

J. C. BHALLA & CO.
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201301 (U.P.)
TEL. : 91 - 120 - 4241000, FAX : 91 - 11 - 4241007
E-MAIL : taxaid@vsni.com

Independent Auditors' Report

To The Members of
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 31st March 2017, 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 31st March 2017; 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 : 19th Aug, 2017

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 2017



(In INR)

Particulars	Sch	As at 31 March 2017	As at 31 March 2016
LIABILITIES			
General Fund			
Reserves & Surplus	1	72,771,484	77,355,835
Designated Funds	2	52,966,977	53,393,477
Funds & Liabilities			
Unspent Project Balances	3	79,568,859	107,573,264
Project Payable	4A	2,817,039	69,839,848
Other Current Liabilities			
Other Payables	4B	1,923,405	227,707
Total		210,047,764	308,390,131
ASSETS			
Fixed Assets	5	50,647,873	53,601,120
Current Assets			
Cash & Bank Balances	6	144,509,528	243,431,404
Other Current Assets			
Advances	7	462,024	195,352
Others	8	14,428,339	11,162,255
Total		210,047,764	308,390,131

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

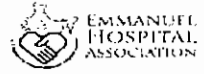
Abhishek Lyall
 Finance Director

Sanjay Patra
 Treasurer

Place: New Delhi
 Date: 19th Aug, 2017



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 2017



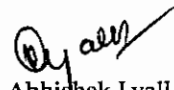
(In INR)

Particulars	Sch	For the Year ended 31 March 2017	For the Year ended 31 March 2016
INCOME			
Voluntary Contributions & Donations	9	59,430,877	51,689,930
Bank Interest Earned	10	11,355,635	15,307,110
Other Receipts	11	-	879,710
Total (A)		70,786,512	67,876,750
EXPENDITURE			
Staff Benefits	12	20,895,710	20,658,137
Operational Costs	13	2,077,365	2,394,657
Travelling	14	643,740	795,424
Communications	15	594,550	814,779
Repairs & Maintenance	16	1,319,959	1,370,748
HR & Capacity Building	17	58,799	83,866
Governance	18	813,217	593,767
Donations and Contributions	19	100,000	878,500
Project Expenses	20	53,489,254	108,814,884
Amount Written off		33,423	311,947
Depreciation		3,680,683	3,858,239
Loss on sale of assets (net)		10,582	38,559
Total (B)		83,717,282	140,613,506
Transfer from Project Payable	21	8,047,044	67,925,565
Balance being Excess of Income over (expenditure) (A-B)		(4,883,726)	(4,811,191)

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: 19th Aug, 2017



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account
Schedules attached to and forming part of the Balance Sheet



Schedule 1
Reserves & Surplus

Particulars	As at 31 March 2017	As at 31 March 2016
	(In INR)	
Opening balance as on 1st April 2016	77,355,835	79,719,070
Add: Additions during the year	-	-
Add: Transferred from Project Payable	(815,728)	160,450
Add: Assets Purchased out of Project Expenses	1,163,607	2,365,365
Add: Excess of Income over Expenditure during the year	(4,883,726)	(4,811,190)
Sub Total (A)	72,819,991	77,433,695
Less: EHAC Vehicle Recovery Fund	(326,500)	
Less: Transferred to project payable	-	69,633
Less: Assets Transferred	375,007	
Less: Sundry Recoverable Written off	-	8,227
Sub Total (B)	48,507	77,860
Total (A-B)	72,771,484	77,355,835

Schedule 2
Designated Funds

Particulars	As at 31 March 2017	As at 31 March 2016
	(In INR)	
Building Funds as per Last Year Balance Sheet	52,909,074	52,909,074
Add: Additions during the year	-	-
Less: Withdrawal during the year	-	-
Sub Total (A)	52,909,074	52,909,074
Asset Acquisition Fund as per Last Year Balance Sheet		
Opening Balance	484,403	1,126,165
Less: Transferred to General Fund	326,500	-
Less: Utilisation during the year	100,000	641,762
Sub Total (B)	57,903	484,403
Total (A+B)	52,966,977	53,393,477



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 3
Unspent Project Balances

Foreign Contribution

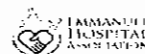
(In INR)

