTCP Programme	VIX	76,840.00	By	S.R.T.T. Project	II	1,261.00
To	GIVE Programme	X	2,95,617.00	By	HIV Programme	III	6,531.00
To	HIV - ICTC Programme		6,218.00	By	HSP Programme	IV	18,60,005.00
To	Small Grant Expenses	XI	4,92,086.50	By	N.R.T.T. Project	V	31,811.00
To	NRTT CE Project	XII	13,02,270.35	By	N.R.T.T. CE Project	VI	1,96,38,796.00
To	HSP Programme	XIII	16,12,932.50	By	Receipts out of Earmarked Fund	VII	
					- Health Care Fund		1,57,60,433.38
To	SRTT Project		156.00		- Bank Interest		5,18,375.00
To	Payments out of Earmarked Fund	XIV	40,74,363.06				
To	Depreciation as per Schedule		49,87,696.65				
To	Excess of Income over Expenditure		<u>2,66,23,826.82</u>				
			<u>5,20,74,793.38</u>				<u>5,20,74,793.38</u>
To	Gratuity - Transfer to Gratuity Fund		3,76,182.00	By	Excess of Income over Expenditure b /d		2,66,23,826.82
To	Transfer to NRTT CE Fund		1,83,36,525.65	By	Mental Medicine - Transfer to		
To	Transfer to Health Care Fund		1,16,86,070.32		- Mental Medicine Fund		1,20,050.00
To	Transfer to Bank Interest Fund		5,18,375.00	By	Excess of Expenditure over Income		
					Transfer to Capital Fund		41,73,276.15
			<u>3,09,17,152.97</u>				<u>3,09,17,152.97</u>

Note : Refer Balance Sheet

OOTACAMUND  
13.08.2014



Per our Report of even date.  
For J. MATHEW & CO.,  
(ICAI Regn. No. 002028S)

*[Signature]*  
C.M. JOHN MATHEW  
Chartered Accountant  
Proprietor,  
Membership No. 025343

**Expenditure out of HSP Programme****SCHEDULE - XX****Govt Mobile Outreach Programme**

Salary to Doctor	2,40,000.00	
Salary to Driver	48,000.00	
Salary to Lab Technician	36,000.00	
Salary to Staff Nurse	60,000.00	
Vehicle Maintenance	1,25,624.50	5,09,624.50

**Sickle Cell Programme**

Salary to Computer Operator	44,000.00	
Salary to Counselor	68,000.00	
Salary to Doctor	5,70,000.00	
Salary to Lab Technician	72,000.00	7,54,000.00
Salary Tribal Counselors		3,46,254.00
Bank Charges		3,054.00
		<u>16,12,932.50</u>

**Out of Health Care Fund****SCHEDULE -XXI**

Administration		1,19,201.00
Meals for Inpatient		12,183.06
Medicine for Caretakers		1,186.00
Dental Care Expenses		8,273.75
Higher Studies		3,600.00
Heart Operation Expenses		1,26,554.00
M.S.E. Expenses		2,44,454.00
Travel and Food Expenses		71,471.00
Salary & Wages		11,16,577.00
Bank Charges		7,100.00
Medicines & Consumables		2,70,724.25
Trainees Stipend		2,28,000.00
Emergency Referral Transport		5,149.00
Teaching Aid / Furniture Computers ,etc		1,19,143.00
Curative Care Expenses		3,896.00
ATMA ICU Units		94,173.00
Donation paid		12,48,000.00
Sanitation Project expenses		3,91,678.00
Canteen Expenses GAH		3,000.00
Rent Payable Paid		1,000.00
Paid to Canteen		1,221.94
TDS Paid		9,259.00
		<u>40,85,844.00</u>

**Closing Balances****SCHEDULE -XXII**

Cash in Hand		1,06,211.23
Cash at Bank with S.B.I. Gudalur		
- General Account		2,31,348.54
- Earmarked Fund Account		3,65,795.94
- HIV Programme		659.00
Cash at Bank with C.S.B. Gudalur		
- HIV Programme		1,258.18
- S.R.T.T.Project		32,410.00
- HSP Programme		3,72,963.00
- NRTT Programme		1,222.00
- NRTT CE Programme		10,87,912.77
		<u>21,99,780.66</u>



