

ASSOCIATION FOR HEALTH WELFARE IN THE NILIGIRIS,
GUDALUR,
THE NILIGIRIS

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31st MARCH-2021

J.MATHEW & CO.,
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Near Breeks Primary School,
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J. MATHEW & Co.
Chartered Accountants

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Ootacamund - 643 001
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INDEPENDENT AUDITOR'S REPORT

To

The Members of Association for Health Welfare in The Nilgiris.

Opinion

We have audited the financial statements of The Association for Health Welfare in The Nilgiris (the Society), which comprise the Balance sheet at 31st March 2021, and the Income and Expenditure account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements give a true and fair view of the financial position of the Society as at 31st March, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable to the Society and of the state of affairs of the Society as at 31 March 2021, and its deficit for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note B (i) of Schedule XIV on Loans and Advance in Schedule XII which includes Rs.2,28,62,747.72 being amount Due from Government towards Grants receivable on project undertaken by the Association and the amount outstanding is not confirmed by the Government. Our opinion is not modified in respect of this matter.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OOTACAMUND,
15.10.2021.



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

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

UDIN: **21025343AAAAZB5166**

**ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS, GUDALUR, THE NILGIRIS
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

RECEIPTS	SCH	Rs.P	PAYMENTS	SCH	Rs.P
To Opening Balances	I	57,39,478.61	By Fixed Assets		
			Out of General Account	IX	10,61,768.00
			Out of Health Care Fund	X	1,26,73,961.24
To Receipts as per Schedule			By Advances and Deposits		
- General Account	II	3,87,93,076.00	Out of General Account	XI	1,56,26,344.19
- Health Care Fund	III	2,97,35,944.18	Out of Health Care Fund	XII	1,62,11,902.00
- S.R.T.T. Project	IV	73.00			
- NHM (TNHSP) Programme	V	71,61,713.72			
- N.R.T.T. Corpus Fund	VI	9,98,826.00	By Expenses as per Schedule		
To Advances and Deposits			Out of General Account	XIII	1,76,42,101.95
Out of General Account	VII	1,03,06,403.47	Out of Give Programme	XIV	70,794.00
Out of Health Care Fund	VIII	1,71,04,692.24	Anaha Trust-Community Health Programme	XV	22,71,273.00
To Fixed deposit Matured		3,52,00,000.00	ICMR Project Expenses	XVI	12,58,389.00
			ICMR - II Project Expenses	XVII	18,21,991.00
			Anaha Emergency Fund - II	XVIII	14,26,925.40
			COVID Anaha Trust	XIX	15,07,548.00
			APPI Grant	XX	21,59,599.00
			Out of NHM (TNHSP) Programme	XXI	7,80,000.00
			Out of Health Care Fund	XXII	1,56,71,397.48
			Out of Health NRTT Corpus	XXIII	9,40,699.12
			By Fixed Deposits	XXIV	5,04,18,189.71
			By Closing Balances	I	34,97,324.13
		<u>14,50,40,207.22</u>			<u>14,50,40,207.22</u>

Note : Refer Balance Sheet

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



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

Secretary
"ASHWINI"
10/47 GGGA, Ashwiniyala P.O. No.29,
ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
Gudalur, The Nilgiris - 643112, India

OOTACAMUND,
15.10.2021

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021

CASH IN HAND AND CASH AT BANK

	Opening	SCHEDULE - I Closing
Cash in Hand	2,01,245.39	2,31,153.19
Cash at Bank with S.B.I Gudalur:		
- Earmarked Fund Account	2,29,936.75	4,87,476.74
- General A/c	40,32,653.38	7,85,424.24
- Donation A/c	9,91,820.50	4,45,972.50
- NRTT Corpus Fund	88,817.15	1,48,286.03
- SRTT A/c	2,670.04	2,743.04
- Appi Grant A/c	-	11,99,728.99
Cash at Bank with C.S.B. Gudalur		
- HSP. Programme A/c	1,92,335.40	1,96,539.40
	<u>57,39,478.61</u>	<u>34,97,324.13</u>

Receipts in General Account:

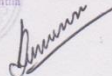
	SCHEDULE - II
Bank Interest	86,265.00
Interest on Fixed Deposit	6,65,882.53
Interest on IT Refund	12,700.00
Interest on EB Deposit	5,097.00
Insurance Reimbursement	6,91,955.00
ANM Fees Collection	4,52,860.00
Health Fund	2,93,900.00
Agriculture income	3,538.00

Health Fund

GAH PROJECT INCOME		
Op Dental Non Tribal	46,890.00	
Op Dental Tribal	8,240.00	
Inpatient Non Tribal	31,63,270.00	
Inpatient Tribal	2,50,648.00	
Laboratory Collections Tribal	95,185.00	
Laboratory Collections Non Tribal	17,42,863.00	
Outpatient Non Tribal - Consultation	10,36,150.00	
Outpatient Tribal - Consultation	2,15,210.00	
Ortho Income - Tribal	420.00	
Ortho Income - Non Tribal	7,090.00	
Outpatient Pharmacy Income - Non Tribal	16,02,331.00	
Outpatient Pharmacy Income - Tribal	1,06,391.00	
Outpatient Tribal - Procedure	5,205.00	
Outpatient NonTribal - Procedure	6,30,770.00	
Outpatient Pharmacy procedure tribal	701.00	
Outpatient Pharmacy proceder non tribal	16,597.00	
Outpatient Procedure Income Non-Tribal	3,02,125.00	
X-Ray Non-Tribal	1,75,740.00	
X-Ray Tribal	11,495.00	
Outpatient Tribal Income Ultrasound	96,730.00	
Outpatient Cardiologist Income -Traibal	1,710.00	
Outpatient Cardiologist Income -Non Traibal	4,850.00	
Outpatient Jan aushadhi Medicine	3,62,279.00	98,82,890.00

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ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
 Gudalur, The Nilgiris - 643112, India


**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)**

DONATIONS AND CONTRIBUTIONS

Donations and Contributions

Caretakers 10-Meals	13,340.00	
Dental Care Fund	2,045.00	
General Fund -	250.00	
MDO General Fund	2,398.00	
Outpatient Medicine Fund	7,000.00	
Emergency Transport Fund	3,000.00	
Crowed Fund	24,931.01	
General Crowed Fund	52,052.82	
Tech Change	330.00	
Nutrition fund	71,850.00	1,77,196.83
Donation - General	24,81,427.64	
Grant - Anaha Trust	23,64,600.00	
Grant - Anaha Trust - Emergency Fund II	15,00,000.00	
Donations - Anaha Trust -Covid 19	15,00,000.00	
Donation - ACE Covid19	4,25,000.00	
Donation - APPI - Accord	97,19,700.00	
Donations - Individual COVID19	12,94,834.00	
Grant - Aikyam Holdings Pvt. Ltd.	5,00,000.00	
ICMR Project Grant	13,25,080.00	
Grant - Thought Works Tech	18,76,770.00	
Grant - Yahoo Employee Foundation	14,70,000.00	2,44,57,411.64

Miscellaneous Receipt

Balawadi Income	14,200.00	
Miscellaneous Receipts	28,320.00	
Sale of Outpatient Notebook	78,590.00	
Sub centre Income	85,807.00	
Xerox	1,744.00	
Guest House Income	24,200.00	
Building Fund	14,500.00	
Vehicle Income	1,44,800.00	
Covid Vaccination Income	13,600.00	
Canteen Income - Ashwini	2,13,714.00	
Canteen Income - GAH	14,43,905.00	20,63,380.00
		<u>3,87,93,076.00</u>

Receipts in Earmarked Funds

Health Care Fund:


GRANT RECEIVED

Give Foundation - USA

- Inpatients meals	573.96	
- Medicines	987.58	
- Dental Care	7,931.95	
- Crowed Fund	13,618.59	23,112.08
Grant-STIGMA		1,89,000.00
Poristers Income:		2,06,30,473.00
Grant - Dasra		3,73,923.00
Grant - PRIIA		4,72,360.00
Grant -The Niligiri Adivasi Trust		2,84,625.00