Particulars	Opening Balance as on 1st April 2016	Receipts during the year 2016-17	Payment during the year 2016-17	Closing Balance as on 31st March 2017
Central Support Programs				
EHA Bio Ethics Project	13,613	190,318	41,873	162,058
EHA - CME Fund	164,735	(164,735)	-	-
EHA - Community Eye Project	289,040	(289,040)	-	-
EHA - Geoffrey Hawkins Scholarship Fund	1,414,014	(270,000)	-	1,144,014
EHA - HR Research EMMS	206,636	(100,398)	11,500	94,738
EHA-HR Recruitment EMMS	90,462	-	-	90,462
EHA - Leadership Development Project	293,559	2,875,147	2,721,997	446,709
Emmanuel Mission Services	(5,493)	5,493	-	(0)
EHA - Medical & Dental Students Retreat	76,423	-	7,913	68,510
EHA - Nest Project	1,243,023	807,713	437,419	1,613,317
EHA - Nurses Training Fund	267,758	33,605	-	301,363
EHA - Palliative Care	7,261,930	(1,855,847)	279,751	5,126,332
EHA - GDG Palliative Care .C.O	-	1,572,519	-	1,572,519
EHA - Palliative Care EMMS	1,052,936	(471,668)	431,182	150,086
EHA - Palliative Care SWC Foundation	-	429,000	318,574	110,426
EHA - Palliative Care Rajive Trg.Program Expenses	-	-	-	0
EHA - Reproductive Health	771,862	-	-	771,862
EHA - Research Project (Dr. Jamecla)	26,510	-	479	26,031
EHA - Scholarship Staff Children	8,142	-	-	8,142
EHA - Training	126,119	-	-	126,119
HR & Professional Development Fund	(100,398)	100,398	-	0
Software Development Project	866,131	13,903,425	10,405,637	4,363,919
Special Fund - ED	93,641	113,568	-	207,209
Balanilayam Project	12,285	-	-	12,285
Total	14,172,929	16,879,496	14,656,324	16,396,101

Disaster Management Mitigation Unit Projects				
A.P. Emergency Flood Relief - MTI	50,391	-	-	50,391
Assam Emergency Relief Work	10,414	-	-	10,414
Arambh Food for Work Project	-	804,600	905,487	(100,887)
Begusarai Flood Relief Program	-	1,376,000	1,298,039	77,961
Bihar Fire Relief-Barwa	424,606	-	-	424,606
Bihar Relief - Emergency Relief Madhepura	319,277	-	-	319,277
Disability Inclusive Disaster Risk	-	-	-	-
EHA - Disaster Management	241,306	6,691	215,986	32,011
EHA - Sphere India "Psycho Support"	72,714	-	34,387	38,327
Emergency Flood Relief Assam 2012	277,655	-	-	277,655
Emergency Flood Relief in Balrampur, UP	95,019	-	-	95,019
Emergency Flood Relief Begusarai Bihar	77,321	-	-	77,321
Heal Project	-	700,000	-	700,000
Himalayan Disaster Relief Project	-	-	-	-
Himalayan Earthquake Relief Project (NEPAL)	2,052,301	-	683,883	1,368,418
Jammu & Kashmir Emergency Flood Relief 2014	4,866	-	-	4,866
Kishanganj Fire Relief Programme	-	688,154	345,746	342,408
Kishanganj Flood Relief Programme	-	986,803	791,572	195,231
Manipur Earth Quake Project	(60,550)	791,167	730,617	-
Manipur Flood Relief Project 2015	-	-	-	-
Sikkim Earthquake Emergency Relief	499,616	-	-	499,616
Total	4,064,935	5,353,415	5,005,717	4,412,633

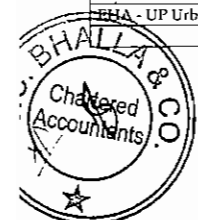


EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account

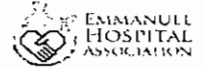


(In INR)

