

J. C. BHALLA & CO.
CHARTERED ACCOUNTANTS

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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 March 31, 2018 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, 2018; 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 : 18th Aug. 2018



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 2018



(In INR)

Particulars	Sch	As at 31 March 2018	As at 31 March 2017
LIABILITIES			
General Fund			
Reserves & Surplus	1	6,15,56,430	7,27,71,484
Designated Funds	2	5,02,12,217	5,29,66,977
Funds & Liabilities			
Unspent Project Balances	3	5,56,31,652	7,95,68,859
Project Payable	4A	33,441	28,17,039
Other Current Liabilities			
Other Payables	4B	38,52,747	19,23,405
Total		17,12,86,488	21,00,47,764
ASSETS			
Fixed Assets			
	5	4,75,97,864	5,06,47,873
Current Assets			
Cash & Bank Balances			
	6	11,05,16,275	14,45,09,528
Other Current Assets			
Advances	7	4,29,641	4,62,024
Others	8	1,27,42,708	1,44,28,339
Total		17,12,86,488	21,00,47,764

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

Place: New Delhi

Date: 18th Aug, 2018




Dr Joshua Sunil Gokavi
Executive Director


Abhishek Lyall
Finance Director


Sanjay Patra
Treasurer



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 2018



(In INR)

Particulars	Sch	For the Year ended 31 March 2018	For the Year ended 31 March 2017
INCOME			
Voluntary Contributions & Donations	9	4,70,06,412	5,94,30,877
Bank Interest Earned	10	1,13,76,200	1,13,55,635
Other Receipts	11	2,29,281	-
Total (A)		5,86,11,893	7,07,86,512
EXPENDITURE			
Staff Benefits	12	2,28,71,487	2,08,95,710
Operational Costs	13	37,68,013	20,77,365
Travelling	14	6,75,848	6,43,740
Communications	15	6,30,118	5,94,550
Repairs & Maintenance	16	13,56,317	13,19,959
HR & Capacity Building	17	1,53,637	58,799
Governance	18	5,26,724	8,13,217
Donations and Contributions	19	71,46,738	1,00,000
Project Expenses	20	3,28,20,779	5,34,89,254
Amount Written off			33,423
Depreciation		29,20,283	36,80,683
Loss on sale of assets (net)		1,70,152	10,582
Total (B)		7,30,40,096	8,37,17,282
Transfer from Project Payable	21	32,80,001	80,47,044
Balance being Excess of Income over (expenditure) (A-B)		-1,11,48,202	-48,83,726

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 Ratra
Treasurer

Place: New Delhi
Date: 18th Aug, 2018



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 2018	As at 31 March 2017
Opening balance as on 1st April 2017	7,27,71,634	7,73,55,835
Add: Assets Purchased out of Project Expenses	2,31,111	11,63,607
Add: Excess of Income over Expenditure during the year	-	-
Sub Total (A)	7,30,02,745	7,28,19,991
Less: EHAC Vehicle Recovery Fund	81,000	-3,26,500
Less: Fixed Assets Transferred to Donor	1,13,541	-
Less: Assets Transferred	-	3,75,007
Less: Transferred to Project Payable	1,03,572	8,15,728
Less: Excess of Expenditure over income	1,11,48,202	48,83,726
Less: Sundry Recoverable Written off	-	-
Sub Total (B)	1,14,46,315	48,507
Total (A-B)	6,15,56,430	7,27,71,484

Schedule 2
Designated Funds

Particulars	As at 31 March 2018	As at 31 March 2017
Building Funds as per Last Year Balance Sheet	5,29,09,074	5,29,09,074
Add: Additions during the year	-	-
Less: Withdrawal during the year	28,35,760	-
Sub Total (A)	5,00,73,314	5,29,09,074
Asset Acquisition Fund as per Last Year Balance Sheet		
Opening Balance	57,903	4,84,403
Add: Adjustment with General Fund	81,000	3,26,500
Less: Utilisation during the year	-	1,00,000
Sub Total (B)	1,38,903	57,903
Total (A+B)	5,02,12,217	5,29,66,977



