

CONSOLIDATED ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2016

J.MATHEW & CO.,
100, Commissioners Road,
Near Breaks Primary School,
Ootacamund- 643 001,
Tel: 0423 - 2442324,
04262 - 261654,
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J.MATHEW & Co.
Chartered Accountants

100, Commissioners Road
Near Breeks Primary School
Ootacamund - 643 001
The Nilgiris - Tamilnadu
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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, 2016 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

Secretary
"ASHWINI"
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ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
Gudalur, The Nilgiris-643212, India



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.

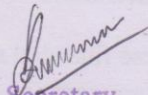
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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, 2016; and
- (ii) In the case of the Income and Expenditure Account of the net deficit for the year ended on the date.

OOTACAMUND,
29.06.2016


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



For J.MATHEW & Co.,
(ICAI Regn.No. 0020285)


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 2016**

RECEIPTS	SCH	Rs.P	PAYMENTS	SCH	Rs.P
To Opening Balances			By Fixed Assets		
	I	22,84,702.27	Out of General Account	XIII	5,12,938.00
To Receipts as per Schedule			Out of Health Care Fund	XIV	5,29,790.00
- General Account	II	1,33,95,032.20	N.R.T.T.CE Project	XV	2,86,815.00
- Health Care Fund	III	1,29,29,584.11			
- S.R.T.T. Project	IV	61,34,140.00	By Advances and Deposits		
- HIV Programme	V	12.00	Out of General Account	XVI	37,58,861.00
- HSP Programme	VI	5,16,919.00	Out of Health Care Fund	XVII	34,94,903.00
- N.R.T.T. Project	VII	2,419.00	Out of N.R.T.T.CE Project	XVIII	3,13,000.00
- N.R.T.T. Corpus Fund	IX	12,83,925.00			
To Advances and Deposits			By Expenses as per Schedule		
Out of General Account	X	37,34,239.00	Out of General Account	XIX	1,06,12,989.60
Out of Health Care Fund	XI	18,49,743.00	Out of RNTCP Programme	XX	1,26,635.00
Out of N.R.T.T.CE Project	XII	3,13,000.00	Out of Give Programme	XXI	1,82,408.00
			Out of S.R.T.T. Project	XXII	25,68,117.08
To Fixed deposit Matured		2,02,35,375.00	Out of N.R.T.T. CE Project	XXIII	42,424.38
To Provision for Gratuity		6,26,813.00	Out of HSP Programme	XXIV	6,23,231.00
			Out of Health Care Fund	XXV	1,23,02,519.62
			Out of Health NRTT Corpus		12,02,204.00
			By Provision for Gratuity		6,26,813.00
			By Fixed deposit made		2,28,25,151.25
			By Closing Balances	XXVI	32,97,103.65
		<u>6,33,05,903.58</u>			<u>6,33,05,903.58</u>

Note : Refer Balance Sheet

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

OOTACAMUND,
29.06.2016



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

**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016**

EXPENDITURE		SCH	Rs.P	INCOME		SCH	Rs.P
To	General Fund	IX	1,06,12,989.60	By	General Account	I	1,33,95,032.20
To	RNTCP Programme	X	1,26,635.00	By	S.R.T.T. Project	II	57,36,004.00
To	GIVE Programme	XI	1,82,408.00	By	HIV Programme	III	12.00
To	HIV - ICTC Programme	XII	-	By	HSP Programme	IV	5,16,919.00
To	NRTT CE Project	XIII	42,424.38	By	N.R.T.T. Project	V	2,419.00
To	HSP Programme	XIV	6,23,231.00	By	N.R.T.T. CE Project	VI	-
To	NRTT Corpus Fund	XV	12,01,204.00	By	N.R.T.T. Corpus Fund	VII	12,83,925.00
To	SRTT Project	XVI	21,73,011.08	By	Receipts out of Earmarked Fund - Health Care Fund - Interest Fund	VIII	1,26,21,924.11 3,07,660.00
To	Payments out of Earmarked Fund		1,23,02,519.62				
To	Grand Refunded		62,24,631.99				
To	Depreciation as per Schedule		3,74,840.64				
To	Excess of Income over Expenditure		<u>3,38,63,895.31</u>				<u>3,38,63,895.31</u>
To	Gratuity - Transfer to Gratuity Fund		6,26,813.00	By	Excess of Income over Expenditure b/d		3,74,840.64
To	Transfer to Bank Interest Fund		3,07,660.00				
To	Transfer to NRTT Corpus Fund		82,721.00	By	Excess of Expenditure over Income Transfer to Capital Fund		9,64,507.85
To	Transfer to Health Care Fund		3,19,404.49				
To	Transfer to Corpus Fund		2,750.00				
			<u>13,39,348.49</u>				<u>13,39,348.49</u>

Note : Refer Balance Sheet

OQTACAMUND
29.06.2016

(Signature)
Secretary
"ASHWINI"

