

J. C. BHALLA & CO.
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201 301 (U.P.)
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E-MAIL : taxaid@vsnl.com

Auditors' Report

The Board of Trustees
Emmanuel Hospital Association

We have audited the accompanying financial statements of **Emmanuel Hospital Association**, a Society registered under Societies Registration Act, 1860 which comprises the Balance Sheet as at March 31, 2016 and related Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion, proper books of account have been kept by the Society so far as appears from our examination of those books;
- (iii) The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;
- (iv) The Balance Sheet and Income and Expenditure Account are in compliance with the applicable Accounting Standards to the extent applicable.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with Significant Accounting Policies and Notes to Accounts give a true and fair view:

- (a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2016; and
- (b) In the case of the Income and Expenditure Account, of the working results for the year ended on that date.

Place: New Delhi
Date : 19.08.2016



For J.C. Bhalla & Co.,
Chartered Accountants
FRN: 001111N

(Rajesh Sethi)
Partner
Membership No. 085669

EMMANUEL HOSPITAL ASSOCIATION
808/92, Deepali Building, Nehru Place, New Delhi - 110 019
Consolidated (FC, General & Projects) Account
Balance Sheet as at 31st March 2016



(In INR)

Particulars	Sch	As at 31 March 2016	As at 31 March 2015
LIABILITIES			
General Fund			
Reserves & Surplus	1	77,355,835	79,719,070
Designated Funds	2	53,393,477	54,035,239
Funds & Liabilities			
Unspent Project Balances	3	107,573,264	91,329,275
Project Payable	4A	69,839,848	138,307,710
Other Current Liabilities			
Other Payables	4B	227,707	1,198,290
Total		308,390,131	364,589,584
ASSETS			
Fixed Assets			
Fixed Assets	5	53,601,120	51,521,695
Current Assets			
Cash & Bank Balances	6	243,131,101	298,798,612
Other Current Assets			
Advances	7	195,352	591,644
Others	8	11,162,255	13,677,633
Total		308,390,131	364,589,584

Subject to our separate report of even date

Rajesh Sethi
Partner

M. No. 085669

For and on Behalf of

J. C. Bhalla & Co.

Chartered Accountants

Firm Registration No. 001111N

Dr. Joshua Sunil Gokavi
Executive Director

Abhishek Lyall
Finance Director

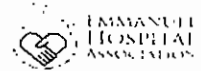
Sanjay Patra
Treasurer

Place: New Delhi

Date: 19.08.2016



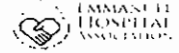
EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Balance Sheet



Particulars	(In INR)	
	As at 31 March 2016	As at 31 March 2015
Schedule 1 - Reserves & Surplus		
Balance as per Last Balance Sheet	79,719,070	75,670,315
Add: Additions during the year		-
Add: Transferred from Project Payable	160,450	5,490,567
Add: Assets Purchased out of Project fund	2,365,365	1,224,051
Sub Total (A)	82,244,885	82,384,933
Less: Adjustments/Written off of TDS		784,271
Less : Depreciation Charged for the perious years		2,600,292
Less : Fixed Assets Written Off		121,191
Less : Transferred from PACS		66,465
Less : EHAC Vehicle Recovery Fund		81,000
Less : Transferred to project payable	69,633	738,761
Less: Assets Transferred to FC NGO Partner		11,781
Less: Sundry Recoverable Written off	8,227	96,134
Less: Excess of Expenditure over Income	4,811,190	-1,834,032
Sub Total (B)	4,889,050	2,665,863
Total (A-B)	77,355,835	79,719,070
Schedule 2 - Designated Funds		
Building Funds		
Opening Balance	52,909,074	54,077,310
Add: Additions during the year		-
Less : Withdrawal during the year		1,168,236
Sub Total (A)	52,909,074	52,909,074
Asset Acquisition Fund		
Opening Balance	1,126,165	965,607
Add: Additions during the year		388,300
Less: Utilisation during the year	641,762	227,742
Sub Total (B)	484,403	1,126,165
Total (A+B)	53,393,477	54,035,239



EMMANUEL HOSPITAL ASSOCIATION
 808/92, Deepali Building, Nehru Place, New Delhi - 110 019
 Consolidated (FC, General & Projects) Account
 Income and Expenditure Account for the Year Ended 31st March 2016




(In INR)