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



Schedule 3
Unspent Project Balances

Foreign Contribution

(In INR)

Particulars	Opening Balance as on 1st April 2017	Receipts during the year 2017-18	Payment during the year 2017-18	Closing Balance as on 31st March 2018
Central Support Programs				
EHA - Balanilayam Project	12,285	-	-	12,285
EHA Bio Ethics Project	1,62,059	-	510	1,61,549
EHA - Geoffrey Hawkins Scholarship Fund	11,44,014	-	6,65,000	4,79,014
EHA - GDG Chinchpada	-	5,24,839	5,24,839	-
EHA - GDG Duncan	-	1,26,278	71,259	55,019
EHA - GDG Lalitpur	-	86,238	86,238	-
EHA - GDG Madhipura - Training Centre	30,04,864	18,05,041	46,78,332	1,31,573
EHA - GDG Makunda	-	10,310	-	10,310
EHA - GDG Tezpur	49,914	79,477	1,13,914	15,477
EHA - GDG Shalom	2,46,078	1,69,258	-	4,15,336
EHA - HR Research EMMS	94,738	-	-	94,738
EHA-HR Recruitment EMMS	90,462	-	-	90,462
EHA - Leadership Development Project	4,46,710	40,44,714	25,09,070	19,82,354
EHA - Medical & Dental Students Retreat	68,510	-	-	68,510
EHA - Nest Project	16,13,317	9,56,165	9,66,722	16,02,760
EHA - Nurses Training Fund	3,01,363	1,23,918	-	4,25,281
EHA - Palliative Care - EHA Canada	-	1,70,028	1,70,028	-
EHA - Palliative Care - EMMS	1,50,086	6,23,968	7,07,275	66,779
EHA - Palliative Care - GDG	7,80,319	5,48,144	9,24,377	4,04,086
EHA - Palliative Care - US	59,20,891	-80,944	16,79,669	41,60,278
EHA - Palliative Care SWC Foundation	1,10,426	74,14,070	50,83,167	24,41,329
EHA - Palliative Care Rajive Trg. Program Expenses	-2,360	14,52,449	10,25,595	4,24,494
EHA - Reproductive Child Health	7,71,862	-	-	7,71,862
EHA - Research Project (Dr. Jameela)	26,031	-	158	25,873
EHA - Scholarship Staff Children	8,142	-	-	8,142
EHA - Training	1,26,119	-	-	1,26,119
Software Development Project	43,63,919	-12,05,979	48,30,501	-16,72,561
Special Fund - ED	2,07,209	-	1,04,360	1,02,849
EHA - CBM Org. Development	-	-	6,74,028	-6,74,028
Total	1,96,96,958	1,68,47,974	2,48,15,042	1,17,29,890

Disaster Management Mitigation Unit Projects

A.P. Emergency Flood Relief - MTI	50,391	-	-	50,391
Assam Flood Relief 2017-Phase 2 Plan India	-	1,12,87,235	1,12,84,744	2,491
Assam Emergency Relief Work	10,414	-	-	10,414
Arambh Food for Work Project	-1,00,887	6,45,255	4,32,003	1,12,365
Begusarai Flood Relief Program	77,961	-	-	77,961
Bihar Fire Relief-Barwa	4,24,606	-	-	4,24,606
Bihar Relief - Emergency Relief Madhepura	3,19,277	-	-	3,19,277
DMU Training	-1,26,597	5,000	1,553	-1,23,150
EHA - Disaster Management	1,58,608	-	54,808	1,03,800
EHA - Sphere India "Psycho Support"	38,327	-	-	38,327
Emergency Flood Relief Assam 2012	2,77,655	-	-	2,77,655
Emergency Flood Relief in Balrampur, UP	95,019	-	-	95,019
Emergency Flood Relief Begusarai Bihar	77,321	-	-	77,321
Heal Project	7,00,000	-	3,60,458	3,39,542
Himalayan Earthquake Relief Project	13,68,418	-	4,35,332	9,33,086
Jammu & Kashmir Emergency Flood Relief 2014	4,866	-	-	4,866
Kishanganj Fire Relief Programme	3,29,164	14,94,942	15,28,308	2,95,798
Kishanganj Flood Relief Programme	2,08,475	-	-	2,08,475
Hospital Safety Workshop	-	3,00,000	2,87,294	12,706
Sikkim Earthquake Emergency Relief	4,99,616	-	-	4,99,616
Total	44,12,634	1,37,32,432	1,43,84,500	37,60,566