10/147, G2G3, Kotharvayal, P. No:20,
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Gudalur, The Nilgiris-643212, India



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

(Signature)
C.M. JOHN MATTHEW
Chartered Accountant
Proprietor,
Membership No. 025343

**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2015-2016**

RECEIPTS

Opening Balances

	SCHEDULE - I
Cash in Hand	1,66,338.54
Cash at Bank with S.B.I Gudalur:	
- Earmarked Fund Account	6,02,614.66
- General A/c	6,94,415.89
- HSP Programme A/c	957.00
- NRTT. CE Programme A/c	3,28,789.18
Cash at Bank with C.S.B. Gudalur	
- HSP. Programme A/c	2,92,694.00
- NRTT. Programme A/c	1,98,893.00
	22,84,702.27

Receipts in General Account:

	SCHEDULE - II
Bank Interest	19,380.00
Interest on Fixed Deposit	72,320.00
Canteen Income - Ashwini	3,32,044.00
Canteen Income - GAH	8,97,383.00
BSS Tuition Fees Collection	39,573.00
Insurance Reimbursement	1,08,800.00
Donations Received	16,56,500.00
Govt. Bed Grant	8,02,101.00
Health Fund	2,85,880.00

GAH Project Income

Dental Non Tribal	2,19,451.00	
Dental Tribal	36,807.00	
Inpatient Non Tribal	21,17,891.00	
Inpatient Tribal	50,389.00	
Laboratory Collections Tribal	12,51,980.00	
Laboratory Collections Non Tribal	54,380.00	
Outpatient Non Tribal - Consultation	9,82,330.00	
Outpatient Tribal - Consultation	2,64,330.00	
Outpatient Non Tribal - Proceder	2,36,354.00	
Outpatient Tribal - Proceder	11,451.00	
Outpatient Tribal	18,390.00	
Outpatient Non Tribal	4,40,010.00	
Outpatient Non Tribal Income pharmacy	18,85,449.55	
Outpatient Tribal Income pharmacy	51,774.00	
X-Ray Non-Tribal	1,51,982.00	
X-Ray Tribal	11,720.00	77,84,688.55

Receipts from Give India Foundation

Caretakers 10-Meals	7,538.51
Corpus Fund	250.00
Dental Care Fund	11,000.00
General Fund	6,77,842.14
Outpatient Medicine Fund	7,000.00

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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

Emergency Transport Fund	14,000.00	
Nutrition fund	91,512.00	8,09,142.65
Sickle Cell Prog - Reimbursement		2,38,348.00
Government TB Programme		75,000.00

Miscellaneous Receipt

Balawadi Income	20,900.00	
Miscellaneous Receipts	69,509.00	
Sale of Outpatient Notebook	1,23,340.00	
Sub centre Income	58,754.00	
Xerox	1,369.00	2,73,872.00
		<u>1,33,95,032.20</u>

Receipts in Earmarked Funds

SCHEDULE - III

Health Care Fund:

GRAND RECEIVED

Give Foundation - India

- Dental Care	5,003.38	
- Meals	138.23	
- Caretakers meals of patient and pharame	580.00	
- Medicine for OP	997.61	
-Corpus Fund	2,500.00	
- Emergency Referral Fund	5,001.00	14,220.22

Give Foundation - USA

- Meals	8,299.58	
- Dental Care,	2,105.99	
- General fund	2,013.00	
- Emergency Referral Fund	2,031.00	14,449.57

Medical Students Electives Programmes	17,77,807.74	
Other Donations	47,78,206.58	
HIV Project	2,50,000.00	68,06,014.32

Grand received - Poristes

- Paramedical Profession		57,87,240.00
Interest on Fixed Deposits		1,11,572.00
Interest on Savings Bank		45,724.00
Corpus Fund Interest		1,50,364.00
		<u>1,29,29,584.11</u>

S.R.T.T. Project

SCHEDULE - IV

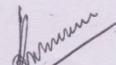
Bank Interest		4.00
SRTT - Grant		57,36,000.00
TDS Recovery		40,695.00
Provident Fund Payable		1,05,595.00
Loans & Advances		2,51,846.00
		<u>61,34,140.00</u>

H.I.V Programme

SCHEDULE - V

Bank Interest		12.00
		<u>12.00</u>

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SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