SCHEDULE - III

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 Secretary
"ASHWINI"
 10/147, G2G3, Kothayyaval, P. B. No: 20,
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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

Scholarship Fund	3,20,000.00
Selco Foundation	22,56,000.00
Other Donations	36,51,996.00
HARVAD Research Programme	68,421.10
HIV Project	9,39,800.00
Interest on Fixed Deposits	4,72,137.00
Interest on Savings Bank	54,097.00
	2,97,35,944.18
S.R.T.T. Project	SCHEDULE - IV
Bank Interest	73.00
	73.00
NHM (TNHSP) Programme	SCHEDULE - V
Bed Grant Income	58,34,816.72
Sickel Cell Project - Medicine	5,42,103.00
Sickel Cell Project - Salary	7,80,000.00
Bank Interest	4,794.00
	71,61,713.72
NRTT Corpus Fund	SCHEDULE - VI
Bank Interest	11,589.00
Fixed Deposit Interest	9,87,237.00
	9,98,826.00
ADVANCES & DEPOSITS	SCHEDULE - VII
Out of General Account:	
Loan and Advances	54,71,095.00
Rent Payable	10,500.00
Provident Fund Payable	31,51,296.00
TDS	80,400.00
Income Tax Refunded	3,62,820.00
Gratuity Fund	10,92,578.00
FD - Corpus Maturity	69,057.47
Bank Guarantee	60,292.00
Salary Payable	8,365.00
	1,03,06,403.47
Out of Health Care Fund	SCHEDULE - VIII
Loans & Advances	1,53,23,866.24
TDS Recovery	58,948.00
Provident Fund	11,68,378.00
Gratuity Fund	5,53,500.00
	1,71,04,692.24
Other Capital Expenditure	SCHEDULE - IX
Out of General Account:	
Building - Vocational Training Centre	4,11,726.00
Medical Equipment	6,15,192.00
Equipment General	9,100.00
Computer Accessories	25,750.00
	10,61,768.00

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Secretary
"ASHWINI"
 10/147, G2G3, Kotharyyyl, P. B. No. 20
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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

Out of Health Care Fund :

	SCHEDULE - X
Land	94,66,000.00
PRIIA-Computer and Accessories	2,75,310.00
PRIIA-Furniture	50,047.00
PRIIA-TAB	59,800.00
Medical Equipment	11,50,000.00
General Equipments	74,000.00
Dormitories for Students 2nd Mile -I	20,861.75
Dormitories for Students 2nd Mile -II	15,76,771.04
Staff Qtrs 2nd Mile - Phase 1	1,44,004.75
Building Kitchen, Hall 2nd Mile	26,70,009.11
Building Under Constructions	(28,12,842.41)
	<u>1,26,73,961.24</u>

ADVANCES & DEPOSITS

Out of General Account:

	SCHEDULE - XI
Loan and Advances	58,67,292.00
TDS - Payable paid	98,682.00
Provident Fund Payable Paid	32,00,792.00
Gratuity Fund	1,19,287.00
TDS - Receivable	2,98,636.00
Accrued Interest	1,51,569.00
Rent Deposit	10,000.00
Rent Payable paid	21,000.00
Bank Guarantee	5,292.00
Fixed Deposit Corpus	72,159.47
TNHSPS Receivable	71,56,919.72
Less: TNHSPS Receivable Received	<u>13,80,000.00</u>
Electricity Deposit	57,76,919.72
	4,715.00
	<u>1,56,26,344.19</u>


Out of Health Care Fund

	SCHEDULE - XII
Project Advances	1,50,45,691.00
Provident Fund	11,06,956.00
TDS Paid	59,255.00
	<u>1,62,11,902.00</u>

Expenditure out of General Fund

Administrative Expenses

	SCHEDULE - XIII
- Bank Charges	12,371.63
- Registration & Renewals	85,717.00
- Stationery & Postage Costs	78,486.00
- Professional Charges	4,800.00
- Hospitality Expenses	15,161.00
- Rates and Taxes	5,252.00
- NABL Expenses	1,24,942.00
- Computer Maintenance	3,860.00
- Travel Cost	8,439.00
- Internet, Telephone Office Maintenance	9,599.00
- Internet, Telephone, Area Centre	<u>17,893.00</u>
	3,66,520.63


 Secretary
"ASHWINI"
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 Gudalur, The Nilgiris - 643212, India



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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

Curative Care Expenses		
- Consultant Clinics	1,39,795.00	
- CMCHIS Expenses	14,160.00	
- Health Fund Expenses	2,550.00	
- Patient Food Expenses	4,255.00	
- Referral Expenses	1,80,012.00	3,40,772.00
Hospital Maintenance Expenses		
- Building Maintenance	99,363.00	
- Building Campus Maintenance	4,110.00	
- Electricity Charges	1,24,130.60	
- Equipment Maintenance	2,46,944.00	
- General Consumables	63,065.00	
- Generator Maintenance	1,59,756.00	
- Bio-medical Waste Management	1,85,980.00	
- Ambulance Expenses	8,714.00	
- Guest House Expenses	11,354.00	
- House keeping	48,206.00	
- Isolation ward Expenses	39,873.00	
- Electrical material & Maintenance	54,862.00	10,46,357.60
Medicine & Consumables		
- Dental Consumables	11,186.00	
- Laboratory Consumables	5,56,322.00	
- X-Ray Expenses	643.00	5,68,151.00
Training Cost		
- Training	71,962.72	71,962.72
Personnel Cost		
- Rent Expenses	2,99,000.00	
- Salary - Administration	2,71,269.00	
- Salary - Balawadi	90,548.00	
- Salary - Campus Maintenance	73,662.00	
- Salary - Canteen Staff	85,092.00	
- Salary - Cleaning & Maintenance	2,52,952.00	
- Salary - Consultant	5,000.00	
- Salary - Dentist	4,08,753.00	
- Salary - Doctors	6,81,558.00	
- Salary - Lab Technician	3,05,774.00	
- Salary - Nurses	7,43,190.00	
- Salary - Pharmacists	4,16,867.00	
- Salary - Anesthetic Technician	57,870.00	
- Salary - X-ray Technician	28,918.00	
- Salary - Driver	-	
- Salary - H.Animators	6,10,257.00	
- Salary - Counsellor	66,318.00	
- Wages	1,77,620.00	
- Honorarium	55,600.00	
- Salary - Co-ordinator	1,72,000.00	
- Salary - Dental Assistant	42,020.00	
- Gratuity Expenses (GAH)	4,23,917.00	
- Provident Fund Expenses	4,65,918.00	57,34,103.00

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



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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

Medicine Cost		
-ASH-Jan Aushadhi Medicine	3,41,453.00	
- Ashwini GST	11,984.00	
- Jan-Aushadhi - GST	2,002.00	
- Medicines Jan Aushadhi	2,93,729.00	
- Medical Consumables	3,76,141.00	
- Pharmacy Medicine	13,78,992.00	
Canteen Expenses - Ashwini		24,04,301.00
Canteen Expenses - GAH		2,44,925.00
Operational Cost for COVID19		13,39,072.00
Blood Bank Expenses		1,16,748.00
Aikyam Consumabales		79,114.00
Higher Studies		3,99,567.00
		80,000.00
Community Health Programme:		
Malnutrition		12,230.00
ACE COVID -19 Expenses		
ANC Admission Food Expenses	23,340.00	
ANC Clinics to Villages	13,720.00	
Delivery Expenses	1,98,738.00	
Tranporation of ANC GAH	65,100.00	
		3,00,898.00
Thoughtwork Project		
Salary of Data Entry Staff	31,268.00	
Data Entry Staff Gratuity Expense	2,403.00	
Data Entry Staff PF Expense	3,462.00	
IT Support Staff Gratuity Expense	8,478.00	
IT Support Staff PF Expense	7,200.00	
Salary of IT Support Personnel	32,730.00	
		85,541.00
APPI COVID -19 Project Expenses		
Cleaning and Others	41,846.00	
Health Programme Running Cost	2,37,752.00	
Running cost Salary	7,50,169.00	
Gratuity Running Cost	12,078.00	
Lab Consumables	90,214.00	
Medical Consumables	76,757.00	
Medical Equipments Maintenance	39,887.00	
Medicines	3,97,084.00	
Patient Food Expenses	1,19,254.00	
Patient Transport Cost	66,380.00	
Personal Protective Equipment (PPE)	6,00,000.00	
PF Expenses	36,586.00	
Gratuity Expenses	37,335.00	
Salary	4,76,079.00	
		29,81,421.00
Yahoo Project Expenses		
Consumbales	1,48,396.00	
Electricity, Phone, Maintenance	1,78,018.00	
Medicines	4,55,093.00	
Salaries	6,19,945.00	
Gratuity Fund Expenses	35,465.00	
Provident Fund Expenses	33,501.00	
		14,70,418.00
		1,76,42,101.95