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



(In INR)

Community Health Projects				
AHT Capacity Building Tear UK	3,90,687	-3,90,687	-	-
EHA C.O (CAR) Project	-1,05,681	3,08,502	1,96,257	6,564
CH Coordination - Others	1,17,986	-	10,365	1,07,621
CH Coordination - Tear Australia	3,17,515	13,06,504	16,24,019	-
Mainstreaming Disability Programme (CBM)	-8,36,541	-	-3,68,791	-4,67,750
EHA- Muneer Consultancy Project	-	50,194	50,194	-
EHA - Injot Org.Development	-	4,27,005	4,00,674	26,331
Umeed Recovery & Rehab. Tear UK	308	16,62,600	16,59,000	3,908
Umeed - Person with Disability	-	5,48,665	5,48,665	-
Accelerated Prevetion of Human Trafficking	168	-	-	168
Building Efficiency of Project Team	2,24,055	19,27,248	21,51,303	-
EHA - CHDP Barharwa	4,05,908	-4,05,908	-	-
EHA - CHDP BCH, Fatehpur	2,92,653	23,93,456	20,73,381	6,12,728
EHA - CHDP Project Burans	-1,82,354	55,76,692	50,71,540	3,22,798
EHA - CHDP Champa	1,49,894	24,82,151	20,30,968	6,01,077
EHA - CHDP Lalitpur	2,58,209	33,48,191	36,06,400	-
EHA - CHDP Landour Uday Basti	-	9,28,069	6,00,000	3,28,069
EHA - CHDP Madhipura	40,53,565	-	31,36,000	9,17,565
EHA - CHDP Madhipura (CAR) Project	16,08,833	6,12,837	20,29,520	1,92,150
EHA - CHDP Ranchi (CAR)	14,60,310	8,20,909	23,91,299	-1,10,080
EHA - CHDP Robertsganj	-	8,94,834	8,08,800	86,034
EHA - CHDP Raxaul	-1,12,790	30,28,455	20,89,170	8,26,495
EHA- CHDP Satbarwa (CBR)	3,08,958	30,14,386	29,12,304	4,11,040
EHA- CHDP Satbarwa (CAR)	-5,14,661	28,05,665	9,38,198	13,52,806
EHA - CHDP Share	-	11,71,051	86,482	10,84,569
EHA - CHDP Tezpur (CAR)	4,77,824	21,32,600	20,24,774	5,85,650
EHA - CHDP Tezpur (Safe Migration)	32,80,738	8,88,600	14,78,000	26,91,338
EHA - Children at Risk	74,372	-	-	74,372
EHA - CHDP Bastar (CAR)	83,104	16,99,771	20,61,631	-2,78,756
EHA - DVN Central Cost	-2,08,173	-	-	-2,08,173
EHA - DVN Anugrah Project	42,16,545	32,90,060	75,06,605	-
EHA - DVN Partnership Development	64,312	-	19,304	45,008
EHA - DVN - Engagement of Partners - CO	10,67,559	9,06,728	6,01,765	13,72,522
EHA - DVN - Engagement of Partners - Champa	-3,500	2,97,000	2,97,966	-4,466
EHA - DVN - Engagement of Partners - Herbertpur	-4,373	1,99,272	1,94,899	-
EHA - DVN - Engagement of Partners - UP Urban	-30,118	2,97,000	2,69,309	-2,428
EHA - DVN - Utraula Flood Relief-2017	-	14,97,325	14,97,325	-
EHA - Duncan Flood Relief - 2017 TUK	-	8,15,900	8,15,900	-
EHA - Workshop on Climate Change - 2017	-	2,00,000	1,99,479	521
EHA - Shalom Global Foundation	-	11,83,720	10,99,122	84,599
EHA - CHDP Barharwa (DVN)	8,50,000	8,39,717	6,85,463	10,04,254
EHA- GMT	-2	-66,238	-66,240	-
EHA - Mental Health Programme	98,652	37,990	32,695	1,03,947
EHA - Sahyog - EMMS	-1	62,304	62,303	-
EHA - STT Conference	-3,97,661	14,30,517	3,44,562	6,88,294
EHA - Spandana Project - CH/HIV	-	-	6,000	-6,000
EHA - GMT Tear N/L	3,20,590	-	3,20,590	-
EHA - Geneva Global Projects	18,86,255	-	18,86,255	-
EHA -Tear Australia KARI Project	3,94,994	-4,63,512	-68,518	-
EHA - Tear Australia Sahyog Project	1,97,440	2,97,843	4,79,101	16,182
EHA - Tear Australia SHIFA Mental Health Project	-	25,00,936	25,00,936	-
EHA - Tear Fund Kishangarh Watershed Mgt Project	9,74,272	21,66,320	30,84,701	55,891
EHA - Tear Fund Sahyog Urban Empowerment	1,65,838	8,73,017	10,22,395	16,460
Psychosocial Research Allocation	96,708	-	-	96,708
EHA - UP Urban Project	12,37,771	75,43,801	65,96,630	21,84,942
Total	2,26,80,169	6,11,41,489	6,89,98,700	1,48,22,958