**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS**  
**SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS**  
**FOR THE YEAR 2013-2014**

<b>Receipts in General Account:</b>	<b>SCHEDULE - I</b>
Bank Interest	32,025.00
Interest on Fixed Deposit	1,74,676.00
Balawadi Income	6,400.00
Printing & Stationery	49,639.00
Exam Fees	7,970.00
BSS .Tuition Fees Collection	49,269.00
Insurance Reimbursement( incl TDS Rs.65,450.00)	6,54,500.00
Donations Received	6,62,344.00
Donations Received from kind	10,18,991.00
Govt. Bed Grant	36,67,656.00
Health Fund	2,27,215.00
GAH Project Income	56,34,246.00
Receipts from Give India Foundation	2,97,470.00
RNTCP - Grant	1,50,000.00
Sub centre Income	48,034.00
Sickle Cell Prog - Reimbursement	1,45,214.00
Mobile Outreach Programme Supervision Grant	2,50,500.00
Miscellaneous Receipt	67,250.00
Grant- Small grand programme	5,00,000.00
Grant- TNHSP	2,38,000.00
Gratuity Fund	3,76,182.00
	<u>1,42,57,581.00</u>
<b>S.R.T.T. Project</b>	<b>SCHEDULE - II</b>
Bank Interest	1,261.00
	<u>1,261.00</u>
<b>H.I.V Programme</b>	<b>SCHEDULE - III</b>
Bank Interest	147.00
ICTC Grant Receipt	6,384.00
	<u>6,531.00</u>
<b>HSP Programme</b>	<b>SCHEDULE - IV</b>
Mobile Outreach Programme	4,66,217.00
Mobile Outreach Programme Supervision	4,500.00
Sickle Cell Project	7,83,887.00
Sickle Cell Project - Reimbursement	1,67,479.00
Tribal Counselors Supervision Project	33,000.00
Tribal Counselors Project	3,90,643.00
Bank Interest	14,279.00
	<u>18,60,005.00</u>
<b>N.R.T.T. Project</b>	<b>SCHEDULE - V</b>
Bank Interest	1,482.00
Interest on Fixed Deposit	30,329.00
	<u>31,811.00</u>



**N.R.T.T. Clinical Establishment Project****SCHEDULE - VI**

NRTT-Grant		1,94,84,475.00
Interest on Fixed Deposit		1,54,321.00
		<u>1,96,38,796.00</u>

**Receipts in Earmarked Funds****SCHEDULE - VII****Health Care Fund:****GRAND RECEIVED**

## Give Foundation USA

- Dental Care	4,226.76	
- Meals	4,863.19	
- Emergency Referral Fund	4,127.84	
- General Maintenance	10,186.10	23,403.89
		<u>23,403.89</u>

**Give Foundation - India**

## Give Foundation - India

- Dental Care	1,000.00	
- Meals	580.00	
- Medicine for OP	2,000.00	
- Emergency Referral Fund	5,000.00	8,580.00
		<u>8,580.00</u>

## Medical Students Electives Programmes

14,21,310.36

## Other Donations

87,150.00

## AID Grants

4,32,000.00

## ATMA -ICU unit

1,18,232.13

## BSS Tuition fees

25,084.00

## Sanitation Project

15,66,250.00

**Grand received - Poristes**

-New Class Room and Lab	25,76,931.00	
- Staff Quarters & Dormitories	58,27,399.00	
- Paramedical Profession	36,74,093.00	1,20,78,423.00
		<u>1,20,78,423.00</u>
		<u>1,57,60,433.38</u>

**Expenditure out of General Fund****SCHEDULE - VIII****Administrative Expenses**

- Audit Fees	66,489.00	
- Bank Charges	4,379.00	
- Registration & Renewals	10,800.00	
- Legal Fees	3,915.00	
- Stationery & Postage Costs	1,60,300.50	
- Telephone Cost	57,857.00	
- House and Land Tax	1,11,159.00	
- Travel Cost	2,49,668.00	6,64,567.50
		<u>6,64,567.50</u>

**Curative Care Expenses**

- Consultant Clinics	1,70,187.00	
- Referral Expenses	1,29,991.00	3,00,178.00
		<u>3,00,178.00</u>