HSP Programme	SCHEDULE - VI
Sickle Cell Project	3,08,000.00
THC Supervision	33,000.00
Tribal Counselors Project	1,64,258.00
Bank Interest	11,661.00
	5,16,919.00
	5,16,919.00
N.R.T.T. Project	SCHEDULE - VII
Bank Interest	2,419.00
	2,419.00
	2,419.00
NRTT Corpus Fund	SCHEDULE -IX
Bank Interest	12,555.00
Interest on Corpus Fund	12,56,625.00
Fixed Deposit Interest	14,745.00
	12,83,925.00
	12,83,925.00
ADVANCES & DEPOSITS	SCHEDULE -X
Out of General Account:	
Loan and Advances	18,09,407.00
Salary Payable	91,365.00
Provident Fund Payable	17,64,410.00
TDS Payable	2,774.00
Exam Fees Payable	42,337.00
Uniform Fees Payable	23,946.00
	37,34,239.00
	37,34,239.00
Out of Health Care Fund	SCHEDULE - XI
Loans & Advances	14,18,025.00
TDS Recovery	95,301.00
Provident Fund	3,36,417.00
	18,49,743.00
	18,49,743.00
Out of NRTT CE	SCHEDULE - XII
Loans & Advances	3,13,000.00
	3,13,000.00
	3,13,000.00
Other Capital Expenditure	SCHEDULE - XIII
Out of General Account:	
Building	
- Building Doctors Quarters - II	472.00
Furniture and Fixtures	28,216.00
Medical Equipment	35,289.00
Equipment General	11,254.00
Electrical Equipment	49,598.00
Building under construction -	2,72,912.00
Computer and Accessories	4,900.00
Revetment	1,10,297.00
	5,12,938.00
	5,12,938.00

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SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

Out of Health Care Fund :

SCHEDULE - XIV

Building Under Construction	(2,50,406.00)
Building - Poristers project	-
- Dormitories for Students	1,06,402.00
General Equipment	17,500.00
Computer	1,31,800.00
Building	1,44,004.00
Medical Equipment	3,80,490.00
	<u>5,29,790.00</u>

N.R.T.T. CE Project

SCHEDULE - XV

Capital Expenditure	
Access Road Phase - 2	2,86,815.00
	<u>2,86,815.00</u>

ADVANCES & DEPOSITS

Out of General Account:

SCHEDULE - XVI

Loan and Advances	18,03,181.00
TDS Receivable	10,880.00
TDS Payable Paid	3,171.00
Salary Payable Paid	91,430.00
Provident Fund Payable Paid	17,83,089.00
Exam Fees Paid	41,456.00
Uniform Fees Paid	23,946.00
Mental Illness Med- Fund	1,708.00
	<u>37,58,861.00</u>

Out of Health Care Fund


SCHEDULE - XVII

Loans & Advances	30,42,105.00
Provident Fund	3,55,191.00
TDS Paid	97,607.00
	<u>34,94,903.00</u>

Out of NRTT CE

SCHEDULE - XVIII

Loans & Advances	3,13,000.00
	<u>3,13,000.00</u>


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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

		SCHEDULE - XIX
Expenditure out of General Fund		
Administrative Expenses		
- Audit Fees and other Expenses	10,790.00	
- Bank Charges	6,324.10	
- Registration & Renewals	86,953.00	
- Stationery & Postage Costs	1,36,718.00	
- Telephone Cost	68,550.00	
- Miscellaneous Expenses	16,622.00	
- Travel Cost	65,473.00	3,91,430.10
Curative Care Expenses		
- Consultant Clinics	1,75,544.00	
- Referral Expenses	1,89,922.00	3,65,466.00
Hospital Maintenance Expenses		
- Building Maintenance	3,13,181.00	
- Electricity Charges	1,59,244.00	
- Equipment Maintenance	2,11,383.00	
- General Consumables	71,243.00	
- Generator Maintenance	1,59,047.00	
- Electrical material & Maintenance	1,16,490.00	10,30,588.00
Medicine & Consumables		
- Dental Consumables	37,345.00	
- Laboratory Consumables	7,74,216.50	
- Medicals Consumables	1,99,843.00	
- X-Ray Expenses	1,500.00	
- Medicine Cost	13,39,618.00	23,52,522.50
Training Cost		
- Training	39,496.00	39,496.00
Personnel Cost		
- Donation	3,16,949.00	
- Rent Expenses	87,000.00	
- Salary - Administration	1,59,421.00	
- Salary - Balawadi	66,885.00	
- Salary - Campus Maintenance	1,29,949.00	
- Salary - Canteen Staff	1,61,250.00	
- Salary - Cleaning & Maintenance	3,29,611.00	
- Salary - Coordinator	49,020.00	
- Salary - Counsellor	1,14,580.00	
- Salary - Dentist	-10,000.00	
- Salary - Doctors	60,000.00	
- Salary - Lab Technician	3,23,029.00	
- Salary - Nurses	8,67,952.00	
- Salary - Pharmacists	2,90,319.00	
- Salary - Anesthetic Technician	47,636.00	
- Salary - X-ray Technician	73,663.00	
- Salary - Driver	56,040.00	
- Salary - Health Animators	3,72,180.00	
- Provident Fund Expenses	9,77,888.00	44,93,372.00

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SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)**