Particulars	Sch	For the Year ended 31 March 2016	For the Year ended 31 March 2015
INCOME			
Voluntary Contributions & Donations	9	51,689,930	53,366,665
Bank Interest Earned	10	15,307,110	20,756,107
Other Receipts	11	879,710	1,891,271
Total (A)		67,876,750	76,014,043
EXPENDITURE			
Staff Benefits	12	20,658,137	21,834,997
Operational Costs	13	2,391,656	2,436,106
Travelling	14	795,421	631,780
Communications	15	811,779	749,942
Repairs & Maintenance	16	1,370,718	1,259,539
HR & Capacity Building	17	83,866	339,813
Governance	18	593,767	742,892
Donations and Contributions	19	878,500	300,000
Project Expenses	20	108,814,883	140,972,997
Amount Written off		311,947	232,629
Loss on sale of assets (net)		38,559	-34,194
Depreciation		1,858,239	3,855,714
Total (B)		140,613,505	173,322,214
Balance being Excess of Income over (expenditure) (A-B)		-72,736,755	-97,308,171
Transfer from Project Payable		67,925,565	99,142,203
Balance Being Surplus (Deficit) Carried to General Fund		-4,811,190	1,834,032

Subject to our separate report of even date


Rajesh Sethi
 Partner
 M. No. 085669
 For and on Behalf of
J. C. Bhalla & Co.
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Dr. Joshua Sunil Gokavi
 Executive Director


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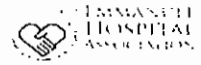

Sanjay Patra
 Treasurer

Place: New Delhi
 Date: 19.08.2016



EMMANUEL HOSPITAL ASSOCIATION

Schedules attached to and forming part of the Income and Expenditure Account



(In INR)

Particulars	For the year ended 31 March 2016	For the year ended 31 March 2015
Schedule 10 - Interest Earned		
A. Central Office		
Saving Account	842,580	274,631
Fixed Deposits	8,138,614	13,513,910
Others	195,036	111,565
Sub Total (A)	9,176,230	13,900,106
B. Project Office		
Balanilayam Project	682	1,595
CHDP Bastar	9,530	10,168
CHDP Ranchi	17,164	9,008
CHDP Sahyog	17,158	14,824
GF HIV Hifazat	5,454,974	5,364,791
GF TB Axshya	292,853	370,449
Grant Management Team	-	11,886
Kari Project	4,837	3,663
Kishangarh Watershed Project	38,936	17,573
Leadership Development Project, Chennai	3,063	3,862
Orchid Guwahati	37,849	459,764
Prem Jyoti Project	25,808	26,328
Shalom DAP	142,141	512,338
STRC Guwahati	-	5,532
STRC Nagaland & Manipur	11,708	5,436
NEO+ IAPSI	46,000	-
UP Urban Project	28,177	38,784
Sub Total (B)	6,130,880	6,856,001
Total (A+B)	15,307,110	20,756,107
Schedule 11 - Other Receipts		
CHDP Bastar	-	71.00
Orchid Guwahati	-	113,197.00
Shalom DAP	823,110	1,683,362.00
Central office	56,600	-
UP Urban Project	-	94,641.00
Total	879,710	1,891,271



EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Income and Expenditure Account



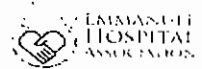
(In INR)

Particulars	For the year ended 31 March 2016	For the year ended 31 March 2015
Central Office Expenditures		
<u>Schedule 12 - Staff Benefits</u>		
Salaries & Allowances	17,930,286	18,097,905
PF & Other Allied Expenses	1,279,129	1,380,996
Gratuity	526,500	594,016
CHAI Insurance Scheme	51,800	141,300
Leave Travel Concession	222,244	332,774
Staff Welfare	62,290	102,878
Staff Health Scheme	201,524	284,540
Mutual Health Scheme	31,600	38,400
Children Education Programme	352,764	862,188
Total	20,658,137	21,834,997
<u>Schedule 13 - Operational Cost</u>		
Hospitality	52,546	21,436
Newspaper & Periodicals	8,435	35,723
Audit Fees	564,817	142,728
Bank Charges	115,261	107,349
Promotional Expenses	60,635	81,423
Printing	130,062	131,287
Interest on TDS	-	2,030
Stationeries	70,790	105,619
House Keeping & Supplies	169,646	116,422
Legal & Professional Charges	489,200	558,480
Membership	44,629	148,790
Taxes & Duties	210,675	237,548
Advertisements	1,200	8,700
Electricity Charges	400,534	433,663
Office Rent	76,227	304,908
Total	2,394,656	2,436,106
<u>Schedule 14 - Travelling</u>		
Coordination Travels	336,156	323,776
Others Travels	288,088	273,297
Local Conveyance	171,180	34,707
Total	795,424	631,780
<u>Schedule 15 - Communications</u>		
Internet	350,681	307,161
Telephone	358,966	376,491
Postage	105,132	66,290
Total	814,779	749,942