**Hospital Maintenance Expenses**

- Building Maintenance	2,97,903.00	
- Electricity Charges	1,94,440.00	
- Equipment Maintenance	1,24,232.00	
- General Consumables	76,212.00	
- Generator Maintenance	1,80,114.00	
- Electrical material & Maintenance	40,041.00	9,12,942.00
		<u>9,12,942.00</u>





<b>Medicine &amp; Consumables</b>		
- Dental Consumables	38,488.00	
- External Laboratory Costs	2,33,043.00	
- Laboratory Consumables	5,92,854.00	
- Medicals Consumables	1,93,511.00	
- Medicine Cost	<u>20,36,181.50</u>	30,94,077.50
<b>Other Activities</b>		
- Communication & Fund Raising		1,740.00
<b>Training Cost</b>		
- Training	1,00,997.00	
- Legal Assistance	<u>3,845.00</u>	1,04,842.00
<b>Personnel Cost</b>		
- Donation	2,23,800.00	
- Gratuity	3,76,182.00	
- Consultation	65,000.00	
- Rent Expenses	41,150.00	
- Salary - Administration	6,19,003.40	
- Salary - Balawadi	62,539.00	
- Salary - Campus Maintenance	59,717.00	
- Salary - Canteen Staff	1,89,263.00	
- Salary - Cleaning & Maintenance	2,03,206.00	
- Salary - Coordinator	3,81,000.00	
- Salary - Dentist	2,71,370.00	
- Salary - Doctors	12,22,397.00	
- Salary - Lab Technician	1,75,572.00	
- Salary - Nurses	4,27,826.20	
- Salary - Pharmacists	2,43,226.40	
- Salary - Staff Nurse	2,70,335.00	
- Salary - Xray Technician	34,959.00	
- Salary - Health Animators	8,20,495.80	
- Provident Fund Expenses	<u>5,92,652.20</u>	62,79,694.00
Ambulance Expenses		36,690.00
Biomedical Waste Management		20,000.00
Eco- Veg-Programme		33,730.00
Govt-Insurance claim payment		13,200.00
Health Fund expenses		20,500.00
Health Guides training		27,704.00
Mse.Expenses		13,529.00
Rates & Taxes		88,154.00
Surgical Instrument		9,292.00
Software development Charge		60,000.00
Tax paid		58,656.50
Transferred to Govt.HSP Account		4,84,000.00
Travel- Health Animators		1,05,617.00
Nutrition expenses		1,800.00
Wages		1,51,823.00
Mental Medicines-fund		1,20,050.00
		<u>1,26,02,786.50</u>



**Expenditure out of RNTCP Programme**

Civil workers		<b>SCHEDULE - IX</b>
Equipment maintenance		6,200.00
Lab materials		5,637.00
Printing and stationery		4,612.00
Procurement of drugs		7,925.00
Salary Lab technician		400.00
Vehicle hiring charge		51,796.00
		270.00

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76,840.00
**Expenditure out of GIVE India programme**

		<b>SCHEDULE - X</b>
Dental Care Expenses		44,000.00
Emergency Transport Cost		47,112.00
Meals Inpatients		56,840.00
Meals		2,320.00
Meals Caretakers		3,480.00
Medicine for Out Patients		47,000.00
Nutrition Fund- School Children		26,604.00
Nutrition Fund- Under 5		68,261.00

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2,95,617.00
**Expenditure out of NRTT Small Grant**

		<b>SCHEDULE -XI</b>
Salary- Health Animators		4,09,996.00
Nutrition Supplements		2,944.00
Travel Expenses		59,146.50
Administration Cost		20,000.00

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4,92,086.50
**Expenditure out of NRTT CE Project****Administration**

		<b>SCHEDULE - XII</b>
Bank Charges	1,041.00	
Printing & Stationery (includes office maintenance)	26,002.85	
Telephone Charges	4,661.00	
Travel cost	1,609.00	33,313.85

**Hospital Maintenance**

Electricity Charges and maintenance	742.00	
Building Maintenance	1,424.00	
Equipment Maintenance	515.00	
General Consumables	2,500.00	
Electrical Materials	2,475.00	7,656.00