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



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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

Expenditure out of GIVE India Programme	SCHEDULE - XIV
Dental Care Expenses	2,000.00
Emergency Transport Cost	9,998.00
Meals Caretakers	11,600.00
Medicine for Out Patients	6,000.00
Nutrition Fund- School Children	5,140.00
Nutrition Fund- Under 5	36,056.00
	<u>70,794.00</u>
Anaha Trust - Community Health Programme	SCHEDULE - XV
Area Centre Admin & Consumables	1,07,778.00
H. Volunteers Training Expenses	35,732.00
Nutrition Supplement	1,94,254.00
Salary H. Animators	11,68,483.00
Gratuity - H. Animators	58,813.00
PF - H. Animators	60,721.00
Transport for ICDS Ayah	42,000.00
Antenatal Care USG, Scan, Lab Investigation	1,60,000.00
Ante Natal & Post Natal Care	1,48,988.00
Consumables	12,000.00
Cost of Developing an Online Platform	200.00
Maintenance Cost of AVNI	2,304.00
Parttime Salary of Doctor	1,60,000.00
Salary of Nurses Midwives	1,02,395.00
Gratuity Nurses Midwives	6,761.00
PF Nurses Midwives	10,844.00
	<u>22,71,273.00</u>
ICMR Project Expenses	SCHEDULE - XVI
ICMR-Cont.Internet Mobile Recharge&Audiovision	20,558.00
ICMR-Cont.Stationary&Printing Costs, Courier	38,933.00
ICMR - Overhead Charges	39,346.00
ICMR - Travel to Delhi	44,178.00
ICMR Salary - Data Entry Operator	1,88,920.00
ICMR Gratuity - Data Entry Operator	14,020.00
ICMR PF - Data Entry Operator	15,514.00
ICMR -Salary Junior Medical Social Worker	3,60,225.00
ICMR -Gratuity Junior Medical Social Worker	20,791.00
ICMR -PF Junior Medical Social Worker	25,354.00
ICMR - Salary Senior Medical Social Worker	4,15,939.00
ICMR - Gratuity Senior Medical Social Worker	31,222.00
ICMR - PF Senior Medical Social Worker	1,562.00
ICMR - Travel Costs	8,634.00
ICMR - Travel & Stay for Training ASHWINI	33,193.00
	<u>12,58,389.00</u>
ICMR - II Project Expenses	SCHEDULE - XVII
ICMR Salary - Data Entry Operator	1,60,577.00
ICMR Gratuity - Data Entry Operator	5,823.00
ICMR PF - Data Entry Operator	3,600.00
ICMR - Overhead Charges	83,007.00
ICMR -Salary Junior Nurse/Field Staff	6,64,279.00
ICMR -Gratuity Nurse/Field Staff	33,520.00
ICMR -PF Junior Nurse/Field Staff	25,034.00
	contd..



Signature
 Secretary
" ASHWINI "
 19/147, G2/G3, Kotharacanal, P.B.No:20,
 ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS,
 Gudalur, The Nilgiris - 643312, India

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

ICMR - Salary to Project Tech. Officer	2,76,080.00	
ICMR - Gratuity to Project Tech. Officer	22,808.00	
ICMR - PF to Project Tech. Officer	12,000.00	
ICMR Travel for Field Visit	79,239.00	
Training for staff	13,200.00	
Communication	5,073.00	
Computer laptop etc.	50,000.00	
Lab Consumables	41,667.00	
Meeting with Stakeholders	5,450.00	
Minor Equipments	1,24,100.00	
Printing Questionnaire Forms	17,500.00	
Stationery	22,549.00	
Travel for Project staff for Field works	1,76,485.00	
	18,21,991.00	
Anaha Emergency Fund - II		SCHEDULE - XVIII
Electricity, Phone Maintenance	1,80,000.40	
Medicines	4,50,000.00	
Medicine and Lab Consumables	1,50,000.00	
Referral Expenses	76,050.00	
Gratuity Expenses	45,429.00	
Provident Fund Expenses	54,526.00	
Salaries	4,70,920.00	
	14,26,925.40	
COVID Anaha Trust		SCHEDULE - XIX
Salary H. Animators	9,16,496.00	
Gratuity Fund Expenses	70,319.00	
Provident Fund Expenses	62,183.00	
Village Mobile Visits	2,78,550.00	
Medicine and Consumables	1,80,000.00	
	15,07,548.00	
APPI GRANT EXPENSES		SCHEDULE - XX
Programme Expenses		
Training session for Village H. Volunteers	10,372.00	
Transfer of Patients to Health Facility	4,740.00	
	15,112.00	
Salary and Benefits		
Salary - Accountant	75,000.00	
Accountant - PF Expenses	2,640.00	
Salary - Community Prog.Co-ordinator	33,462.00	
Salary - Computer Software Consultant	18,295.00	
Gratuity- Computer Software Consultant	928.00	
PF Expenses- Computer Software Consultant	1,336.00	
Salary - Data Entry Operator	18,664.00	
Gratuity Entry Operator	722.00	
PF Expenses - Data Entry Operator	1,040.00	
Salary - Health Animators	12,62,224.00	
Gratuity - Health Animators	1,05,796.00	
PF Expenses - Health Animators	1,14,763.00	
Salary - Medical Officer	2,00,000.00	
Salary - Programme Co-ordinator	1,19,602.00	
Gratuity - Programme Co-ordinator	4,471.00	
PF - Programme Co-ordinator	2,768.00	
Salary - Psychologist	97,742.00	
	20,59,453.00	

contd..



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

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

Travel Cost

Community Prog. Coordinator	8,047.00	
Health Animators	71,987.00	
Medical officer	5,000.00	85,034.00
		21,59,599.00

Expenditure NHM (TNHSP) Programme**SCHEDULE - XXI**

Salary-Computer Operator		80,500.00
Salary-Counsellor		93,500.00
Salary-Doctor		5,04,000.00
Salary-Lab Technician		1,02,000.00
		7,80,000.00

Out of Health Care Fund**SCHEDULE -XXII****Administration**


Bank Charges	16,023.28	
Renewal Registration	1,000.00	
Stationery and Postage Cost	19,025.00	36,048.28
Referral Expenses		17,793.01
Equipment Maintenance		60,590.00
Laboratory Consumables		2,240.00
Medical Consumables		1,120.00
Salary - Administration		34,666.00
Gratuity Expenses		1,37,901.00
PF Expenses - admin		1,57,804.00
Salary - Campus Maintenance		1,57,996.00
Salary - Canteen Staff		28,846.00
Salary - Cleaning&Maintenance		32,673.00
Salary-Counsellor		20,193.00
Salary - Dentist		3,773.00
Salary - Doctors		98,795.00
Salary - H.Animators		1,88,445.00
Salary - Multipurpose Worker		52,466.00
Salary - Nurses		4,47,952.00
Salary - Pharmacist		71,401.00
Salary-Phyiotherapy		2,30,747.00
Salary-Balwadi		22,337.00
Salary-Driver		81,024.00
Salary-Lab Technician		75,832.00
Salary-X-ray Technician		43,833.00
Salary-Special Education		14,000.00
Pharmacy Medicine		3,73,686.13
CAT Heart Operation Expenses		4,000.00
Give-Caretakers Meals		4,477.00
Give-Dental Care		8,871.55
Give-Medicine Cost		2,801.04
Give-Referral		3,006.99
HIV-Nutrition Support for PLWHA		4,58,507.00
HIV-Peer Educators Honorarium		4,000.00
HIV-PLWHA Meeting Expenses		38,819.00
HIV - Salary for Counsellor (30%)		2,24,249.00
HIV-Travel for Prog.Coordinator		29,483.00
HIV-Gratuity Expenses		2,916.00

contd..