EMMANUEL HOSPITAL ASSOCIATION

Schedules attached to and forming part of the Income and Expenditure Account

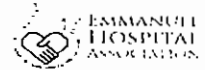


(In INR)

Particulars	For the year ended 31 March 2016	For the year ended 31 March 2015
Schedule 9 - Voluntary Contributions & Donations		
A. Central Office		
C.O Support	4,461,400	4,616,737
Donations and other Contributions	11,706,495	11,380,332
Salary Support	3,532,057	3,050,201
Sub Total (A)	19,699,952	19,047,270
B. Project Office		
CHDP Bastar	114,758	161,873
CHDP Sahyog	-	12,500
GF TB Axshya	25,480,553	31,658,127
UP Urban	260,000	-
Orchid Guwahati	104,200	-
Shalom DAP	844,512	291,650
STRC Nagaland & Manipur	-	2,195,245
NEO+ IAPSI	5,185,955	-
Sub Total (B)	31,989,978	34,319,395
Total (A+B)	51,689,930	53,366,665



EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Income and Expenditure Account



Particulars	(In INR)	
	For the year ended 31 March 2016	For the year ended 31 March 2015
<u>Schedule 16 - Repairs & Maintenance</u>		
Building	660,388	393,092
Computers	80,705	67,483
Land	112,470	310,090
Electrical	17,860	33,821
Furniture & Fixtures	3,325	4,500
Equipments	49,640	140,340
Vehicle	2,123	33,215
General	252,267	258,998
Server Maintenance	191,970	18,000
Total	1,370,748	1,259,539
<u>Schedule 17 - HR & Capacity Building</u>		
HRD Expenses	38,447	125,458
Training/Seminars	23,154	116,940
Workshop/Retreat	-	69,693
Sponsorship	22,265	27,722
Total	83,866	339,813
<u>Schedule 18 - Governance</u>		
Board & EC Meeting	217,927	279,669
Regional Governing Body/Regional Annual Committee	375,840	463,223
Total	593,767	742,892
<u>Schedule 19 - Donations & Contributions</u>		
Contributions to Other NGOs	878,500	300,000
Total	878,500	300,000
<u>Schedule 20 - Project Expenses</u>		
CHDP Bastar	105,395	120,550
CHDP Sahyog	1,040	39,450
GF HIV Hifazat	72,499,900	93,887,700
GF TB Axshya	29,101,037	41,516,149
Neo Plus Guwahati	705,735	-
Orchid Guwahati	-	850,649
Shalom DAP	3,577,374	2,324,991
STRC Nagaland & Manipur	-	2,233,508
UP Urban Project	19,672	-
NEO+ IAPSI	2,804,731	-
Total	108,814,883	140,972,997



Schedule 3 - Unspent Project Balances

Foreign Contribution

A. Central Support Programs

(In INR)

Particulars	Opening Bal as on 1 Apr 2015	Receipts during the year	Payments during the year	Closing Bal as on 31 Mar 2016
EHA - Balanilayam Project	12,285	-	-	12,285
EHA Bio Ethics Project	13,818	-	205	13,613
EHA - CME Fund	166,397	-	1,662	164,735
EHA - Community Eye Project	324,646	-21,450	14,156	289,040
EHA - Geoffrey Hawkins Scholarship Fund	2,584,014	-770,000	400,000	1,414,014
EHA - Good Samaritan Fund	97,000	-97,000	-	-
EHA - HR Research EMMS	206,636	-	-	206,636
EHA-HR Recruitment EMMS	90,462	-	-	90,462
EHA - Leadership Development Project	813,810	2,589,981	3,110,232	293,559
EHA - Medical & Dental Students Retreat	76,423	-	-	76,423
EHA - Nest Project	595,014	1,040,995	392,986	1,243,023
EHA - Nurses Training Fund	119,866	193,506	45,614	267,758
EHA - Palliative Care	7,588,883	649,148	976,101	7,261,930
EHA - Palliative Care EMMS	7,128,385	-5,696,599	378,850	1,052,936
EHA - Reproductive Health	1,047,646	-275,784	-	771,862
EHA - Research Project (Dr. Jameela)	26,510	-	-	26,510
EHA - Scholarship	-	-	-	-
EHA - Scholarship Staff Children	8,142	-	-	8,142
EHA - Training	126,119	-	-	126,119
HR & Professional Development Fund	386,308	-329,640	157,066	-100,398
EMMS Doctors Training Fund	-	-	-	-
Software Development Project	-	1,942,400	1,076,269	866,131
Special Fund - ED	92,223	-	4,075	88,148
Total	21,504,587	-774,442	6,557,216	14,172,929