Ambulance Expenses	1,04,725.00
Biomedical Waste Management	22,000.00
Scholarship Fund	(29,240.00)
Govt-Insurance claim payment	14,300.00
Health Fund expenses	25,300.00
Health Guides training	30,449.00
Canteen Expenses - Ashwini	1,59,853.00
Canteen Expenses - GAH	11,23,110.00
Rates & Taxes	68,960.00
Hospital Jubilee Expenses	1,01,758.00
Subcentre Expenses	3,183.00
SalesTax paid	70,931.00
Travel- Health Animators	8,835.00
Blood Bank Expenses	17,079.00
Wages	2,16,312.00
TCS Charges	1,788.00
TDS Interest	7.00
Road for access	765.00
	1,06,12,989.60

RNTCP Programme

Expenditure out of RNTCP Programme

Equipment maintenance	16,500.00
Lab materials	33,965.00
Printing and stationery	7,500.00
Cleaning and Maintenance	22,000.00
Salary Lab technician	38,500.00
Civil Works	7,500.00
Vehicle Maintenance	670.00
	1,26,635.00

SCHEDULE - XX

Expenditure out of GIVE India Programme

Dental Care Expenses	13,000.00
Emergency Transport Cost	10,000.00
Meals Caretakers	6,380.00
Medicine for Out Patients	28,000.00
Nutrition Fund- School Children	29,068.00
Nutrition Fund- Under 5	95,960.00
	1,82,408.00

SCHEDULE - XXI

Expenditure out of SRTT Project

Bank Charges	499.08
Operational Expenses	19,49,182.00
TDS Paid	37,665.00
Loans & Advances	2,51,846.00
Provident Fund Paid	1,05,595.00
Nutrition Food Cost	15,000.00
Salary	2,08,330.00
	25,68,117.08

SCHEDULE -XXII

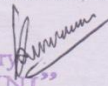
Expenditure out of NRTT CE Project

Administration

Bank Charges	0.18	
Printing & Stationery (includes office maintenance)	0.20	0.38

Personnel

Salary Nurse	42,424.00	42,424.00
		42,424.38


Secretary
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SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

Expenditure out of HSP Programme		SCHEDULE - XXIII
Sickle Cell Programme		
Salary to Computer Operator	28,000.00	
Salary to Counselor	60,000.00	
Salary to Doctor	2,80,000.00	
Salary to Lab Technician	42,000.00	
Salary Tribal Counselors	1,80,000.00	5,90,000.00
Bank Charges		231.00
TCS Transfer		33,000.00

6,23,231.00

Out of Health Care Fund		SCHEDULE -XXIV
Administration		3,51,710.00
Travel and Food Expenses		1,96,669.00
Postage and stationery		2,76,848.00
Meals for Caretakers		4,673.57
Dental Care Expenses		7,140.62
Higher Studies		1,99,700.00
Students Counseling Expenses		5,945.00
Heart Operation Expenses		3,72,535.00
Blood bank expenses		38,334.00
M.S.E. Expenses		1,77,459.00
Salary & Wages		59,42,410.00
Bank Charges		4,948.62
Repairs and maintenance		1,26,173.42
Medicines & Consumables		17,77,898.38
Trainees Stipend and Food expenses		8,45,440.00
Referral Expenses		15,486.00
Referral Transport		5,006.00
Donation paid		15,67,500.00
Sanitation Project expenses		1,88,298.00
Canteen Expenses - Ashwini		1,53,548.00
Canteen Expenses GAH		4,305.01
General Consumables		4,808.00
ANM Training School		24,528.00
HIV - Health Education Sessions		3,650.00
HIV - HIV and DOTS Provider Training		2,720.00
HIV - Home Visits for Counselling		931.00
HIV - Screening for TB		3,855.00

1,23,02,519.62

NRTT Corpus Fund		
Salary		12,01,204.00
Loan and Advance		1,000.00

12,02,204.00

FIXED DEPOSIT		
Fixed Deposit Made -Corpus Fund		1,56,47,858.47
Fixed Deposit Made -General		36,77,292.78

1,93,25,151.25

Closing Balances		SCHEDULE -XXVI
Cash in Hand		1,66,713.89
Cash at Bank with S.B.I. Gudalur		-
- General Account		19,68,668.97
- Earmarked Fund Account		8,86,101.79
Cash at Bank with C.S.B. Gudalur		-
- HSP Programme		1,86,382.00
- NRTT Corpus Fund		89,237.00