Secretary
ASHWINIJ.MATHEW & CO. Chartered Accountants
Gudalur, The Nilgiris - 643212, India

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

ANM Community Posting Travel Expenses	1,961.00
ANM cctv for Dormitories	2,240.00
Anm Electricity Charges	36,811.60
ANM Postage, Stationary	16,266.00
ANM Renewal Fees	38,529.50
ANM Salary-Accountant	1,68,094.00
ANM Salary-Cook	58,647.00
ANM Salary-Principal	3,37,663.00
ANM Salary-Secretary	3,40,895.00
ANM Salary-Tutor	4,96,309.00
ANM Salary-Warden	84,284.00
ANM School Bus Maintenance	1,01,589.00
ANM Teachingaids/Books/Equipment	58,335.00
ANM Training School Inaguration & Lamp Lighting	3,552.00
ANM Salary - Security	84,600.00
ANM Student Gratuation Expenses	18,300.00
ANM Water heater	23,500.00
ANM PF Expenses	1,30,601.00
ANM-Gratuity Fund Expenses	1,46,205.00
ANM Inspection Charges	11,486.00
Scholarship Fund	2,32,045.90
Salaries •	37,16,637.00
Travel	52,756.00
Postage, Stationary & Ele	1,01,901.00
Application Fees, Auditing, Taxes Etc.,	3,08,826.00
Building Maint, Electricity, Phone	6,07,836.20
Stipend/Food Accomodation for Trainees	14,39,650.00
Gratuity Expenses	2,66,478.00
PF Expenses	2,99,953.00
House tax and land tax charges	1,36,867.00
Travel for Clients for Therapy & Voc.Trng	14,871.00
Travel for Disability Center Staff & Com.H.Nurse	8,470.00
Mental Health Travel Expenses	9,565.00
Rambo Scholarship Fund Expenses	1,98,450.00
Canteen Expenses GAH	6,975.28
SELCO - Isolation Ward	22,56,000.00
Dasara - General Consumables	16,250.00
Dasara - Electicity Bill	57,210.00
Dasara - Lab Consumables	18,797.00
Dasara - Med & Consumables	2,81,666.00
PRIIA Project - Office Setup	21,575.00
Intervention Facilitator Travel Exp	6,358.00
Salary- Intervention facilitator	50,000.00
Salary- Project Manager	1,75,000.00
Stipend - Pear Educator	7,500.00
Travel and Stay for the proj.Manager	46,600.00
	1,56,71,397.48


 Secretaries
"ASHWINI"
 10/147,G2G3,Kotharaya,P.B.No20,
 ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
 Gudalur, The Nilgiris - 643172,India



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ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

NRTT Corpus Fund

Salary - Doctor
Salary- Nurses
Gratuity - Nurses
PF Expenses - Nurses
Bank Charges

SCHEDULE -XXI

4,30,333.00
4,35,965.00
32,192.00
42,169.00
40.12

9,40,699.12

FIXED DEPOSIT

Fixed Deposit Made
Fixed Deposits - Earmarked

SCHEDULE -XXII

2,17,64,762.00
2,86,53,427.71
5,04,18,189.71

Secretary
"ASHWINI"

10/147, G2G3, Kotharyaya, 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
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

EXPENDITURE	SCH	Rs.P	INCOME	SCH	Rs.P
To General Fund	VI	1,76,42,101.95	By General Account	I	3,87,93,076.00
To GIVE Programme	VII	70,794.00	By S.R.T.T. Project	II	73.00
To Anaha Trust-Community Health Programme	VIII	22,71,273.00	By NHM (TNHSP) Programme	III	71,61,713.72
To ICMR Project Expenses	IX	12,58,389.00	By N.R.T.T. Corpus Fund	IV	9,98,826.00
To ICMR - II Project Expenses	X	18,21,991.00	By Receipts out of Earmarked Fund	V	2,92,09,710.18
To Anaha Emergency Fund - II	XI	14,26,925.40	- Health Care Fund		5,26,234.00
To COVID Anaha Trust	XII	15,07,548.00	- Interest Fund		
To APPI Grant	XIII	21,59,599.00			
To Out of NHM (TNHSP) Programme	XIV	7,80,000.00			
To Out of Health NRTT Corpus	XV	9,40,699.12			
To Payments out of Earmarked Fund	XVI	1,56,71,397.48			
To Depreciation as per Schedule		57,60,634.65			
To Excess of Income over Expenditure		2,53,78,280.30			
		<u>7,66,89,632.90</u>			<u>7,66,89,632.90</u>
To Transfer to Bank Interest Fund			By Excess of Expenditure over Income b/d		<u>2,53,78,280.30</u>
To Excess of Income over Expenditure		58,126.88			
Transfer to NRT Corpus fund		1,35,38,312.70			
Transfer to Health Care Fund		1,12,55,606.72			
Transfer to Capital Fund		<u>2,53,78,280.30</u>			<u>2,53,78,280.30</u>

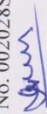
Note : Refer Balance Sheet

OOTACAMUND
15.10.2021


 SECRETARY
"ASHWINI"
 10/15, GUDAANBARAYALAN RD,
 ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
 Gudalur, The Nilgiris - 643112, India



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


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

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR 2020-21

Receipts in General Account:		SCHEDULE - I
Bank Interest		86,265.00
Interest on Fixed Deposit		6,65,882.53
Interest on IT Refund		12,700.00
Interest on EB Deposit		5,097.00
Insurance Reimbursement		6,91,955.00
ANM Fees Collection		4,52,860.00
Health Fund		2,93,900.00
Agriculture income		3,538.00
GAH Project Income		98,82,890.00
Donations and Contributions (From Give India)		1,77,196.83
Donations and Contributions (From Others)		2,44,57,411.64
Miscellaneous Receipt		20,63,380.00
		<u>3,87,93,076.00</u>
S.R.T.T. Project		SCHEDULE - II
Bank Interest		73.00
		<u>73.00</u>
NHM (TNHSP) Programme		SCHEDULE - III
Bed Grant Income		58,34,816.72
Sickel Cell Project - Medicine		5,42,103.00
Sickel Cell Project - Salary		7,80,000.00
Bank Interest		4,794.00
		<u>71,61,713.72</u>
NRTT Corpus Fund		SCHEDULE - IV
Bank Interest		11,589.00
Fixed Deposit Interest		9,87,237.00
		<u>9,98,826.00</u>
Receipts in Earmarked Funds		SCHEDULE - V
Health Care Fund:		
GRANT RECEIVED		
Give Foundation - USA		
- Inpatients meals	573.96	
- Medicines	987.58	
- Dental Care	7,931.95	
- Crowed Fund	13,618.59	23,112.08
Grant-STIGMA		1,89,000.00
Poristers Income:		2,06,30,473.00
Grant - Dasra		3,73,923.00
Grant - PRIIA		4,72,360.00
Grant -The Niligiri Adivasi Trust		2,84,625.00
Scholarship Fund		3,20,000.00
Selco Foundation		22,56,000.00
Other Donations		36,51,996.00
HARVAD Research Programme		68,421.10
HIV Project		9,39,800.00
Interest		
Interest on Fixed Deposits	4,72,137.00	
Interest on Savings Bank	54,097.00	5,26,234.00
		<u>2,97,35,944.18</u>


Secretary
ASHWINI
 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 2020-21 (Contd..)