B. Disaster Management Mitigation Unit Projects

(In INR)

Particulars	Opening Bal as on 1 Apr 2015	Receipts during the year	Payments during the year	Closing Bal as on 31 Mar 2016
A.P. Emergency Flood Relief - MTI	50,391	-	-	50,391
Assam Emergency Relief Work	10,414	-	-	10,414
Bihar Fire Relief-Barwa	324,606	100,000	-	424,606
Bihar Relief - Emergency Relief Madhepura	319,277	-	-	319,277
EHA - Disaster Management	306,995	-3,279	62,410	241,306
EHA - Sphere India "Psycho Support"	72,714	-	-	72,714
Emergency Flood Relief Assam 2012	277,655	-	-	277,655
Emergency Flood Relief in Balrampur, UP	318,475	-196,306	27,150	95,019
Emergency Flood Relief Begusarai Bihar	77,321	-	-	77,321
Himalayan Disaster Relief Project	114,424	-25,748	88,676	-
Himalayan Earthquake Relief Project	-	7,162,328	5,110,027	2,052,301
Jammu & Kashmir Emergency Flood Relief 2014	1,718,758	-1,252,006	461,886	4,866
Manipur Earth Quake Project	-	-	60,550	-60,550
Manipur Flood Relief Project 2015	-	661,586	661,586	-
Sikkim Earthquake Emergency Relief	499,616	-	-	499,616
Total	4,090,645	6,446,575	6,472,285	4,064,935



EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Balance Sheet

C. Community Health Projects

Particulars	(In INR)			
	Opening Bal as at 1 Apr 2015	Receipts during the year	Payments during the year	Closing Bal as at 31 Mar 2016
ACU Upgradation	-	4,545,006	2,272,500	2,272,500
AHT Capacity Building Tear UK	-	390,687	-	390,687
EHA C.O (CAR) Project	-	660,583	343,559	317,024
Engage Disability Conference	1,134,413	84,000	1,353,636	-135,223
CH Coordination - Tear N/L	-	464,046	328,776	135,270
CH Coordination - Others	-	62,427	-	62,427
Mainstreaming Grants (Other Sources)	-	-15,012	-	-15,012
Transform Aid CHDP Disaster Response	-	182,810	182,810	-
Mainstreaming Disability Programme	383,844	2,799,534	2,920,476	262,902
Umeed Recovery & Rehab. Tear UK	3,033,637	-	3,033,637	-
EHA - CHDP Barharwa	-	1,437,953	1,450,962	-13,009
EHA - CHDP BCH, Fatehpur	-	1,732,082	1,732,082	-
EHA - CHDP Project Burans	-5,240	2,635,610	3,350,314	-719,943
EHA - CHDP Champa	-	2,189,788	2,189,894	-106
EHA - CHDP Chhatarpur - TNL	-	-218,280	-218,280	-
EHA - CHDP Jagdeeshpur	-	2,073,066	2,342,590	-269,524
EHA - CHDP Kachhwa	22,650	-	-	22,650
EHA - CHDP Lalitpur	-	4,081,253	4,081,253	-
EHA - CHDP Landour	63,825	-117,324	133,259	-186,758
EHA - CHDP Landour Uday Basti	133,259	1,041,317	1,085,048	89,528
EHA - CHDP Madhipura	624,881	2,580,992	2,723,000	482,873
EHA - CHDP Madhipura (CAR) Project	-	2,725,800	1,951,400	774,400
EHA - CHDP Ranchi	956,710	2,247,087	2,029,327	1,174,470
EHA - CHDP Robertsganj	-	1,792,991	1,549,000	243,991
EHA - CHDP Raxaul	-	3,345,700	1,424,000	1,921,700
EHA - CHDP Satbarwa (CBA)	564,975	-564,975	-	-
EHA - CHDP Satbarwa (CBR)	999,012	1,807,449	1,361,700	1,444,761
EHA - CHDP Satbarwa (CAR)	-	1,508,907	281,000	1,227,907
EHA - CHDP Share	-	272,020	272,020	-
EHA - CHDP Tezpur (CAR)	-	2,871,176	2,871,176	-
EHA - Children at Risk	-	74,472	-	74,472
EHA - CHDP Bastar (PACS)	-36,731	811,808	775,077	-
EHA - CHDP Bastar (CAR)	116,634	1,958,350	632,411	1,442,573
EHA - CHDP Bastar (Others)	-	227,023	-	227,023
EHA - CHDP Champa (PACS)	-	534,483	534,483	-
EHA - CHDP Chhatarpur (PACS)	29,732	424,071	453,803	-
EHA - CHDP Lakhnadon (PACS)	-	756,711	756,711	-
EHA - DVN Central Cost	-	698,617	-	698,617
EHA - DVN MICAH Consultation Reimbursement	-	-	-	-
EHA - DVN Partnership Development	-	463,550	312,347	151,233
EHA - GMF Advance	2,151,056	-1,309,614	647,779	193,713
EHA - Gender Sensitivity & Equality Project	-	-69,989	-	-69,989
EHA - J & K Earthquake Project	107,017	-	-	107,017
EHA - Kari Project	11,245	-160	-	11,085
EHA - Mental Health Helpline	-	-144,618	-	-144,618
EHA - Mental Health Programme	40,000	64,300	32,149	72,151
EHA - Murliganj Storm Relief	-	744,428	744,428	-
EHA - Partnership for Sustainable Development	-	2,345,117	2,046,633	298,484
EHA - Sahyog - EMMS	-	269,848	36,174	233,674
EHA - SIT Conference	-	1,861,515	1,315,999	545,516
EHA - Spandana Project - FNS	-	5,619,680	5,559,417	60,263
EHA - Spandana Project - CH/HIV	-	5,544,209	5,472,617	71,592
EHA - Tear Australia C.O Support	-	1,446,816	1,364,796	82,020
EHA - Tear Australia KARI Project	170,545	1,043,584	819,495	394,634
EHA - Tear Australia Sahyog Project	-	2,160,971	2,769,585	-208,614
EHA - Tear Australia SHIFA Mental Health Project	-	2,354,038	2,354,038	-
EHA - Tear Fund CHDP Tezpur (Safe Migration)	2,116,175	-	2,005,335	110,840
EHA - Tear Fund Kishangarh Watershed Mgt Project	666,424	4,511,541	4,027,740	1,150,224
EHA - Tear Fund Sahyog Urban Empowerment	41,788	1,812,877	1,031,335	823,331
EHA - Tear N/L Audit Allocation	-	302,353	-	302,353
EHA - UP Urban Project	134,218	6,728,405	6,433,154	429,469
Total	13,460,070	83,851,071	80,770,566	16,540,575

D. HIV/AIDS Projects

Particulars	(In INR)			
	Opening Bal as on 1 Apr 2015	Receipts during the year	Payments during the year	Closing Bal as on 31 Mar 2016
EHA - Aids Services	3,997,999	3,920,797	80,150	2,949
EHA - DAP Shalom Project	2,156,692	6,716,600	7,648,043	1,225,249
EHA - SHALOM Aizawl	-	-	-	-
EHA - NEO PLUS	57,962	4,673,418	4,428,473	302,907
EHA - Orchid Project - II	-	-	-	-
EHA - Prison Intervention Project	-	2,359,282	960	2,358,322
EHA - PHFI - NERO	-	-	-	-
Total	6,212,653	9,828,503	12,157,627	3,883,529



E. Grants Payable

(In INR)