32,97,103.65

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



ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR 2015-2016

Receipts in General Account:	SCHEDULE - I
Bank Interest	19,380.00
Interest on Fixed Deposit	72,320.00
Canteen Income - Ashwini	3,32,044.00
Canteen Income - GAH	8,97,383.00
BSS .Tuition Fees Collection	39,573.00
Insurance Reimbursement	1,08,800.00
Donations Received	16,56,500.00
Govt. Bed Grant	8,02,101.00
Health Fund	2,85,880.00
GAH Project Income	77,84,688.55
Receipts from Give India Foundation	8,09,142.65
Sickle Cell Prog - Reimbursement	2,38,348.00
Government TB Programme	75,000.00
Miscellaneous Receipt	2,73,872.00
	<hr/> <hr/> 1,33,95,032.20 <hr/> <hr/>
S.R.T.T. Project	SCHEDULE - II
Bank Interest	4.00
SRTT - Grant	57,36,000.00
	<hr/> <hr/> 57,36,004.00 <hr/> <hr/>
H.I.V Programme	SCHEDULE - III
Bank Interest	12.00
	<hr/> <hr/> 12.00 <hr/> <hr/>
HSP Programme	SCHEDULE - IV
Sickle Cell Project	3,08,000.00
Tribal Counselors Project	1,64,258.00
Bank Interest	11,661.00
TCS Transfer	33,000.00
	<hr/> <hr/> 5,16,919.00 <hr/> <hr/>
N.R.T.T. Project	SCHEDULE - V
Bank Interest	2,419.00
	<hr/> <hr/> 2,419.00 <hr/> <hr/>
NRTT Corpus Fund	SCHEDULE - VII
Bank Interest	12,555.00
Interest on Corpus Fund	12,56,625.00
Fixed Deposit Interest	14,745.00
	<hr/> <hr/> 12,83,925.00 <hr/> <hr/>

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



Contd...

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

Receipts in Earmarked Funds

SCHEDULE - VIII

Health Care Fund:

GRAND RECEIVED

Give Foundation - India

- Dental Care	5,003.38	
- Meals	138.23	
- Caretakers meals of patient and pharam	580.00	
- Medicine for OP	997.61	
-Corpus Fund	2,500.00	
- Emergency Referral Fund	5,001.00	14,220.22

Give Foundation - USA

- Meals	8,299.58	
- Dental Care	2,105.99	
- General fund	2,013.00	
- Emergency Referral Fund	2,031.00	14,449.57

Medical Students Electives Programmes 17,77,807.74

Other Donations 47,78,206.58

HIV Project 2,50,000.00

Grand received - Poristes 57,87,240.00

Interest on Fixed Deposits 1,11,572.00

Interest on Savings Bank 45,724.00

Corpus Fund Interest 1,50,364.00

1,29,15,363.89

Expenditure out of General Fund

SCHEDULE - IX

Administrative Expenses

- Audit Fees and other Expenses	10,790.00	
- Bank Charges	6,324.10	
- Registration & Renewals	86,953.00	
- Stationery & Postage Costs	1,36,718.00	
- Telephone Cost	68,550.00	
- Miscellaneous Expenses	16,622.00	
- Travel Cost	65,473.00	3,91,430.10

Curative Care Expenses

- Consultant Clinics	1,75,544.00	
- Referral Expenses	1,89,922.00	3,65,466.00

Hospital Maintenance Expenses

- Building Maintenance	3,13,181.00	
- Electricity Charges	1,59,244.00	
- Equipment Maintenance	2,11,383.00	
- General Consumables	71,243.00	
- Generator Maintenance	1,59,047.00	
- Electrical material & Maintenance	1,16,490.00	10,30,588.00

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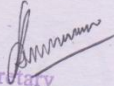


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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

Medicine & Consumables		
- Dental Consumables	37,345.00	
- Laboratory Consumables	7,74,216.50	
- Medicals Consumables	1,99,843.00	
- X-Ray Expenses	1,500.00	
- Medicine Cost	<u>13,39,618.00</u>	23,52,522.50
Training Cost		
- Training	<u>39,496.00</u>	39,496.00
Personnel Cost		
- Donation	3,16,949.00	
- Rent Expenses	87,000.00	
- Salary - Administration	1,59,421.00	
- Salary - Balawadi	66,885.00	
- Salary - Campus Maintenance	1,29,949.00	
- Salary - Canteen Staff	1,61,250.00	
- Salary - Cleaning & Maintenance	3,29,611.00	
- Salary - Coordinator	49,020.00	
- Salary - Counsellor	1,14,580.00	
- Salary - Dentist	10,000.00	
- Salary - Doctors	60,000.00	
- Salary - Lab Technician	3,23,029.00	
- Salary - Nurses	8,67,952.00	
- Salary - Pharmacists	2,90,319.00	
- Salary - Anesthetic Technician	47,636.00	
- Salary - X-ray Technician	73,663.00	
- Salary - Driver	56,040.00	
- Salary - Health Animators	3,72,180.00	
- Provident Fund Expenses	<u>9,77,888.00</u>	44,93,372.00
Ambulance Expenses		1,04,725.00
Biomedical Waste Management		22,000.00
Scholarship Fund		(29,240.00)
Govt-Insurance claim payment		14,300.00
Health Fund expenses		25,300.00
Health Guides training		30,449.00
Canteen Expenses - Ashwini		1,59,853.00
Canteen Expenses - GAH		11,23,110.00
Rates & Taxes		68,960.00
Hospital Jubilee Expenses		1,01,758.00
Subcentre Expenses		3,183.00
SalesTax paid		70,931.00
Travel- Health Animators		8,835.00
Blood Bank Expenses		17,079.00
Wages		2,16,312.00
TCS Charges		1,788.00
TDS Interest		7.00
Road for access		<u>765.00</u>
		<u>1,06,12,989.60</u>