Expenditure out of General Fund		SCHEDULE - VI
Administrative Expenses		
- Bank Charges	12,371.63	
- Registration & Renewals	85,717.00	
- Stationery & Postage Costs	78,486.00	
- Professional Charges	4,800.00	
- Hospitality Expenses	15,161.00	
- Rates and Taxes	5,252.00	
- NABL Expenses	1,24,942.00	
- Computer Maintenance	3,860.00	
- Travel Cost	8,439.00	
- Internet, Telephone Office Maintenance	9,599.00	
- Internet, Telephone, Area Centre	17,893.00	
	3,66,520.63	3,66,520.63
Curative Care Expenses		
- Consultant Clinics	1,39,795.00	
- CMCHIS Expenses	14,160.00	
- Health Fund Expenses	2,550.00	
- Patient Food Expenses	4,255.00	
- Referral Expenses	1,80,012.00	
	3,40,772.00	3,40,772.00
Hospital Maintenance Expenses		
- Building Maintenance	99,363.00	
- Building Campus Maintenance	4,110.00	
- Electricity Charges	1,24,130.60	
- Equipment Maintenance	2,46,944.00	
- General Consumables	63,065.00	
- Generator Maintenance	1,59,756.00	
- Bio-medical Waste Management	1,85,980.00	
- Ambulance Expenses	8,714.00	
- Guest House Expenses	11,354.00	
- House keeping	48,206.00	
- Isolation ward Expenses	39,873.00	
- Electrical material & Maintenance	54,862.00	
	10,46,357.60	10,46,357.60
Medicine & Consumables		
- Dental Consumables	11,186.00	
- Laboratory Consumables	5,56,322.00	
- X-Ray Expenses	643.00	
	5,68,151.00	5,68,151.00
Training Cost		
- Training	71,962.72	
	71,962.72	71,962.72
Personnel Cost		
- Rent Expenses	2,99,000.00	
- Salary - Administration	2,71,269.00	
- Salary - Balawadi	90,548.00	
- Salary - Campus Maintenance	73,662.00	
- Salary - Canteen Staff	85,092.00	
- Salary - Cleaning & Maintenance	2,52,952.00	
- Salary - Consultant	5,000.00	
- Salary - Dentist	4,08,753.00	
- Salary - Doctors	6,81,558.00	
- Salary - Lab Technician	3,05,774.00	
- Salary - Nurses	7,43,190.00	


"ASHWINI"
(GIG), Kotharvayal, P.O. 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 2020-2021 (Contd...)

- Salary - Pharmacists	4,16,867.00	
- Salary - Anesthetic Technician	57,870.00	
- Salary - X-ray Technician	28,918.00	
- Salary - Driver	-	
- Salary - H.Animators	6,10,257.00	
- Salary - Counsellor	66,318.00	
- Wages	1,77,620.00	
- Honorarium	55,600.00	
- Salary - Co-ordinator	1,72,000.00	
- Salary - Dental Assistant	42,020.00	
- Gratuity Expenses (GAH)	4,23,917.00	
- Provident Fund Expenses	4,65,918.00	57,34,103.00
Medicine Cost		
-ASH-Jan Aushadhi Medicine	3,41,453.00	
- Ashwini GST	11,984.00	
- Jan-Aushadhi - GST	2,002.00	
- Medicines Jan Aushadhi	2,93,729.00	
- Medical Consumables	3,76,141.00	
- Pharmacy Medicine	<u>13,78,992.00</u>	24,04,301.00
Canteen Expenses - Ashwini		2,44,925.00
Canteen Expenses - GAH		13,39,072.00
Operational Cost for COVID19		1,16,748.00
Blood Bank Expenses		79,114.00
Aikyam Consumabales		3,99,567.00
Higher Studies		80,000.00
Community Health Programme:		
Malnutrition		12,230.00
ACE COVID -19 Expenses		
ANC Admission Food Expenses	23,340.00	
ANC Clinics to Villages	13,720.00	
Delivery Expenses	1,98,738.00	
Tranporation of ANC GAH	<u>65,100.00</u>	3,00,898.00
Thoughtwork Project		
Salary of Data Entry Staff	31,268.00	
Data Entry Staff Gratuity Expense	2,403.00	
Data Entry Staff PF Expense	3,462.00	
IT Support Staff Gratuity Expense	8,478.00	
IT Support Staff PF Expense	7,200.00	
Salary of IT Support Personnel	<u>32,730.00</u>	85,541.00
APPI COVID -19 Project Expenses		
Cleaning and Others	41,846.00	
Health Programme Running Cost	2,37,752.00	
Running cost Salary	7,50,169.00	
Gratuity Running Cost	12,078.00	
Lab Consumables	90,214.00	
Medical Consumables	76,757.00	
Medical Equipments Maintenance	39,887.00	
Medicines	3,97,084.00	
Patient Food Expenses	1,19,254.00	
Patient Transport Cost	66,380.00	




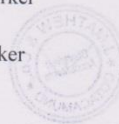
[Signature]
 Secretary
"ASHWINI"
 10/147, G2G3, Kotharvayal, P.B.No:20,
 ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
 Gudalur, The Nilgiris - 643212, India

Contd...

**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)**

Personal Protective Equipment (PPE)	6,00,000.00	
PF Expenses	36,586.00	
Gratuity Expenses	37,335.00	
Salary	4,76,079.00	29,81,421.00
Yahoo Project Expenses		
Consumables	1,48,396.00	
Electricity, Phone, Maintenance	1,78,018.00	
Medicines	4,55,093.00	
Salaries	6,19,945.00	
Gratuity Fund Expenses	35,465.00	
Provident Fund Expenses	33,501.00	14,70,418.00
		<u>1,76,42,101.95</u>
Expenditure out of GIVE India programme		SCHEDULE - VII
Dental Care Expenses		2,000.00
Emergency Transport Cost		9,998.00
Meals Caretakers		11,600.00
Medicine for Out Patients		6,000.00
Nutrition Fund- School Children		5,140.00
Nutrition Fund- Under 5		36,056.00
		<u>70,794.00</u>
Anaha Trust - Community Health Programme		SCHEDULE - VIII
Area Centre Admin & Consumables		1,07,778.00
H. Volunteers Training Expenses		35,732.00
Nutrition Supplement		1,94,254.00
Salary H. Animators		11,68,483.00
Gratuity - H. Animators		58,813.00
PF - H. Animators		60,721.00
Transport for ICDS Ayah		42,000.00
Antenatal Care USG, Scan, Lab Investigation		1,60,000.00
Ante Natal & Post Natal Care		1,48,988.00
Consumables		12,000.00
Cost of Developing an Online Platform		200.00
Maintenance Cost of AVNI		2,304.00
Partime Salary of Doctor		1,60,000.00
Salary of Nurses Midwives		1,02,395.00
Gratuity Nurses Midwives		6,761.00
PF Nurses Midwives		10,844.00
		<u>22,71,273.00</u>
ICMR Project Expenses		SCHEDULE - IX
ICMR-Cont.Internet Mobile Recharge&Audiovision		20,558.00
ICMR-Cont.Stationary&Printing Costs, Courier		38,933.00
ICMR - Overhead Charges		39,346.00
ICMR - Travel to Delhi		44,178.00
ICMR Salary - Data Entry Operator		1,88,920.00
ICMR Gratuity - Data Entry Operator		14,020.00
ICMR PF - Data Entry Operator		15,514.00
ICMR -Salary Junior Medical Social Worker		3,60,225.00
ICMR -Gratuity Junior Medical Social Worker		20,791.00
ICMR -PF Junior Medical Social Worker		25,354.00
ICMR - Salary Senior Medical Social Worker		4,15,939.00
		Contd...