Community Health Projects				
ACU Upgradation	2,272,500	-	2,272,500	-
AHT Capacity Building Tear UK	390,687	-	-	390,687
EHA C.O (CAR) Project	317,024	274,000	696,705	(105,681)
Engage Disability Conference	(135,223)	135,223	-	0
CH Coordination - Tear N/L	135,270	(135,270)	-	0
CH Coordination - Others	62,427	59,832	4,273	117,986
Mainstreaming Grants (Other Sources)	(15,012)	15,012	-	0
Transform Aid Capacity Building	-	-	-	-
Transform Aid CHDP Disaster Response	-	-	-	-
Mainstreaming Disability Programme	(159,641)	1,155,261	1,832,161	(836,541)
Umeed Recovery & Rehab. Tear UK	-	3,611,520	3,611,212	308
Accelerated Prevetion of Human Trafficking	-	416,150	415,982	168
Building Efficiency of Project Team	-	2,329,974	2,105,919	224,055
EHA - Anugrah Project	-	6,439,788	2,223,243	4,216,545
EHA - CHDP Barharwa	(13,009)	1,808,998	1,390,079	405,909
EHA - CHDP BCH, Fatehpur	-	2,188,234	1,895,581	292,653
EHA - CHDP Project Burans	(719,943)	6,046,869	5,509,279	(182,354)
EHA - CHDP Champa	(106)	2,604,150	2,454,150	149,894
EHA - CHDP Chhatarpur - TNL	-	-	-	-
EHA - CHDP Jagdeeshpur	(269,524)	269,524	-	(0)
EHA - CHDP Kachhwa	22,650	(22,650)	-	-
EHA - CHDP Lalitpur	-	4,003,209	3,745,000	258,209
EHA - CHDP Landour	(186,758)	186,758	-	0
EHA - CHDP Landour Uday Basti	89,528	740,631	830,159	0
EHA - CHDP Madhipura	482,873	6,152,000	2,581,308	4,053,565
EHA - CHDP Madhipura (CAR) Project	774,400	2,384,780	1,550,347	1,608,833
EHA - CHDP Ranchi (CAR)	1,174,470	2,204,421	1,918,581	1,460,310
EHA - CHDP Robertganj	243,991	455,683	699,674	-
EHA - CHDP Raxaul	1,921,700	159,400	2,193,890	(112,790)
EHA - CHDP Satbarwa (CBA)	-	-	-	-
EHA - CHDP Satbarwa (CBR)	1,444,761	1,782,031	2,917,834	308,958
EHA - CHDP Satbarwa (CAR)	1,227,907	475,275	2,217,843	(514,661)
EHA - CHDP Share	-	204,198	204,198	(0)
EHA - CHDP Tezpur (CAR)	-	3,068,250	2,590,426	477,824
EHA - Children at Risk	74,472	-	100	74,372
EHA - CHDP Bastar (PACS)	(106,430)	106,430	-	0
EHA - CHDP Bastar (CAR)	1,349,003	542,600	2,008,499	83,104
EHA - CHDP Bastar (Others)	227,023	(227,023)	-	-
EHA - CHDP Champa (PACS)	(18,464)	11,006	(7,458)	0
EHA - CHDP Chhatarpur (PACS)	(141,536)	141,536	-	0
EHA - CHDP Lakhnadon (PACS)	(52,761)	52,761	-	0
EHA - DVN Central Cost	698,617	(294,117)	-	404,500
EHA - DVN MICAH Consultation Reimbursement	-	-	-	-
EHA - DVN Partnership Development	151,233	-	86,921	64,312
EHA - DVN - Engagement of Partners - CO	-	1,516,912	449,353	1,067,559
EHA - DVN - Engagement of Partners - Champa	-	148,500	152,000	(3,500)
EHA - DVN - Engagement of Partners - Herbertpur	-	148,500	152,873	(4,373)
EHA - DVN - Engagement of Partners - UP Urban	-	148,500	178,618	(30,118)
EHA - DVN - Spandana Phase Out	-	2,213,560	2,213,560	-
EHA - PSH Utraula - Eye Clinic	-	2,556,321	2,556,320	1
EHA - CHDP Barharwa (DVN)	-	850,000	-	850,000
EHA - GMT	336,600	298,311	634,911	-
EHA - Gender Sensitivity & Equality Project	(69,989)	69,989	-	0
EHA - Global Development Group - Project	-	-	-	-
EHA - J & K Earthquake Project	107,017	(107,017)	-	-
EHA - Kari Project	11,085	(11,085)	-	-
EHA - Mental Health Helpline	(144,618)	144,618	-	0
EHA - Mental Health Programme	72,151	67,014	40,513	98,652
EHA - Murliganj Storm Relief	-	-	-	-
EHA - Partnership for Sustainable Development	298,484	(298,484)	-	-
EHA - Sahvog - EMMS	269,848	(269,848)	-	-
EHA - SIT Conference	545,516	126,137	1,069,314	(397,661)
EHA - Spandana Project - FNS	60,263	-	612,673	(352,410)
EHA - Spandana Project - CH/HIV	71,592	(131,855)	-	(60,263)
EHA - GMT Tear N/L	-	679,572	358,982	320,590
EHA - Geneva Global Projects	-	5,497,526	3,611,271	1,886,255
EHA - Stop the Traffick	-	96,640	96,640	-
EHA - Tear Australia C.O Support	82,020	1,568,160	1,332,965	317,515
EHA - Tear Australia KARI Project	410,878	(15,884)	-	394,994
EHA - Tear Australia Sahvog Project	(208,614)	2,787,250	2,381,196	197,440
EHA - Tear Australia SHIFA Mental Health Project	-	2,500,936	2,500,936	-
EHA - Tear Fund CHDP Tezpur (Safe Migration)	110,840	5,251,704	2,081,806	3,280,738
EHA - Tear Fund Kishangarh Watershed Mgt Project	1,150,224	3,919,800	4,095,752	974,272
EHA - Tear Fund Sahvog Urban Empowerment	1,263,332	229,851	1,327,345	165,838
EHA - Tear N/L Audit Allocation	302,353	(302,353)	-	-
Psychosocial Research Allocation	-	96,708	-	96,708
EHA - UP Urban Project	429,469	7,382,896	6,574,594	1,237,771
Total	16,540,576	86,509,625	80,370,028	22,680,173