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



ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

Expenditure out of RNTCP Programme	SCHEDULE - X
Equipment maintenance	16,500.00
Lab materials	33,965.00
Printing and stationery	7,500.00
Cleaning and Maintenance	22,000.00
Salary Lab technician	38,500.00
Civil Works	7,500.00
Vehicle Maintenance	670.00
	1,26,635.00

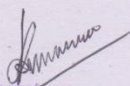
Expenditure out of GIVE India programme	SCHEDULE - XI
Dental Care Expenses	13,000.00
Emergency Transport Cost	10,000.00
Meals Caretakers	6,380.00
Medicine for Out Patients	28,000.00
Nutrition Fund- School Children	29,068.00
Nutrition Fund- Under 5	95,960.00
	1,82,408.00

Expenditure out of NRTT CE Project	SCHEDULE - XII	
Administration		
Bank Charges	0.18	
Printing & Stationery (includes office maintenance)	0.20	0.38
Personnel		
Salary Nurse	42,424.00	42,424.00
		42,424.38

Expenditure out of HSP Programme	SCHEDULE -XIII	
Sickle Cell Programme Expenses		
Salary to Computer Operator	28,000.00	
Salary to Counselor	60,000.00	
Salary to Doctor	2,80,000.00	
Salary to Lab Technician	42,000.00	
Salary Tribal Counselors	1,80,000.00	5,90,000.00
Bank Charges		231.00
TCS Transfer		33,000.00
		6,23,231.00

NRTT Corpus Fund	SCHEDULE -XIV	
Salary		12,01,204.00
		12,01,204.00

Expenditure out of SRTT Project	SCHEDULE -XV	
Bank Charges		499.08
Operational Expenses		19,49,182.00
Nutrition Food Cost		15,000.00
Salary		2,08,330.00
		21,73,011.08

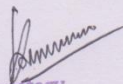

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 ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
 Gudalur, The Nilgiris-643212, India



Contd...

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR 2015-2016 (Contd...)

Out of Health Care Fund	SCHEDULE -XVI
Administration	3,51,710.00
Travel and Food Expenses	1,96,669.00
Postage and stationery	2,76,848.00
Meals for Caretakers	4,673.57
Dental Care Expenses	7,140.62
Higher Studies	1,99,700.00
Students Counseling Expenses	5,945.00
Heart Operation Expenses	3,72,535.00
Blood bank expenses	38,334.00
M.S.E. Expenses	1,77,459.00
Salary & Wages	59,42,410.00
Bank Charges	4,948.62
Repairs and maintenance	1,26,173.42
Medicines & Consumables	17,77,898.38
Trainees Stipend and Food expenses	8,45,440.00
Referral Expenses	15,486.00
Referral Transport	5,006.00
Donation paid	15,67,500.00
Sanitation Project expenses	1,88,298.00
Canteen Expenses - Ashwini	1,53,548.00
Canteen Expenses GAH	4,305.01
General Consumables	4,808.00
ANM Training School	24,528.00
HIV - Health Education Sessions	3,650.00
HIV - HIV and DOTS Provider Training	2,720.00
HIV - Home Visits for Counselling	931.00
HIV - Screening for TB	3,855.00
	1,23,02,519.62


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



ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS,
BALANCE SHEET AS AT 31st MARCH 2016

LIABILITIES	SCH	Rs. Ps	ASSETS	SCH	Rs. Ps
CAPITAL FUND	I	/ 7,77,26,222.90	FIXED ASSETS	IX	9,86,40,197.40
			At Cost as per Schedule		
CORPUS FUND	II	/ 12,16,714.00	DEPOSITS		
			Rent Deposit		66,200.00
HEALTH CARE FUND	III	/ 3,57,091.45	Water Connection Deposit		45,925.00
			Electricity Deposit		40,500.00
GRATUITY FUND	IV	/ 25,78,042.71			
NRTT CE GRANT <i>SEVERE GRANT</i>	V	-	OTHER ASSETS - TDS Receivable		2,45,157.00
DIABETIC FUND	VI	/ 2,72,601.07	FIXED DEPOSITS	X	2,22,73,944.25
MENTAL MEDICINE FUND	VII	-	LOANS & ADVANCES	XI	16,61,962.00
BANK INTEREST FUND	VIII	27,97,588.97	CASH AND BANK BALANCES	XII	32,97,103.65
NRTT CORPUS FUND		/ 1,50,89,237.00			
DEPRECIATION RESERVE	IX	/ 2,61,26,423.02			
OTHER LIABILITIES					
Provident Fund Payable		/ 96,677.00			
TDS Payable		/ 9,510.18			
Exam Fees Payable		/ 881.00			
		<u>12,62,70,989.30</u>			<u>12,62,70,989.30</u>