 Secretary
"ASHWINI"
 10/147, G2G3, Kotharaya, 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 2020-2021 (Contd...)

ICMR - Gratuity Senior Medical Social Worker	31,222.00
ICMR - PF Senior Medical Social Worker	1,562.00
ICMR - Travel Costs	8,634.00
ICMR - Travel & Stay for Training ASHWINI	33,193.00
	12,58,389.00

ICMR - II Project Expenses**SCHEDULE - X**

ICMR Salary - Data Entry Operator	1,60,577.00
ICMR Gratuity - Data Entry Operator	5,823.00
ICMR PF - Data Entry Operator	3,600.00
ICMR - Overhead Charges	83,007.00
ICMR -Salary Junior Nurse/Field Staff	6,64,279.00
ICMR -Gratuity Nurse/Field Staff	33,520.00
ICMR -PF Junior Nurse/Field Staff	25,034.00
ICMR - Salary to Project Tech. Officer	2,76,080.00
ICMR - Gratuity to Project Tech. Officer	22,808.00
ICMR - PF to Project Tech. Officer	12,000.00
ICMR Travel for Field Visit	79,239.00
Training for staff	13,200.00
Communication	5,073.00
Computer laptop etc.	50,000.00
Lab Consumables	41,667.00
Meeting with Stakeholders	5,450.00
Minor Equipments	1,24,100.00
Printing Questionnaire Forms	17,500.00
Stationery	22,549.00
Travel for Project staff for Field works	1,76,485.00
	18,21,991.00

Anaha Emergency Fund - II**SCHEDULE - XI**

Electricity, Phone Maintenance	1,80,000.40
Medicines	4,50,000.00
Medicine and Lab Consumables	1,50,000.00
Referral Expenses	76,050.00
Gratuity Expenses	45,429.00
Provident Fund Expenses	54,526.00
Salaries	4,70,920.00
	14,26,925.40

COVID Anaha Trust**SCHEDULE - XII**

Salary H. Animators	9,16,496.00
Gratuity Fund Expenses	70,319.00
Provident Fund Expenses	62,183.00
Village Mobile Visits	2,78,550.00
Medicine and Consumables	1,80,000.00
	15,07,548.00

APPI GRANT EXPENSES**SCHEDULE - XIII****Programme Expenses**

Training session for Village H.Volunteers	10,372.00	
Transfer of Patients to Health Facility	4,740.00	15,112.00

"ASHWINI"
 10/147, G2G3, Kotharvcayal, P.B.No:20,
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 Gudalur, The Nilgiris - 643212, India



Contd...

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNTS
FOR THE YEAR 2020-2021 (Contd...)

Salary and Benefits

Salary - Accountant	75,000.00	
Accountant - PF Expenses	2,640.00	
Salary - Community Prog.Co-ordinator	33,462.00	
Salary - Computer Software Consultant	18,295.00	
Gratuity- Computer Software Consultant	928.00	
PF Expenses- Computer Software Consultant	1,336.00	
Salary - Data Entry Operator	18,664.00	
Gratuity Entry Operator	722.00	
PF Expenses - Data Entry Operator	1,040.00	
Salary - Health Animators	12,62,224.00	
Gratuity - Health Animators	1,05,796.00	
PF Expenses - Health Animators	1,14,763.00	
Salary - Medical Officer	2,00,000.00	
Salary - Programme Co-ordinator	1,19,602.00	
Gratuity - Programme Co-ordinator	4,471.00	
PF - Programme Co-ordinator	2,768.00	
Salary - Psychologist	97,742.00	20,59,453.00

Travel Cost

Community Prog. Coordinator	8,047.00	
Health Animators	71,987.00	
Medical officer	5,000.00	85,034.00

21,59,599.00

Expenditure out of NHM (TNHSP) Programme

Salary-Computer Operator	80,500.00	SCHEDULE -XIV
Salary-Counsellor	93,500.00	
Salary-Doctor	5,04,000.00	
Salary-Lab Technician	1,02,000.00	
	<u>7,80,000.00</u>	

NRTT Corpus Fund

Salary - Doctor	4,30,333.00	SCHEDULE -XII
Salary- Nurses	4,35,965.00	
Gratuity - Nurses	32,192.00	
PF Expenses - Nurses	42,169.00	
Bank Charges	40.12	
	<u>9,40,699.12</u>	

Out of Health Care Fund

Administration

Bank Charges	16,023.28		SCHEDULE -XIII
Renewal Registration	1,000.00		
Stationery and Postage Cost	19,025.00	36,048.28	
Referral Expenses		17,793.01	
Equipment Maintenance		60,590.00	
Laboratory Consumables		2,240.00	
Medical Consumables		1,120.00	
Salary - Administration		34,666.00	
Gratuity Expenses		1,37,901.00	
PF Expenses - admin		1,57,804.00	
Salary - Campus Maintenance		1,57,996.00	
Salary - Canteen Staff		28,846.00	

Contd...


"ASHWINI"

10/147, G2G3, Kotharavayal, P.O. No. 29,
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 2020-2021 (Contd...)

Salary - Cleaning&Maintenance	32,673.00
Salary-Counsellor	20,193.00
Salary - Dentist	3,773.00
Salary - Doctors	98,795.00
Salary - H.Animators	1,88,445.00
Salary - Multipurpose Worker	52,466.00
Salary - Nurses	4,47,952.00
Salary - Pharmacist	71,401.00
Salary-Phyiotherapy	2,30,747.00
Salary-Balwadi	22,337.00
Salary-Driver	81,024.00
Salary-Lab Technician	75,832.00
Salary-X-ray Technician	43,833.00
Salary-Special Education	14,000.00
Pharmacy Medicine	3,73,686.13
CAT Heart Operation Expenses	4,000.00
Give-Caretakers Meals	4,477.00
Give-Dental Care	8,871.55
Give-Medicine Cost	2,801.04
Give-Referral	3,006.99
HIV-Nutrition Support for PLWHA	4,58,507.00
HIV-Peer Educators Honorarium	4,000.00
HIV-PLWHA Meeting Expenses	38,819.00
HIV - Salary for Counsellor (30%)	2,24,249.00
HIV-Travel for Prog.Coordinator	29,483.00
HIV-Gratuity Expenses	2,916.00
ANM Community Posting Travel Expenses	1,961.00
ANM cctv for Dormitories	2,240.00
ANM Electricity Charges	36,811.60
ANM Postage, Stationary	16,266.00
ANM Renewal Fees	38,529.50
ANM Salary-Accountant	1,68,094.00
ANM Salary-Cook	58,647.00
ANM Salary-Principal	3,37,663.00
ANM Salary-Secretary	3,40,895.00
ANM Salary-Tutor	4,96,309.00
ANM Salary-Warden	84,284.00
ANM School Bus Maintenance	1,01,589.00
ANM Teachingaids/Books/Equipment	58,335.00
ANM Training School Inaguration & Lamp Lighting	3,552.00
ANM Salary - Security	84,600.00
ANM Student Gratuation Expenses	18,300.00
ANM Water heater	23,500.00
ANM PF Expenses	1,30,601.00
ANM-Gratuity Fund Expenses	1,46,205.00
ANM Inspection Charges	11,486.00
Scholarship Fund	2,32,045.90
Salaries	37,16,637.00
Travel	52,756.00


 Secretary
"ASHWINI"
 10/147, G1G3, Kotharvayal, P.R.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 2020-2021 (Contd...)