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



(In INR)

D. HIV/AIDS Projects				
EHA - Aids Services	(2,948)	2,948	-	(0)
EHA - DAP Shalom Project	1,225,248	10,029,153	10,082,992	1,171,409
EHA - NEO PLUS	302,907	-	666,791	(363,884)
EHA - Prison Intervention Project Chandigarh	2,358,322	4,382,469	5,777,288	963,503
EHA - Prison Intervention Project Guwahaty	-	240,350	413,713	(173,363)
Total	3,883,528	14,654,920	16,940,784	1,597,664
E. Grants Payable				
Christofel Blinden Mission	746,627	(746,627)	-	-
DFID/PACS	(302,816)	-	-	(302,816)
EHA Canada	2,718	-	2,718	-
EHA USA	155,981	73,929	229,910	-0
Global Development Group	661,779	(596,309)	-	65,469
Mission Direct	-	30,943	30,943	-
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 CH Grant	16,630,804	(16,630,804)	-	-
Transform Aid - Australia	-	32,168	32,168	-
Total	19,088,174	(19,029,782)	295,739	(237,347)
G. Health Units/Hospital Payable				
Burrows Memorial Christian Hospital	-	-	-	-
Broadwell Christian Hospital	41,842	601,063	483,376	159,529
Chhatarpur Christian Hospital	-	829,079	829,079	0
EMMS - Chhatarpur Project	1,085,308	4,934,299	6,013,590	6,017
EHA - EMMS Duncan Project	5,820,986	4,715,679	6,840,333	3,696,332
Chinchpada Christian Hospital	100,600	1,068,969	1,170,019	(450)
Duncan Hospital, Raxaul	(629)	3,691,027	1,968,641	1,721,757
GM Priya Hospital	228,647	430,469	528,207	130,909
Herbertpur Christian Hospital	422,346	3,465,002	423,491	3,463,857
Kachhwa Christian Hospital	-	11,271	-	11,271
Lakhnadon Christian Hospital	-	460,319	439,652	20,667
Lalitpur - HBM Hospital	-	2,095,247	2,048,307	46,940
Landour Community Hospital	-	60,922	60,922	-
Madhipura Christian Hospital	410,081	5,089,046	2,084,181	3,414,946
Madhipura Christian Hospital EMMS	11,967,367	-	6,359,640	5,607,727
Makunda Christian Hospital	-	270,144	170,144	100,000
Navjivan Hospital Satbarwa	-	599,812	599,812	-
Prem Jyoti Community Hospital	98,860	545,479	195,736	448,603
Prem Sewa Hospital	2,716,262	1,810,695	1,328,829	3,198,128
Sewa Bhawan Hospital	75,000	-	75,000	-
Tezpur - Baptist Christian Hospital	11,657,816	215,800	11,875,671	(2,055)
Total	34,624,484	30,894,323	43,494,631	22,024,176
Grand Total (Foreign Contribution) - A	92,374,627	135,261,996	160,763,222	66,873,400