**Medicine Consumables**

Medical Consumables	315.00	
Medicine	6,70,521.50	6,70,836.50

**Personnel**

Rent Expenses	82,950.00	
Salary Nurse	5,06,954.00	5,89,904.00
Other Expenses		560.00

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13,02,270.35


**Expenditure out of HSP Programme  
Govt Mobile Outreach Programme**

**SCHEDULE -XIII**

Salary to Doctor	2,40,000.00	
Salary to Driver	48,000.00	
Salary to Lab Technician	36,000.00	
Salary to Staff Nurse	60,000.00	
Vehicle Maintenance	<u>1,25,624.50</u>	5,09,624.50
<b>Sickle Cell Programme Expenses</b>		
Salary to Computer Operator	44,000.00	
Salary to Counselor	68,000.00	
Salary to Doctor	5,70,000.00	
Salary to Lab Technician	<u>72,000.00</u>	7,54,000.00
Salary Tribal Counselors		3,46,254.00
Bank Charges		3,054.00
		<u>16,12,932.50</u>

**Out of Health Care Fund**

**SCHEDULE -XIV**

Administration		1,19,201.00
Meals for Inpatient		12,183.06
Medicine for Caretakers		1,186.00
Dental Care Expenses		8,273.75
Higher Studies		3,600.00
Heart Operation Expenses		1,26,554.00
M.S.E. Expenses		2,44,454.00
Travel and Food Expenses		71,471.00
Salary & Wages		11,16,577.00
Bank Charges		7,100.00
Medicines & Consumables		2,70,724.25
Trainees Stipend		2,28,000.00
Emergency Referral Transport		5,149.00
Teaching Aid / Furniture Computers ,etc		1,19,143.00
Curative Care Expenses		3,896.00
ATMA ICU Units		94,173.00
Donation paid		12,48,000.00
Sanitation Project expenses		3,91,678.00
Canteen Expenses GAH		3,000.00
		<u>40,74,363.06</u>



**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS.  
BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2014**

LIABILITIES	SCH	Rs. Ps	ASSETS	SCH	Rs. Ps
<b>CAPITAL FUND</b>	<b>I</b>	7,06,03,428.46	<b>FIXED ASSETS</b>		
			At Cost as per Schedule	<b>IX</b>	8,16,17,670.73
<b>CORPUS FUND</b>	<b>II</b>	12,13,964.00	<b>DEPOSITS</b>		
			Rent Deposit		61,200.00
<b>HEALTH CARE FUND</b>	<b>III</b>	1,16,94,824.95	Water Connection Deposit		45,925.00
<b>GRATUITY FUND</b>	<b>IV</b>	14,26,738.71			
<b>NRTT CE GRANT</b>	<b>V</b>	13,30,335.59	<b>OTHER ASSETS - TDS Receivable</b>		65,450.00
<b>DIABETIC FUND</b>	<b>VI</b>	2,72,601.07	<b>FIXED DEPOSITS</b>	<b>X</b>	1,68,37,548.71
<b>MENTAL MEDICINE FUND</b>	<b>VII</b>	1,708.00	<b>LOANS &amp; ADVANCES</b>	<b>XI</b>	29,15,016.98
<b>BANK INTEREST FUND</b>	<b>VIII</b>	26,90,053.97	<b>CASH AND BANK BALANCES</b>	<b>XII</b>	21,99,780.66
<b>DEPRECIATION RESERVE</b>	<b>IX</b>	1,36,45,158.68			
<b>OTHER LIABILITIES</b>					
Provident Fund Payable		1,15,655.00			
Rent Payable		1,000.00			
Canteen payable		15,169.06			
TDS Payable		5,288.00			
5% Retention		7,26,666.59			
		<u>10,37,42,592.08</u>			<u>10,37,42,592.08</u>

Notes on Accounts separately annexed to balance sheet as schedule XIII.