Postage, Stationary & Ele	1,01,901.00
Application Fees, Auditing, Taxes Etc.,	3,08,826.00
Building Maint, Electricity, Phone	6,07,836.20
Stipend/Food Accomodation for Trainees	14,39,650.00
Gratuity Expenses	2,66,478.00
PF Expenses	2,99,953.00
House tax and land tax charges	1,36,867.00
Travel for Clients for Therapy & Voc.Trng	14,871.00
Travel for Disability Center Staff & Com.H.Nurse	8,470.00
Mental Health Travel Expenses	9,565.00
Rambo Scholarship Fund Expenses	1,98,450.00
Canteen Expenses GAH	6,975.28
SELCO - Isolation Ward	22,56,000.00
Dasara - General Consumables	16,250.00
Dasara - Electicity Bill	57,210.00
Dasara - Lab Consumables	18,797.00
Dasara - Med & Consumables	2,81,666.00
PRIIA Project - Office Setup	21,575.00
Intervention Facilitator Travel Exp	6,358.00
Salary- Intervetion facilitator	50,000.00
Salary- Project Manager	1,75,000.00
Stipend - Pear Educator	7,500.00
Travel and Stay for the proj.Manager	46,600.00
	<hr/>
	1,56,71,397.48

Secretary
"ASHWINI"
 10/147, G2C3, Kothayyaval, P.O. 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 2021

LIABILITIES	SCH	Rs. Ps	ASSETS	SCH	Rs. Ps
CAPITAL FUND	I	12,83,46,620.45	FIXED ASSETS		
CORPUS FUND	II	12,18,215.00	At Cost as per Schedule	VIII	14,70,74,078.89
HEALTH CARE FUND	III	57,10,040.52	OTHER CURRENT ASSETS	X	20,20,122.00
GRATUITY RESERVE	IV	1,27,06,134.25	FIXED DEPOSITS	XI	4,52,25,203.18
DIABETIC FUND	V	2,72,601.07	LOANS & ADVANCES	XII	2,53,36,023.72
BANK INTEREST FUND	VI	58,63,960.70	CASH AND BANK BALANCES	XIII	34,97,324.13
NRTT CORPUS FUND	VII	1,51,36,492.03			
DEPRECIATION RESERVE	VIII	5,36,17,175.72			
OTHER LIABILITIES	IX	2,81,512.18			
		<u>22,31,52,751.92</u>			<u>22,31,52,751.92</u>
					(0.00)

Notes on Accounts separately annexed to balance sheet as schedule XIV

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



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

SOCIETY
"ASHWANI"
10/47, GZGA, Kotharipalayam, Nilgiris,
Gudalur, The Nilgiris - 643312, India
ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS

OOTACAMUND,
15.10.2021

**ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS,
GUDALUR, THE NILGIRIS
SCHEDULES TO BALANCE SHEET - YEAR 2020-2021**

CAPITAL FUND

Balance as on 01.04.2020
Add : ii) Capital Expenditure out of Health Care Fund

Add i) Excess of Income over Expenditure

SCHEDULE I
10,44,17,052.49
1,26,73,961.24
11,70,91,013.73
1,12,55,606.72
12,83,46,620.45

CORPUS FUND

Earmarked Fund Balance as on 01.04.2020

SCHEDULE II
12,18,215.00
12,18,215.00

HEALTH CARE FUND

Balance as on 01.04.2020
Add: Transfer from Income and Expenditure account

Less: Investments in Fixed Assets

SCHEDULE III
48,45,689.06
1,35,38,312.70
1,83,84,001.76
1,26,73,961.24
57,10,040.52

GRATUITY RESERVE

Earmarked Fund Balance as on 01.04.2019

Add: Additions during the year

SCHEDULE IV
1,11,79,343.25
1,11,79,343.25
15,26,791.00
1,27,06,134.25

DIABETIC FUND

Balance as on 01.04.2020

SCHEDULE V
2,72,601.07
2,72,601.07

BANK INTEREST FUND

Balance as on 01.04.2020
Add: Transfer from Income and Expenditure account


SCHEDULE VI
53,37,726.70
5,26,234.00
58,63,960.70

NRTT CORPUS FUND

Balance as on 01.04.2020
Add: Transfer from Income and Expenditure account

SCHEDULE VI
1,50,78,365.15
58,126.88
1,51,36,492.03

Contd....


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 2020-2021 (Contd...)**

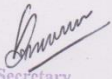
FIXED ASSETS (SEPARATELY ANNEXED)		SCHEDULE VIII
OTHER LIABILITIES		SCHEDULE IX
Provident Fund Payable		2,60,988.00
TDS Payable		12,159.18
Salary Payable		8,365.00
		2,81,512.18
OTHER CURRENT ASSETS		SCHEDULE X
DEPOSITS :		
Rent Deposit		1,13,700.00
Electricity Deposit	45,215.00	
Gas Deposit	1,700.00	
Water Connection Deposit	48,575.00	95,490.00
		95,490.00
OTHER CURRENT ASSETS		
Accrued Interest	12,19,571.00	
TDS Receivable	5,91,361.00	18,10,932.00
		18,10,932.00
		20,20,122.00
FIXED DEPOSITS		SCHEDULE XI
Fixed Deposits :		
Indian (General) Fund balance as on 01.04.2020	52,97,395.47	
Add: Made during the year	2,17,64,762.00	
Less: Matured during the year	84,96,898.00	1,85,65,259.47
		1,85,65,259.47
NRTT (Corpus) balance as on 01.04.2020	1,50,06,516.00	
		1,50,06,516.00
Earmarked (General) balance as on 01.04.2020	82,00,000.00	
Add: Made during the year	2,86,53,427.71	
Less: Matured during the year	2,67,00,000.00	1,01,53,427.71
		1,01,53,427.71
Earmarked (Corpus) balance as on 01.04.2020		15,00,000.00
		15,00,000.00
		4,52,25,203.18
		Contd....

Secretary 
"ASHWINI"
18/147, 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 2020-2021 (Contd...)**

LOANS, ADVANCES AND RECEIVABLES	SCHEDULE XII	
Program Referral and other Advances		
Balance as on 01.04.2020	1,94,30,582.24	
Add : Paid during the year	<u>2,80,90,902.72</u>	
	4,75,21,484.96	
Less: Received during the year	<u>2,21,85,461.24</u>	2,53,36,023.72
		<u><u>2,53,36,023.72</u></u>
 CASH AND BANK BALANCES		
SCHEDULE XIII		
Cash in Hand		2,31,153.19
Cash at Bank with S.B.I. Gudalur		
- General Account		7,85,424.24
- Earmarked Fund Account		4,87,476.74
- Donation A/c		4,45,972.50
- NRTT Corpus Fund		1,48,286.03
- SRTT A/c		2,743.04
- Appi Grant A/c		11,99,728.99
Cash at Bank with C.S.B. Gudalur		
- HSP Programme		1,96,539.40
		<u><u>34,97,324.13</u></u>


 Secretary
"ASHWINI"
 10/147, G2G3, Kottaravayal, 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,
STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31ST MARCH 2021**