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Local Contribution

(In INR)

Community Health Projects				
CHDP Local	1,067,056	193,400	475,763	784,693
Engage Disability Conference	264,140	-	995	263,145
Injot Project	-	18,720	-	18,720
Sahyog	57,014	-	-	57,014
Burans Project	510,770	326,574	3,812	833,532
Total	1,898,980	538,694	480,571	1,957,103
HIV/AIDS Projects				
NACO STRC Project	(490,500)	730,035	239,535	-
GF HIV	-	60,342,439	60,342,439	-
Shalom Delhi	-	196,871	187,784	9,087
Total	(490,500)	61,269,345	60,769,758	9,087
Central Support Programs				
DMMU	109,944	51,000	5,506	155,438
EHA - Scholarship	3,031,085	1,059,650	1,080,000	3,010,735
ED Special Fund	50,000	-	-	50,000
Jenifer & Jerry Endowment Fund	1,314,976	96,203	80,138	1,331,041
Nurses Training	9,949	-	-	9,949
Palliative Care	75,250	94,373	27,996	141,627
Research & Bioethics	33,304	56,000	1,803	87,501
HR & Professional Development Fund	(14,540)	50,150	35,610	-
Software Development Project	-	2,350,000	-	2,350,000
Total	4,609,968	3,757,376	1,231,053	7,136,291
Health Units/Hospital Payable				
Hospital Development Fund	9,435,928	17,679,550	23,522,500	3,592,978
Total	9,435,928	17,679,550	23,522,500	3,592,978
Grand Total (Local Contribution) - B	15,454,376	83,244,965	86,003,882	12,695,459
Grand Total - A+B	107,829,003	218,506,961	246,767,104	79,568,859

Note:

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



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 4A
Projects Payable

(In INR)

Particulars	As at 31 March 2017	As at 31 March 2016
GF HIV AIDS (Hifazat)	-	66,275,484
GF TB (Axshya)	-	1,319,997
Prem Jyoti Community Health	2,012,302	-
Sahyog Community Health	-	57,014
UP Urban	49,135	152,188
EHA Neo IAPSI	755,602	2,035,165
Total	2,817,039	69,839,848

Schedule 4B
Other Payable

(In INR)

Particulars	As at 31 March 2017	As at 31 March 2016
Central Office	1,923,405	227,707
Total	1,923,405	227,707



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 5
Details of Fixed Assets

S.No	Asset Category	Rates of Depreciation	(In INR)					
			Balance as on 1st April, 2016	Addition	Sale/ Adjustments	Gross Value	Depreciation	Balance as on 31st March, 2017
1	Land	0%	6,148,634	-	-	6,148,634	-	6,148,634
2	Building	5%	25,395,316	-	-	25,395,316	1,269,766	24,125,551
3	Furniture & Fixtures	15%	2,662,901	40,394	28,627	2,674,668	267,467	2,407,201
4	Office & Other Equipment	15%	5,186,640	166,473	30,580	5,322,533	791,602	4,530,931
5	Computer & Software	60%	627,128	1,048,975	7,396	1,668,707	899,025	769,682
6	Vehicles	15%	3,480,632	53,658	515,461	3,018,829	452,824	2,566,004
	Sun Total		43,501,251	1,309,500	582,064	44,228,687	3,680,683	40,548,004
Capital Work in Progress								
1	Building under construction		10,099,869	-	-	10,099,869	-	10,099,869
	Grand Total		53,601,120	1,309,500	582,064	54,328,556	3,680,683	50,647,873
	Previous Year		51,521,695	6,158,568	220,907	47,359,487	3,858,236	53,601,120



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 6
Cash & Bank Balances

(In INR)

Particulars	Balance as on 31st March 2017	Balance as on 31st March 2016
A. Central Office		
Cash in Hand	36,050	42,414
Cash at Bank	9,359,088	16,404,516
Fixed Deposits	129,334,402	153,412,694
Sub Total (A)	138,729,540	169,859,624
B. Projects		
Cash in Hand	144,352	241,329
Cash at Banks	5,635,636	73,330,451
Sub Total (B)	5,779,988	73,571,780
Total (A+B)	144,509,528	243,431,404

Schedule 7
Current Assets - Advances

(In INR)