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



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

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


OOTACAMUND,
29.06.2016

Ashwini
Secretary
"ASHWINI"

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

**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS,
GUDALUR, THE NILGIRIS
SCHEDULES TO BALANCE SHEET - YEAR 2015-2016**

CAPITAL FUND		SCHEDULE I
Balance as on 01.04.2015		7,81,60,940.75
Add : i) Capital Expenditure out of Health Care Fund		5,29,790.00
		<u>7,86,90,730.75</u>
Less: i) Excess of Expenditure over Income		9,64,507.85
		<u>7,77,26,222.90</u>
CORPUS FUND		SCHEDULE II
Earmarked Fund 'Balance as on 01.04.2015		12,13,964.00
Add: Received during the year		2,750.00
		<u>12,16,714.00</u>
HEALTH CARE FUND		SCHEDULE III
Balance as on 01.04.2015		5,67,476.96
Add: Transfer from Income and Expenditure account		3,19,404.49
		<u>8,86,881.45</u>
Less: Investments in Fixed Assets		5,29,790.00
		<u>3,57,091.45</u>
GRATUITY FUND		SCHEDULE IV
Earmarked Fund Balance as on 01.04.2015		19,51,229.71
Add: Transfer during the year	6,26,813.00	6,26,813.00
		<u>25,78,042.71</u>
NRTT CE CAPITAL EXPENDITURE GRANT		SCHEDULE V
Balance as on 01.04.2015		-
DIABETIC FUND		SCHEDULE VI
Balance as on 01.04.2015		2,72,601.07
		<u>2,72,601.07</u>
MENTAL MEDICINE FUND		SCHEDULE VII
Balance as on 01.04.2015		1,708.00
Less: Paid during the year		1,708.00
		<u>-</u>
BANK INTEREST FUND		SCHEDULE VIII
Balance as on 01.04.2015		24,89,928.97
Add: Transfer from Income and Expenditure account		3,07,660.00
		<u>27,97,588.97</u>


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 ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
 Gudalur,The Nilgiris-643212.India



Contd....

**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS,
GUDALUR, THE NILGIRIS
SCHEDULES TO BALANCE SHEET - YEAR 2014-2015 (Contd...)**

FIXED ASSETS (SEPARATELY ANNEXED)

SCHEDULE IX

FIXED DEPOSITS

SCHEDULE X

Fixed Deposits :

General Fund balance as on 01.04.2015	27,09,763.00	
Add: Made during the year	71,77,292.78	
	<u>98,87,055.78</u>	
Less : Matured during the year	1,96,54,692.00	(97,67,636.22)
Corpus Fund balance as on 01.04.2015	1,69,74,405.00	
Add: Made during the year	1,56,47,858.47	
	<u>3,26,22,263.47</u>	
Less : Matured during the year	5,80,683.00	3,20,41,580.47
		<u>2,22,73,944.25</u>

LOANS & ADVANCES

SCHEDULE XI

Program Referral and other Advances

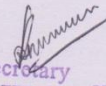
Balance as on 01.04.2015	43,108.00	
Add : Paid during the year	54,11,132.00	
	<u>54,54,240.00</u>	
Less: Received during the year	37,92,278.00	16,61,962.00

16,61,962.00

CASH AND BANK BALANCES

SCHEDULE XII

Cash in Hand		1,66,713.89
Cash at Bank with S.B.I. Gudalur		
- General Account		19,68,668.97
- Earmarked Fund Account		8,86,101.79
Cash at Bank with C.S.B. Gudalur		
- HSP Programme		1,86,382.00
- NRTT Corpus Fund		89,237.00
		<u>32,97,103.65</u>


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 Gudalur,The Nilgiris-643212,India



**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS,
STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31ST MARCH 2016**