Particulars	Opening Bal as	Receipts during	Payments during	Closing Bal as
	at 1 Apr 2015	the year	the year	at 31 Mar 2016
Christofel Blinden Mission	611,627	135,000	-	746,627
De Verre Naastein	-	234,067	234,067	-
DFID/PACS	199,210	-453,188	48,838	-302,816
EHA Canada	131,463	-128,745	-	2,718
EHA USA	-	157,961	1,980	155,981
EMMS International	1,168,236	-969,204	199,032	0
Free Church of Scotland	11,197	-11,197	-	-
Global Development Group	-	703,485	41,706	661,779
Mission Direct	84,882	-84,882	-	-
New Zealand High Commission	-	1,030,000	-	1,030,000
Stitching Simavi	66,442	-	-	66,442
Stop The Traffik	-	96,640	-	96,640
Tear Fund UK	30,256	-30,256	-	-0
Tear Fund UK CH Grant	21,801,286	-5,170,482	-	16,630,804
Total	24,104,599	-4,490,802	525,623	19,088,174

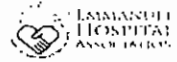
G. Health Units/Hospital Payable

(In INR)

Particulars	Opening Bal as	Receipts during	Payments during	Closing Bal as
	on 1 Apr 2015	the year	the year	on 31 Mar 2016
Burrows Memorial Christian Hospital	50,000	1,660,852	1,710,852	-
Broadwell Christian Hospital	139,296	953,289	1,050,743	41,842
Champa Christian Hospital	-	657,128	657,128	-
Chhatarpur Christian Hospital	972,296	3,475,231	3,362,219	1,085,308
Chinchpada Christian Hospital	304,702	265,385	469,488	100,600
Duncan Hospital, Raxaul	2,328,000	16,523,521	13,031,164	5,820,357
GM Priya Hospital	1,827,982	2,590,171	4,189,506	228,647
Herbertpur Christian Hospital	363,750	1,454,829	1,396,233	422,346
Lakhnadon Christian Hospital	-	11,197	11,197	-
Lalitpur - HBM Hospital	139,296	3,736,198	3,875,493	-
Landour Community Hospital	-	188,338	188,338	-
Madhipura Christian Hospital	-	13,962,722	1,585,275	12,377,448
Makunda Christian Hospital	50,000	1,157,733	1,207,733	-
Navjivan Hospital Satbarwa	527,013	996,426	1,523,439	-
Prem Jyoti Community Hospital	3,345,073	975,002	4,221,215	98,860
Prem Sewa Hospital	1,363,481	2,706,999	1,354,219	2,716,262
Robertsganj - Jiwan Jyoti Christian Hospital	-	2,716,624	2,716,624	-
Sewa Bhawan Hospital	-	75,000	-	75,000
Tezpur - Baptist Christian Hospital	20,249	24,952,161	13,314,594	11,657,816
				-
Total	11,431,138	79,058,806	55,865,458	34,624,485
Total (A)	80,803,692	173,919,711	162,348,776	92,374,627



EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Balance Sheet



Local Contribution

(In INR)

Particulars	Opening Bal as at 1 Apr 2015	Receipts during the year	Payments during the year	Closing Bal as at 31 Mar 2016
Community Health Projects				
CHDP Local	1,294,255	401,350	628,549	1,067,056
Engage Disability Conference	397,297	-	133,157	264,140
Burans Project	676,222	423,807	589,259	510,770
HIV/AIDS Projects				
NACO SIRC Project	34,464	2,040,031	2,763,719	-689,224
STRC Guwahati	-	48,600	48,600	-
shalom Delhi	-	208,128	208,128	-
Central Support Programs				
DMMU	105,110	42,935	38,101	109,944
EHA - Scholarship	1,270,012	2,525,713	764,640	3,031,085
ED Special Fund	-	50,000	-	50,000
Jenifer & Jerry Endowment Fund	1,320,037	171,074	176,135	1,314,976
Nurses Training	9,949	-	-	9,949
Palliative Care	48,250	27,000	-	75,250
Research & Bioethics	27,464	6,000	160	33,304
HR & Professional Development Fund	309,620	23,143	347,303	-14,540
Health Units/Hospital Payable				
Hospital Development Fund	5,032,904	17,542,574	13,139,550	9,435,928
Total (B)	10,525,583	23,510,355	18,837,301	15,198,637
Grand Total (A+B)	91,329,275	197,430,066	181,186,077	107,573,264

Note:

1. Negative balance in the receipt column reflects opening balance reallocated to other projects, and has nil impact on total receipt.
2. Negative Opening/closing balances pertain to those projects which are multi year and balances recoverable from the donors.