Per our report of even date.  
Per our Report of even date.  
For J. MATHEW & CO.,  
(ICAI Regn. No. 002028S)

Secretary  
"ASHWINI"  
10/147, G2G3, Kotharvayal, P.B.No:20,  
ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS  
Gudalur, The Nilgiris-643212, India



C.M. JOHN MATHEW  
Chartered Accountant  
Proprietor,  
Membership No. 025343

OOTACAMUND,  
13.08.2014

**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS,  
GUDALUR, THE NILGIRIS  
SCHEDULES TO BALANCE SHEET - YEAR 2013-2014**

<b>CAPITAL FUND</b>		<b>SCHEDULE I</b>
Balance as on 01.04.2013		4,96,97,103.48
Add : i) Capital Expenditure out of Health Care Fund	29,78,664.56	
ii) Transfer from NRTT CE Capital Expenditure Grant	2,21,15,514.57	2,50,94,179.13
		<u>7,47,91,282.61</u>
Less: i) Transfer to Health Care Fund - Rent Advance Refunded	5,000.00	
ii) Excess of Expenditure over Income	41,73,276.15	
iii) Advances written off	4,838.00	
iv) Transfer to Corpus Fund	4,740.00	41,87,854.15
		<u>7,06,03,428.46</u>

<b>CORPUS FUND</b>		<b>SCHEDULE II</b>
Earmarked Fund 'Balance as on 01.04.2013		11,18,554.00
General Account Balance as on 01.04.2013	81,465.00	
Add: Received during the year	9,205.00	
Add: Transfer to Corpus Fund	4,740.00	95,410.00
		<u>12,13,964.00</u>

<b>HEALTH CARE FUND</b>		<b>SCHEDULE III</b>
Balance as on 01.04.2013		29,82,419.19
Add: Transfer from Income and Expenditure account	1,16,86,070.32	
Transfer from Capital Fund	5,000.00	1,16,91,070.32
		<u>1,46,73,489.51</u>
Less: Investments in Fixed Assets		29,78,664.56
		<u>1,16,94,824.95</u>

<b>GRATUITY FUND</b>		<b>SCHEDULE IV</b>
Earmarked Fund Balance as on 01.04.2013		3,04,691.71
General Account balance as on 01.04.2013	7,45,865.00	
Add: Transfer during the year	3,76,182.00	11,22,047.00
		<u>14,26,738.71</u>

<b>NRTT CE CAPITAL EXPENDITURE GRANT</b>		<b>SCHEDULE V</b>
Balance as on 01.04.2013		51,09,324.51
Transfer from Income & Expenditure account		1,83,36,525.65
		<u>2,34,45,850.16</u>
Less: Capital Expenditure during the year		2,21,15,514.57
		<u>13,30,335.59</u>

<b>DIABETIC FUND</b>		<b>SCHEDULE VI</b>
Balance as on 01.04.2013		2,72,601.07
		<u>2,72,601.07</u>

<b>MENTAL MEDICINE FUND</b>		<b>SCHEDULE VII</b>
Balance as on 01.04.2013		1,21,758.00
Less: Transfer from Income & Expenditure account		1,20,050.00
		<u>1,708.00</u>



**BANK INTEREST FUND**

Balance as on 01.04.2013  
 Add: Transfer from Income and Expenditure account

<b>SCHEDULE VIII</b>
21,71,678.97
<u>5,18,375.00</u>
<u>26,90,053.97</u>

**FIXED ASSETS (SEPARATELY ANNEXED)****SCHEDULE IX****FIXED DEPOSITS****SCHEDULE X**

Fixed Deposits :

General Fund balance as on 01.04.2013	1,01,80,079.71	
Add: Made during the year	<u>2,52,73,054.00</u>	
	3,54,53,133.71	
Less : Matured during the year	<u>2,04,73,115.00</u>	1,49,80,018.71

Corpus Fund balance as on 01.04.2013	18,24,878.00	
Add: Made during the year	<u>5,19,058.00</u>	
	23,43,936.00	
Less : Matured during the year	<u>4,86,406.00</u>	18,57,530.00

1,68,37,548.71**LOANS & ADVANCES****SCHEDULE XI****Program Referral and other Advances**

Balance as on 01.04.2013	47,01,046.32	
Add : Paid during the year	<u>66,22,892.13</u>	
	1,13,23,938.45	
Less: Transfer to Capital Fund	4,838.00	
Less: Received during the year	<u>84,04,083.47</u>	29,15,016.98