Sr. Particulars	Rate	GROSS BLOCK		DEPRECIATION		NET BLOCK	
		Balance as on 01.04.2020	Addition 31.03.2021	Balance as on 01.04.2021	For the Year 31.03.2021	Balance as on 01.04.2020	Balance as on 31.03.2021
1 Land	0%	1,00,81,345.70	94,66,000.00	1,95,47,345.70	-	1,00,81,345.70	1,95,47,345.70
2 Building - Main	10%	58,53,307.20	-	58,53,307.20	2,29,905.42	37,84,158.39	20,69,148.81
3 Building - Block II	5%	77,425.00	-	77,425.00	2,703.44	26,059.67	51,365.33
4 Building - Sub centre	10%	2,26,916.92	-	2,26,916.92	10,148.36	1,35,581.67	91,335.25
5 Building - Balwadi	10%	1,18,655.00	-	1,18,655.00	2,016.97	1,00,502.24	18,152.76
6 Building - Hospital	10%	1,09,09,509.00	-	1,09,09,509.00	3,61,371.51	76,57,165.45	32,52,343.55
7 Doctor Quarters	5%	35,96,903.80	-	35,96,903.80	1,181,487.93	13,02,258.72	22,94,645.08
8 Building - Balwadi	5%	3,23,488.00	-	3,23,488.00	11,012.81	1,14,244.67	2,09,243.33
9 Dormitories for Students	5%	44,13,587.00	-	44,13,587.00	1,66,699.78	12,46,291.11	31,67,295.89
10 Staff Quarters II	5%	15,77,779.00	-	15,77,779.00	59,516.70	4,46,961.77	11,30,817.23
11 Training School	5%	26,00,000.00	-	26,00,000.00	6,38,465.32	7,36,542.06	18,63,457.94
12 Building - Poristers project	15%	35,00,828.00	-	35,00,828.00	2,15,525.37	22,79,517.58	12,21,310.42
13 Building - OP & IP Block etc.	5%	3,19,12,605.91	-	3,19,12,605.91	11,08,780.04	1,08,45,785.23	2,10,66,820.68
14 Dining Room/Visitors Room	5%	26,13,996.00	-	26,13,996.00	1,21,060.69	3,13,842.89	23,00,153.11
15 Dormitories for Student -2nd Mile	5%	29,96,990.09	20,861.75	30,17,851.84	1,46,624.81	2,21,549.56	27,96,302.28
16 Dormitories for Student -2nd Mile	5%	63,36,198.98	15,76,771.04	79,129,969.02	39,419.28	39,419.28	15,37,351.76
17 Staff Quarters - 2nd Mile-Phase I	5%	1,44,004.75	64,80,203.73	66,244,908.48	3,12,489.82	4,70,894.79	60,09,308.94
18 Building-Kitchen, Hall- 2nd Mile	5%	26,70,009.11	26,70,009.11	53,400,018.22	66,750.23	66,750.23	26,03,258.88
19 Road, Landscaping -2nd Mile	5%	11,61,211.00	-	11,61,211.00	53,830.60	1,38,429.59	10,76,612.01
20 Disability Centre/VTC	5%	23,44,215.00	4,11,726.00	27,55,941.00	1,18,940.31	2,90,212.10	24,65,728.90
21 Store Room	5%	9,47,175.00	-	9,47,175.00	46,174.78	69,854.16	8,77,320.84
22 Well	10%	2,36,200.00	-	2,36,200.00	8,589.02	1,58,898.86	77,301.14
23 Well (WIP)	0%	1,01,800.00	-	1,01,800.00	-	-	1,01,800.00
24 Road	5%	6,00,000.00	-	6,00,000.00	23,202.52	1,59,152.06	4,40,847.94
25 Revetment	10%	1,10,297.00	-	1,10,297.00	6,874.76	48,424.19	61,872.81
26 Medical Equipment	15%	47,54,993.70	17,65,192.00	65,20,185.70	4,90,478.50	28,58,211.55	36,61,974.15
27 Dental Equipment	15%	2,11,325.00	-	2,11,325.00	11,288.59	1,47,356.34	63,968.66
28 Equipment Sub centre	15%	66,622.60	-	66,622.60	3,319.34	47,813.01	18,809.59
29 General Equipment	15%	26,23,086.45	83,100.00	27,06,186.45	1,79,984.42	16,44,724.74	10,61,461.71
30 Generator	15%	2,50,785.00	-	2,50,785.00	14,187.52	1,70,389.07	80,395.93
31 Furniture and Fixtures	10%	13,26,849.10	50,047.00	13,76,896.10	68,132.69	7,38,678.38	6,38,217.72
32 Computer and Accessories	40%	10,95,396.00	3,60,860.00	14,56,256.00	1,68,192.91	10,23,536.64	4,32,719.36
33 Computer and Accessories	0%	6,50,298.00	-	6,50,298.00	-	-	6,50,298.00
34 Vehicle - Scooty	15%	42,157.00	42,157.00	84,314.00	997.81	36,502.72	5,654.28



Secretary
"ASHWINI"
19/HZGGLKudalurNilgiris,Co.
ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
Gudalur, The Nilgiris - 643112, India

contd..

ASSOCIATION FOR HEALTH WELFARE IN NILGIRIS, GUDALUR, THE NILGIRIS.
STATEMENT OF FIXED ASSETS AND DEPRECIATION AS ON 31ST MARCH 2021 (Contd..)

35	Supporting Systems	15%	35,05,009.50	-	35,05,009.50	24,19,100.68	1,62,886.32	25,81,987.00	10,85,908.82	9,23,022.50
36	- Computer Hardware	40%	4,81,417.00	-	4,81,417.00	4,72,158.63	3,703.35	4,75,861.98	9,258.37	5,555.02
37	- Computer Software	40%	1,05,137.00	-	1,05,137.00	1,04,573.28	225.49	1,04,798.77	563.72	338.23
38	Equipments	15%	1,34,93,944.50	-	1,34,93,944.50	91,73,346.38	6,48,089.72	98,21,436.10	43,20,598.12	36,72,508.40
39	- Patient Utility Materials	50%	77,071.00	-	77,071.00	76,619.41	225.79	76,845.21	451.59	225.79
40	- Computer & Accessories	40%	26,850.00	-	26,850.00	26,746.07	41.57	26,787.64	103.93	62.36
41	Furniture	10%	23,37,416.50	-	23,37,416.50	12,10,367.86	1,12,704.86	13,23,072.73	11,27,048.64	10,14,343.77
42	Waste Management	15%	8,19,813.22	-	8,19,813.22	5,33,810.47	42,900.41	5,76,710.89	2,86,002.75	2,43,102.33
43	Vehicle - Ambulance	0%	10,07,827.00	-	10,07,827.00	-	-	-	10,07,827.00	10,07,827.00
44	Vehicle - School Bus	15%	12,00,664.00	-	12,00,664.00	5,18,608.05	1,02,308.39	6,20,916.45	6,82,055.95	5,79,747.55
45	Bio Gas	15%	15,612.48	-	15,612.48	10,165.86	816.99	10,982.85	5,446.62	4,629.63
46	Building Under Construction_NEW	0%	34,49,220.58	(28,12,842.41)	6,36,378.17	-	-	-	34,49,220.58	6,36,378.17
47	Building Under Construction	0%	1,00,250.00	-	1,00,250.00	-	-	-	1,00,250.00	1,00,250.00
48	Electrical Equipment	15%	84,816.00	-	84,816.00	35,550.58	7,389.81	42,940.39	49,265.42	41,875.61
49	Lift	15%	29,71,354.42	-	29,71,354.42	2,22,851.58	4,12,275.43	6,35,127.01	27,48,502.84	23,36,227.41
			13,33,38,349.65	1,37,35,729.24	14,70,74,078.89	4,78,56,541.07	57,60,634.65	5,36,17,175.72	8,54,81,808.58	9,34,56,903.17

Secretary
ASHWINI
 1047, G.G.M. Moharwal, R.No.2h,
 Gudalur, The Nilgiris - 643111, India

ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS



**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 2021

SCHEDULE – XIV

A. ACCOUNTING POLICIES

1. The financial statements are prepared under the Historical cost convention, mercantile 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 VII. Depreciation has been provided at 50% of the normal rates for additions during the year.

6. Revenue Recognition

The Institution generally follows the mercantile basis of accounting and recognizes income and expenditure on accrual basis..

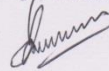
7. Use of Estimates

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.

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





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 or a claim is made as per the agreement and institution consider that claim as receivable. 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) The Balance in Loans and Advances (Schedule XII) includes Rs. 2,28,62,747.72 due from the Government towards Bed Grant (Rs.2,22,77,015.72) and Sickle Cell Project (Rs.5,85,732.00). Balances outstanding in Loans and Advances are not separately confirmed.
- ii) The previous year figures have been regrouped and reclassified wherever necessary to conform to the classification for the year.

OOTACAMUND,
15.10.2021


Secretary
"ASHWINI"
10/147, G2G3, Kotharaya, P.B. No.26,
ASSOCIATION FOR HEALTH WELFARE IN THE NILGIRIS
Gudalur, The Nilgiris - 643212, India



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


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