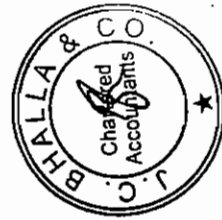


EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Balance Sheet

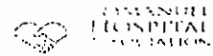


Particulars
Schedule 4A
Projects Payable

Particulars	Opening Bal as at 1 Apr 2015	Excess/(Deficit) of expenditure Over Receipt During the Year	Less: Fixed Assets Purchased from Project Fund	Adjustment in Reserve & Surplus	(In INR)
					Closing Bal as at 31 March 2016
GF HIV AIDS (Hifazat)	133,369,410	-67,044,926	49,000	-	66,275,484
GF TB (Axshya)	4,785,629	-3,327,631	138,000	-	1,319,997
Sahyog Community Health	57,014	-	-	-	57,014
Guwahati HIV AIDS (Orchid)	-46,201	-	-	-46,201	-
Bastar Community Health	165,291	-	-	165,291	-
UP Urban	-	240,328	88,140	-	152,188
STRC HIV AIDS	-23,432	-	-	-23,432	-
EHA Neo IAPSI	-	2,206,665	171,500	-	2,035,165
TOTAL	138,307,710	-67,925,565	446,640	95,658	69,839,848



EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Balance Sheet



Particulars	(In INR)	
	As at 31 March 2016	As at 31 March 2015
Schedule 4B		
Other Payable		
Rentention Money (Central Office)	227,707	1,016,025
GF TB (Axshya)	-	21,472
Prem Jyoti Community Health	-	74,471
GMT	-	2,560
Chennai Project	-	83,762
SRTC	-	-
Total (A+B)	227,707	1,198,290



Schedule 5 - Fixed Assets

A. Central Office

S.No	Particulars	Rate	Op. WDV	Additions	Sale	Total	Depreciation	Net WDV
1	Land	0%	6,148,634	-	-	6,148,634	-	6,148,634
2	Building	5%	26,731,910	-	-	26,731,910	1,336,596	25,395,314
3	Furniture & Fixtures	15%	2,902,765	53,462	-	2,956,227	293,322	2,662,905
4	Office & Other Equipment	15%	5,673,728	438,845	19,349	6,093,224	906,587	5,186,637
5	Computer & Software	60%	461,322	924,255	6,958	1,378,619	751,490	627,129
6	Vehicles	15%	3,019,157	1,226,316	194,600	4,050,873	570,241	3,480,632
	Sub Total		44,937,516	2,642,878	220,907	47,359,487	3,858,236	43,501,252

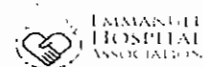
Capital Work in Progress

1	Building under construction		6,584,179	3,515,690			-	10,099,869
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Grand Total		51,521,695	6,158,568	220,907	47,359,487	3,858,236	53,601,120
Previous Year		52,557,610	5,957,334	2,838,211	55,377,409	3,855,714	51,521,695



EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Balance Sheet

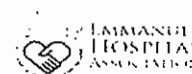


(In INR)

Particulars	As at 31 March 2016	As at 31 March 2015
Schedule 6 - Cash & Bank Balances		
A. Central Office		
Cash on Hand	42,414	29,418
Balances with Banks	16,404,517	2,794,491
Fixed Deposits	153,412,694	151,724,017
Sub Total (A)	169,859,624	154,547,926
B. Projects		
Cash on Hand	241,329	240,520
Balances with Banks	73,330,451	142,926,538
Fixed Deposits	-	1,083,627
Sub Total (B)	73,571,780	144,250,685
Total (A+B)	243,431,404	298,798,612
Schedule 7 - Advances		
Advances to Staff	70,086	130,038
Advance to Vendor	60,877	461,606
Advance - Project	64,389	-
Total	195,352	591,644



EMMANUEL HOSPITAL ASSOCIATION
Schedules attached to and forming part of the Balance Sheet



Particulars	(In INR)	
	As at 31 March 2016	As at 31 March 2015
<u>Schedule 8 - Other Recoverables</u>		
A. Central Office		
TDS Recoverable	7,106,589	7,606,709
Advances to others	339,675	537,417
Security Deposits	96,000	137,147
Scholarship Recoverable	1,189,950	1,319,300
Sub Total (A)	8,732,214	9,600,573
B. Projects		
Bastar Community Health	17,000	20,070
Community Health Ranchi	-	11,211
Sahyog Community Health	-	27,294
Balanilayam	-	72,458
Leadership Development	150,000	160,000
Community Health GMT	-	36,718
Tsunami Relief & Rehabilitation Project	-	146,184
GF TB (Axshya)	90,500	204,609
GF HIV AIDS (Hifazat)	340,941	233,750
Shalom DAP	1,831,600	3,164,766
Sub Total (B)	2,430,041	4,077,060
Total (A+B)	11,162,255	13,677,633