29,15,016.98**CASH AND BANK BALANCES****SCHEDULE XII**

Cash in Hand		1,06,211.23
Cash at Bank with S.B.I. Gudalur		
- General Account		2,31,348.54
- Earmarked Fund Account		3,65,795.94
- HIV Programme		659.00
Cash at Bank with C.S.B. Gudalur		
- HIV Programme		1,258.18
- S.R.T.T.Project		32,410.00
- HSP Programme		3,72,963.00
- NRTT Programme		1,222.00
- NRTT CE Programme		10,87,912.77

21,99,780.66

**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS.**  
**STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31ST MARCH 2014**

SCHEDULE IX

Particulars	Rate	GROSS BLOCK			DEPRECIATION			NET BLOCK	
		Balance as on	Addition	Balance as on	Balance as on	For the Year	Balance as on	Balance as on	Balance as on
		01.04.2013		31.03.2014	01.04.2013		31.03.2014	01.04.2013	31.03.2014
Land	0%	30,77,425.70	6,01,500.00	36,78,925.70	-	-	-	30,77,425.70	36,78,925.70
Building-Main	10%	20,45,948.48	29,66,150.77	50,12,099.25	14,81,716.41	2,04,730.75	16,86,447.16	5,64,232.07	33,25,652.09
Building - Block II	5%	77,425.00		77,425.00	-	3,871.25	3,871.25	77,425.00	73,553.75
Building - Sub centre	10%	54,372.92		54,372.92	44,562.33	981.06	45,543.39	9,810.59	8,829.53
Medical Equipment	15%	10,86,102.20	3,53,101.50	14,39,203.70	7,14,838.67	82,172.14	7,97,010.81	3,71,263.53	6,42,192.89
Dental Equipment	15%	30,740.00	6,014.00	36,754.00	26,028.30	1,157.81	27,186.10	4,711.70	9,567.90
Equipment Sub centre	15%	51,422.60		51,422.60	26,252.59	3,775.50	30,028.09	25,170.01	21,394.51
General Equipment	15%	12,82,544.95	1,45,318.50	14,27,863.45	5,80,104.43	1,16,264.97	6,96,369.39	7,02,440.52	7,31,494.06
Generator	15%	2,50,785.00		2,50,785.00	-	-	-	2,50,785.00	2,50,785.00
Furniture and Fixtures	10%	6,16,963.10		6,16,963.10	2,12,804.61	40,415.85	2,53,220.46	4,04,158.49	3,63,742.64
Computer and Accessories	60%	4,19,203.00	30,013.00	4,49,216.00	4,09,123.25	15,051.75	4,24,175.00	10,079.75	25,041.00
Building - Balwadi	10%	1,18,655.00		1,18,655.00	76,485.10	4,216.99	80,702.09	42,169.90	37,952.91
Building - Hospital	10%	1,09,09,509.00		1,09,09,509.00	33,54,128.54	7,55,538.05	41,09,666.59	75,55,380.46	67,99,842.41
Vehicle - Scooty	15%	42,157.00		42,157.00	21,406.64	3,112.55	24,519.20	20,750.36	17,637.80
Doctor Quarters	5%	21,31,136.00		21,31,136.00	2,55,869.52	93,763.32	3,49,632.84	18,75,266.48	17,81,503.16
Well	10%	2,36,200.00		2,36,200.00	56,625.03	17,957.50	74,582.52	1,79,574.98	1,61,617.48
Building - OP & IP Block etc.	5%	1,94,78,088.16	1,23,55,999.85	3,18,34,088.01	4,89,214.70	12,58,343.67	17,47,558.37	1,89,88,873.46	3,00,86,529.64
Building - Balawadi	5%	3,23,488.00		3,23,488.00	8,087.20	15,770.04	23,857.24	3,15,400.80	2,99,630.76
Well (WIP)	0%	1,01,800.00		1,01,800.00	-	-	-	1,01,800.00	1,01,800.00
Supporting Systems	15%	26,15,358.00	8,89,651.50	35,05,009.50	1,96,151.85	4,29,604.79	6,25,756.64	24,19,206.15	28,79,252.87
- Computer Hardware	60%	1,38,887.00	3,04,330.00	4,43,217.00	41,666.10	1,49,631.54	1,91,297.64	97,220.90	2,51,919.36
- Computer Software	60%	78,137.00	27,000.00	1,05,137.00	23,441.10	40,917.54	64,358.64	54,695.90	40,778.36
Equipments	15%	73,94,375.00	60,99,569.50	1,34,93,944.50	5,54,578.13	14,83,437.24	20,38,015.37	68,39,796.88	1,14,55,929.13
- Patient Utility Materials	50%	77,071.00		77,071.00	19,267.75	28,901.63	48,169.38	57,803.25	28,901.63
- Computer & Accessories	60%	26,850.00		26,850.00	8,055.00	11,277.00	19,332.00	18,795.00	7,518.00
Furniture	10%	11,41,096.00	11,14,853.50	22,55,949.50	57,054.80	1,64,146.80	2,21,201.60	10,84,041.20	20,34,747.91
Waste Management	15%	-	8,19,813.22	8,19,813.22	-	61,485.99	61,485.99	-	7,58,327.23
Vehicle - Ambulance	0%	-	10,07,827.00	10,07,827.00	-	-	-	-	10,07,827.00
Bio Gas	15%	-	15,612.48	15,612.48	-	1,170.94	1,170.94	-	14,441.54
Building Under Construction	0%	-	10,75,175.80	10,75,175.80	-	-	-	-	10,75,175.80
		5,38,05,740.11	2,78,11,930.62	8,16,17,670.73	86,57,462.03	49,87,696.65	1,36,45,158.68	4,51,48,278.08	6,79,72,512.05