SCHEDULE IX

Particulars	Rate	GROSS BLOCK		DEPRECIATION		NET BLOCK		
		Balance as on 01.04.2015	Addition	Balance as on 31.03.2016	For the Year	Balance as on 31.03.2016	Balance as on 01.04.2015	Balance as on 31.03.2016
Land	0%	36,78,925.70		36,78,925.70		36,78,925.70	36,78,925.70	
Building-Main	10%	55,48,194.02	1,44,004.00	56,92,198.02	3,57,437.89	24,03,255.00	35,02,376.92	32,88,943.02
Building - Block II	5%	77,425.00		77,425.00	3,493.80	11,042.74	69,876.06	66,382.26
Building - Sub centre	10%	2,26,916.92		2,26,916.92	17,186.34	72,239.88	1,71,863.38	1,54,677.04
Medical Equipment	15%	19,76,666.70	4,15,779.00	23,92,445.70	1,87,636.01	11,21,285.48	10,43,017.23	12,71,160.22
Dental Equipment	15%	2,11,325.00		2,11,325.00	25,441.63	67,155.75	1,69,610.89	1,44,169.25
Equipment Sub centre	15%	51,422.60		51,422.60	2,727.80	35,965.07	18,185.33	15,457.53
General Equipment	15%	14,87,059.45	28,754.00	15,15,813.45	1,03,635.49	9,14,168.69	6,76,526.25	6,01,644.76
Generator	15%	2,50,785.00		2,50,785.00	31,975.09	69,592.84	2,13,167.25	1,81,192.16
Furniture and Fixtures	10%	10,89,483.10	28,216.00	11,17,699.10	79,037.04	3,92,257.76	7,76,262.37	7,25,441.34
Computer and Accessories	60%	4,57,516.00	1,36,700.00	5,94,216.00	50,505.84	4,92,195.44	15,826.40	1,02,020.56
Building - Balwadi	10%	1,18,655.00		1,18,655.00	3,415.76	87,913.14	34,157.62	30,741.86
Building - Hospital	10%	1,09,09,509.00		1,09,09,509.00	47,89,650.83	54,01,636.65	61,19,858.17	55,07,872.35
Vehicle - Scooty	15%	42,157.00		42,157.00	2,248.82	29,413.69	14,992.13	12,743.31
Doctor Quarters	5%	35,96,431.80	472.00	35,96,903.80	1,56,066.37	6,31,406.76	31,21,091.41	29,65,497.04
Well	10%	2,36,200.00		2,36,200.00	90,744.27	1,05,289.84	1,45,455.73	1,30,910.16
Building - OP & IP Block etc.	5%	3,19,12,605.91		3,19,12,605.91	14,32,937.91	46,86,785.71	2,86,58,758.11	2,72,25,820.20
Building - Balawadi	5%	3,23,488.00		3,23,488.00	38,838.78	53,071.24	2,84,649.22	2,70,416.76
Well (WIP)	0%	1,01,800.00		1,01,800.00			1,01,800.00	1,01,800.00
Supporting Systems	15%	35,05,009.50		35,05,009.50	3,67,104.74	14,24,749.31	24,47,364.94	20,80,260.19
- Computer Hardware	60%	4,43,217.00		4,43,217.00	60,460.65	4,02,909.90	1,00,767.74	40,307.10
- Computer Software	60%	1,05,137.00		1,05,137.00	9,786.81	98,612.46	16,311.34	6,524.54
Equipments	15%	1,34,93,944.50		1,34,93,944.50	37,56,404.74	52,17,035.70	97,37,539.76	82,76,908.80
- Patient Utility Materials	50%	77,071.00		77,071.00	7,225.41	69,845.59	14,450.81	7,225.41
- Computer & Accessories	60%	26,850.00		26,850.00	1,804.32	25,647.12	3,007.20	1,202.88
Furniture	10%	23,37,416.50		23,37,416.50	1,90,866.68	6,19,616.41	19,08,666.76	17,17,800.09
Waste Management	15%	8,19,813.22		8,19,813.22	96,686.72	2,71,921.80	6,44,578.14	5,47,891.42
Vehicle - Ambulance	0%	10,07,827.00		10,07,827.00			10,07,827.00	10,07,827.00
Bio Gas	15%	15,612.48		15,612.48	1,841.30	5,178.46	12,275.31	10,434.02
Road	5%	3,13,185.00	2,86,815.00	6,00,000.00	7,829.63	30,267.77	3,05,355.38	5,69,732.23
Building Under Construction	0%	8,83,213.00	22,506.00	9,05,719.00			8,83,213.00	9,05,719.00
Dormitories for Students	5%	43,07,185.00	1,06,402.00	44,13,587.00	2,12,635.32	3,20,314.94	41,99,505.38	40,93,272.06
Staff Quarters II	5%	15,77,779.00		15,77,779.00	76,916.73	1,16,361.20	15,38,334.53	14,61,417.80
Training School	5%	26,00,000.00		26,00,000.00	65,000.00	1,91,750.00	25,35,000.00	24,08,250.00
Building - Poristers project	15%	35,00,828.00	49,598.00	35,00,828.00	4,85,739.89	7,48,301.99	32,38,265.90	27,52,526.02
Electrical Equipment	15%		1,10,297.00	1,10,297.00	3,719.85	3,719.85		45,878.15
Revetment	10%		13,29,543.00	9,86,401,974.40	62,24,631.99	2,61,26,423.02	7,74,08,863.37	1,04,782.15
		9,73,10,654.40		9,73,10,654.40			7,25,13,774.38	



**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 31ST MARCH 2016

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

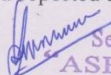
The depreciation has been provided under written down value method at the rates indicated in Schedule IX. Depreciation has been provided at 50% of the normal rates for additions during the year.

6. Revenue Recognition

The Institution generally follows the cash basis of accounting and recognizes income and expenditure on an 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.


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



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,
29.06.2016


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

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




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