EMMANUEL HOSPITAL ASSOCIATION

Schedule forming part of the financial statement for the year ended March 31, 2016

SCHEDULE- 21

A. SIGNIFICANT ACCOUNTING POLICIES

1. Background

Emmanuel Hospital Association ('EHA') is a charitable organization registered under the Society Registration ACT XXI, 1860 (Punjab amendment Act, 1957) as extended to the Union Territory of Delhi with its central office at New Delhi.

Founded as an indigenous Christian health and development agency, the object of EHA is to provide healthcare for the people of India irrespective of caste, colour or creed with primary focus on the poor and marginalized.

The society has been registered under section 12AA of the Income Tax Act, 1961, and Foreign Contribution (Regulation) Act, 1976, and deemed to be registered under Foreign Contribution (Regulation) Act, 2010, under section 11(1) of the Foreign Contribution (Regulation) Act, 2010.

2. Significant accounting policies

2.1 Basis of preparation of financial statement

The financial statement of EHA have been prepared and presented in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical cost convention on cash basis.

2.2 Fixed Assets and Depreciation

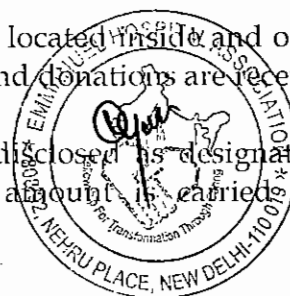
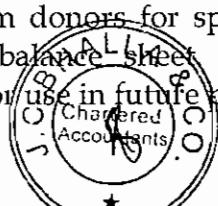
Fixed Assets are carried at written down value. Cost comprises the purchase price and any cost attributable to bring the asset to its working condition for its intended use.

Depreciation on fixed assets is provided as per the written down value method as per rates prescribed in Income Tax Act, 1961.

2.3 Grants and donation recognition

The society receives grants and donations from donors located inside and outside India. All grants and donation are recognized when such grants and donations are received.

Contributions from donors for specific purposes are disclosed as designated funds in the schedule to the balance sheet. Unutilized balance amount is carried forward in the designated fund for use in future periods.



Assets acquired by EHA from designated Grant in conformity with the grant agreement are carried out at written down value.

Grants and donations received in foreign currency are recorded at the exchange rate prevalent on the date of transaction.

2.5 Expenditure

Expenditure mainly includes amount incurred at Central Office and projects. Expenditure incurred at Central Office are administrative in nature and expenditure under project expenses is towards implementation of project activities and is disclosed as project wise expenditure in the financials.

Expenditure includes both expenses that arise in the course of the ordinary activities of EHA as well as losses. Expenses that arise in the course of the ordinary activities include monetary expenses such as project expenses, administrative operational cost, salaries and other employee benefits and non-monetary expenses such as depreciation.

2.6 Employee benefit

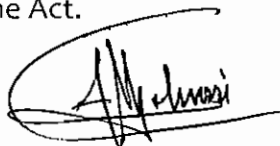
Defined benefit Plan

Provident fund: All eligible employees receive benefit from provident fund, which is a defined contribution plan. Both the employee and EHA make monthly contribution to the fund, which is equal to a specified percentage of the covered employee's basic salary. EHA has no further obligations under this plan beyond its monthly contribution.

Gratuity: EHA provides for gratuity, a defined retirement plan covering eligible employees. . The gratuity plan provides a lump sum payment to the eligible employees at retirement, death or termination of employment, of an amount based on the employee's salary and the tenure of employment with EHA.

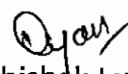
2.7 Taxation

EHA is registered under section 12AA of the Income Tax Act, 1961("the Act"). Under the provisions of the Act, the income of EHA is exempt from tax, subject to the compliance of terms and conditions specified in the Act.



New Delhi
Date: 19.08.2016

Dr. Joshua Sunil Gokavi
Executive Director



Abhishek Lyall
Finance Director



Sanjay Patra
Treasurer