**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS,  
GUDALUR, THE NILGIRIS  
ACCOUNTING POLICIES AND NOTES FORMING PART OF  
THE BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2014**

**SCHEDULE – XIII**

**A. ACCOUNTING POLICIES**

1. The financial statements are generally prepared under the Historical cost convention, cash basis of accounting and as a going concern.

**2. Fund Accounts**

Receipts in Earmarked Fund accounts including interest in earmarked deposits and revenue expenditure out of the funds is considered in income and expenditure accounts and the revenue surplus or deficit in these accounts is appropriated to respective fund accounts.

**3. Fixed Assets**

- i) The Fixed Assets are stated at written down value (historical cost less depreciation). Amount realised for sale of old assets are credited to respective asset account.
- ii) The Fixed Assets acquired out of Fund Accounts have been capitalized for which credit has been given to the Capital Fund.

**4. Fixed Deposits**

Investments and fixed Deposits are stated at Cost and diminution in value is not provided unless it is of a permanent nature.

**5. Depreciation**

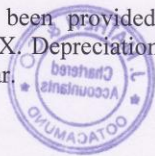
The depreciation has been provided under written down value method at the rates indicated in Schedule IX. Depreciation has been provided at 50% of the normal rates for additions during the year.

**6. Revenue Recognition**

The Institution generally follows the cash basis of accounting and recognizes income and expenditure on a cash basis. Interest accrued but not due / received is not considered in accounts since cash basis of accounting is followed.

**7. Use of Estimates**

The preparation of Financial Statements requires the management to make estimates and assumptions that affect the reported balances of assets and liabilities as at the date of financial statement and reported amount of income and expenses during the year.





**8. Retirement and Employment Benefit**

Contribution to Provident Fund and Pension Fund are charged against revenue every year. In respect of Gratuity, an appropriation is made by the Association annually based on workings of the institution.

**9. Income Tax**

The Institution is registered as a Charitable Institution under the Income Tax Act, 1961 and hence the income is exempt from tax subject to the compliance with the provisions of the Act.

**10. Subsidy and Grant**

Subsidy and grants are recognized only on receipt. Subsidy relating to specific depreciable fixed assets is accounted as a deduction from the gross value of the assets to arrive at their book value.

**11. Consistency**

The above accounting policies are followed consistently.

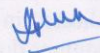
**B. NOTES ON ACCOUNTS**

- i) Balances outstanding in party accounts and deposits are not separately confirmed. Fixed deposit receipts are physically verified.
- ii) The previous year figures have been regrouped and reclassified wherever necessary to conform to the classification for the year.

OOTACAMUND,  
13.08.2014



For J.MATHEW & Co.  
ICAI Regn. No. 002028S

  
C.M. JOHN MATHEW  
Chartered Accountant.  
Proprietor  
Memb. No. 025343