Particulars	Balance as on 31st March 2017	Balance as on 31st March 2016
Advances to Staff	130,424	70,086
Advance to Vendor	137,500	60,877
Advance Project	194,100	64,389
Total	462,024	195,352

Schedule 8
Other Current Assets - Recoverables

(In INR)

Particulars	Balance as on 31st March 2017	Balance as on 31st March 2016
A. Central Office		
TDS Recoverable	8,153,811	7,106,589
Advances to others	3,907,893	339,675
Security Deposits	80,000	96,000
Scholarship Recoverable	1,058,600	1,189,950
Sub Total (A)	13,200,304	8,732,214
B. Projects		
Bastar Community Health	-	17,000
Leadership Development (Promotional)	-	150,000
GF TB (Axshya)	275,124	90,500
GF HIV AIDS (Hifazat)	-	340,941
Shalom DAP	952,911	1,831,600
Sub Total (B)	1,228,035	2,430,041
Total (A+B)	14,428,339	11,162,255



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



Schedule 9
Voluntary Contributions & Donations

(In INR)

Particulars	Balance as on 31st March 2017	Balance as on 31st March 2016
A. Central Office		
C.O Support	3,050,217	4,461,400
Donations and other Contributions	9,714,715	11,706,495
Grants to C.O	1,430,174	-
Salary Support	1,258,262	3,532,057
Sub Total (A)	15,453,368	19,699,952
B. Project Office		
CHDP Bastar	94,959	114,758
GF TB Axshya	1,591,959	25,480,553
UP Urban	395,472	260,000
GF HIV Hifazat	29,689,745	-
Neo Plus Guwahati	437,278	-
Orchid Guwahati	-	104,200
Shalom DAP	1,386,022	844,512
NEO+ IAPSI	10,382,074	5,185,955
Sub Total (B)	43,977,509	31,989,978
Total (A+B)	59,430,877	51,689,930



EMMANUEL HOSPITAL ASSOCIATION
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Schedule 10
Bank Interest Earned

(In INR)

Particulars	Balance as on 31st March 2017	Balance as on 31st March 2016
A. Central Office		
Saving Account	926,832	842,580
Fixed Deposits	10,031,265	8,138,614
Others	-	195,036
Sub Total (A)	10,958,097	9,176,230
B. Project Office		
Balanilayam Project	-	682
CHDP Bastar	1,686	9,530
CHDP Ranchi	16,181	17,164
CHDP Sahyog	26,343	17,158
GF HIV Hifazat	-	5,454,974
GF TB Axshya	137,838	292,853
Kari Project	-	4,837
Kishangarh Watershed Project	39,881	38,936
Leadership Development Project, Chennai	3,007	3,063
Orchid Guwahati	8,034	37,849
Prem Jyoti Project	11,122	25,808
Shalom DAP	34,376	142,141
STRC Nagaland & Manipur	-	11,708
PIP Punjab	9,592	-
NEO+ IAPSI	50,911	46,000
UP Urban Project	58,567	28,177
Sub Total (B)	397,538	6,130,880
Total (A+B)	11,355,635	15,307,110

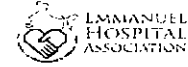
Schedule 11
Other Receipts

(In INR)

Particulars	Balance as on 31st March 2017	Balance as on 31st March 2016
Shalom DAP	-	823,110
Central office	-	56,600
Total	-	879,710



EMMANUEL HOSPITAL ASSOCIATION
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Schedule 12
Staff Benefits

Particulars	(In INR)	
	Balance as on 31st March 2017	Balance as on 31st March 2016
Salaries & Allowances	16,920,923	17,930,286
PF & Other Allied Expenses	1,787,370	1,279,129
Gratuity	718,450	526,500
CHAI Insurance Scheme	57,600	51,800
Leave Travel Concession	129,742	222,244
Staff Welfare	76,062	62,290
Staff Health Scheme	183,491	201,524
Mutual Health Scheme	34,000	31,600
Children Education Programme	512,110	352,764
Retirement Benefit	475,962	-
Total	20,895,710	20,658,137