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



(In INR)

D. HIV/AIDS Projects				
EHA - DAP Shalom Project	9,25,331	99,08,491	91,68,510	16,65,312
EHA - NEO PLUS	-3,41,236	1,83,606	-	-1,57,630
EHA - Orchid Project - II	-	-	-	-
EHA - Prison Intervention Project Chandigarh	9,63,503	69,44,848	64,78,131	14,30,220
EHA - Prison Intervention Project Guwahaty	-1,96,011	14,54,419	13,25,183	-66,775
Total	13,51,587	1,84,91,364	1,69,71,824	28,71,127
E. Grants Payable				
De Verre Naastein	-	1,62,800	1,42,800	20,000
DFID/PACS	-3,02,816	-	-	-3,02,816
Global Development Group	65,469	-65,468	-	1
KIKU Trust Foundation	-	42,294	-	42,294
SIM International	-	1,60,291	1,61,872	-1,581
Stewardship SVS UKET Ltd	-	438	254	185
Tear Netherlands	-	896	-	896
Total	-2,37,347	3,01,251	3,04,925	-2,41,021
G. Health Units/Hospital Payable				
Burrows Memorial Christian Hospital	-	10,686	10,686	-
Broadwell Christian Hospital	1,59,529	4,80,030	9,750	6,29,809
Champa Christian Hospital	-	48,805	16,970	31,835
Chhatarpur Christian Hospital	0	7,43,600	6,80,789	62,811
EHA - EMMS MCH Chhatarpur Project	6,017	17,56,068	17,56,069	6,016
EHA - EMMS - Madhepura	56,07,727	35,99,737	92,07,484	-
EHA - EMMS Duncan Project	36,96,332	-11,57,783	25,38,549	-
Chinchpada Christian Hospital	-451	10,33,680	7,94,380	2,38,849
Duncan Hospital, Raxaul	17,21,757	19,18,260	36,29,062	10,955
GM Priya Hospital	1,30,908	-	1,09,043	21,865
Herbertpur Christian Hospital	34,63,856	45,32,551	72,79,284	7,17,123
Kachhwa Christian Hospital	11,271	95,315	1,01,109	5,477
Lakhnadon Christian Hospital	20,666	3,19,665	3,32,914	7,417
Lalitpur - HBM Hospital	46,940	11,17,728	11,39,463	25,205
Landour Community Hospital	-	56,979	-	56,979
Madhipura Christian Hospital	4,10,081	25,05,015	32,22,109	-3,07,013
Makunda Christian Hospital	1,00,000	40,00,000	-	41,00,000
Navjivan Hospital Satbarwa	-	16,41,639	16,22,227	19,412
Prem Jyoti Community Hospital	4,48,606	12,06,799	4,30,966	12,24,439
Prem Sewa Hospital	31,98,128	4,17,999	24,23,442	11,92,685
Tezpur - Baptist Christian Hospital	-51,968	1,36,218	84,249	-
Total	1,89,69,398	2,44,63,011	3,53,88,545	80,43,864
Grand Total (Foreign Contribution) - A	6,68,73,398	13,49,77,521	16,08,63,536	4,09,87,383