Schedule 13
Operational Cost

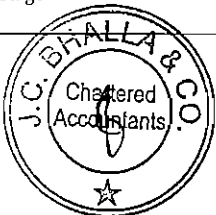
Particulars	(In INR)	
	Balance as on 31st March 2017	Balance as on 31st March 2016
Hospitality	38,074	52,546
Newspaper & Periodicals	8,642	8,435
Audit Fees	445,345	564,817
Bank Charges	56,471	115,261
Promotional Expenses	142,511	60,635
Printing	97,373	130,062
Interest on TDS	70,036	-
Stationeries	105,346	70,790
House Keeping & Supplies	188,206	169,646
Legal & Professional Charges	389,753	489,200
Membership	49,951	44,629
Taxes & Duties	66,415	210,675
TDS Filing charges	2,503	-
Tax paid	2,030	-
Advertisements	1,120	1,200
Electricity Charges	413,589	400,534
Office Rent	-	76,227
Total	2,077,365	2,394,657

Schedule 14
Travelling

Particulars	(In INR)	
	Balance as on 31st March 2017	Balance as on 31st March 2016
Coordination Travels	423,463	336,156
Others Travels	119,415	288,088
Local Conveyance	100,862	171,180
Total	643,740	795,424

Schedule 15
Communications

Particulars	(In INR)	
	Balance as on 31st March 2017	Balance as on 31st March 2016
Internet	200,833	350,681
Telephone	361,473	358,966
Postage	32,244	103,132
Total	594,550	812,779



EMMANUEL HOSPITAL ASSOCIATION
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Schedule 16
Repairs & Maintenance

Particulars	(In INR)	
	Balance as on 31st March 2017	Balance as on 31st March 2016
Building	783,381	660,388
Computers	33,818	80,705
Land	-	112,470
Electrical	17,666	17,860
Furniture & Fixtures	2,200	3,325
Equipments	69,472	49,640
Vehicle	27,868	2,123
Office Running	101,937	-
General	12,655	252,267
Software	270,962	191,970
Total	1,319,959	1,370,748

Schedule 17
HR & Capacity Building

Particulars	(In INR)	
	Balance as on 31st March 2017	Balance as on 31st March 2016
HRD Expenses	115	38,447
Training/Seminars	23,598	23,154
Meetings	2,250	-
Workshop/Retreat	32,836	-
Sponsorship	-	22,265
Total	58,799	83,866

Schedule 18
Governance

Particulars	(In INR)	
	Balance as on 31st March 2017	Balance as on 31st March 2016
Board Meeting & EC	114,538	217,927
Regional Governing Body/Regional Annual Committee	698,679	375,840
Total	813,217	593,767

Schedule 19
Donations & Contributions

Particulars	(In INR)	
	Balance as on 31st March 2017	Balance as on 31st March 2016
Contributions to Other NGOs	100,000	878,500
Total	100,000	878,500



EMMANUEL HOSPITAL ASSOCIATION
Consolidated (FC, General & Projects) Account



Schedule 20
Project Expenses

(In INR)

Particulars	Balance as on 31st March 2017	Balance as on 31st March 2016
CHDP Bastar	74,833	105,395
CHDP Sahyog	-	1,040
GF HIV Hifazat	8,777,738	72,499,900
GF TB Axshya	29,291,395	29,101,037
Neo Plus Guwahati	-	705,735
Orchid Guwahati	407,865	-
Shalom DAP	2,686,973	3,577,374
UP Urban Project	213,289	19,672
Central Office	498,525	-
NEO+ IAPSI	11,538,636	2,804,731
Total	53,489,254	108,814,884

Schedule 21
Transfer from Project Payable

(In INR)

Particulars	Balance as on 31st March 2017	Balance as on 31st March 2016
GF HIV Hifazat	7,185,779	67,044,926
GFTB	(398,350)	3,327,631
Guwahati Local	1,156,562	(2,206,664)
UP Urban Project	103,053	(240,328)
Total	8,047,044	67,925,565



EMMANUEL HOSPITAL ASSOCIATION

Schedule forming part of the financial statement for the year ended March 31, 2017

SCHEDULE 22

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

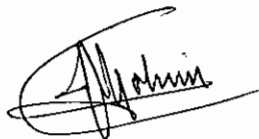
Provident fund: All eligible employees receive benefit from provident fund, which is a defined contribution plan. Both the employee and EHA make monthly contribution to the fund, which is equal to a specified percentage of the covered employee's basic salary. EHA has no further obligations under this 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: 19th Aug, 2017



Dr Joshua Sunil Gokavi
Executive Director



Abhishek Lyall
Finance Director



Sanjay Patra
Treasurer