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



Local Contribution

(In INR)

Central Support Programs				
DMMU	1,55,438	7,23,117	5,22,372	3,56,183
EHA - Scholarship	30,10,735	2,56,927	7,50,000	25,17,662
ED Special Fund	50,000	-	10,042	39,958
Jenifer & Jerry Endowment Fund	13,31,041	1,45,500	1,08,242	13,68,299
Nurses Training	9,949	-	-	9,949
Palliative Care	1,41,627	-	316	1,41,311
Research & Bioethics	87,507	88,350	13,350	1,62,507
Lakhnadaun Christian Hospital	-	25,91,462	25,81,462	10,000
Software Development Project	23,50,000	-	13,97,819	9,52,181
Total	71,36,297	38,05,356	53,83,603	55,58,050
HIV/AIDS Projects				
Shalom Delhi	9,087	81,328	90,415	-
Total	9,087	81,328	90,415	-
Central Support Programs				
CHDP Local	7,84,692	47,344	8,32,036	-
Engage Disability Conference	2,63,145	-	1,437	2,61,708
GF TB Project	-	18,076	-	18,076
Injot Project	18,720	-	18,720	-
Sahyog	57,014	18,720	-	75,734
Burans Project	8,33,532	6,94,900	8,09,696	7,18,736
Total	19,57,103	7,79,040	16,61,889	10,74,254
Health Units/Hospital Payable				
Uptodate project	-	7,35,000	14,71,012	-7,36,012
Mutual Assistance Fund	-	6,70,000	5,50,000	1,20,000
Hospital Development Fund	35,92,978	3,28,87,500	2,78,52,500	86,27,978
Total	35,92,978	3,42,92,500	2,98,73,512	80,11,966
Grand Total (Local Contribution) - B	1,26,95,465	3,89,58,224	3,70,09,419	1,46,44,270
Grand Total - A+B	7,95,68,863	17,39,35,744	19,78,72,955	5,56,31,652

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 end balances recoverable from the donors.



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



Schedule 4A
Projects Payable

(In INR)

Particulars	As at 31 March 2018	As at 31 March 2017
Prem Jyoti Community Health	-	20,12,302
UP Urban	21,212	49,135
EHA Neo IAPSI	12,229	7,55,602
Total	33,441	28,17,039

Schedule 4B
Other Payable

(In INR)

Particulars	As at 31 March 2018	As at 31 March 2017
Central Office	33,80,904	19,23,405
GF TB (Axshya)	4,71,843	-
Total	38,52,747	19,23,405



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



Schedule 5
Details of Fixed Assets

S.No	Asset Category	Rates of Depreciation	Balance as on 1st April, 2017	Addition	Sale/ Adjustments	Gross Value	Depreciation	Balance as on 31st March, 2018
1	Land	0%	61,48,634	-	-	61,48,634	-	61,48,634
2	Building	5%	2,41,25,550	-	-	2,41,25,550	12,06,277	2,29,19,273
3	Furniture & Fixtures	15%	24,07,204	11,966	43,715	23,75,455	2,37,280	21,38,175
4	Office & Other Equipment	15%	45,30,931	95,331	1,51,569	44,74,693	6,69,436	38,05,257
5	Computer & Software	60%	7,69,682	39,699	1,13,385	6,95,996	4,17,598	2,78,398
6	Vehicles	15%	25,66,003	66,672	34,725	25,97,950	3,89,692	22,08,258
	Sun Total		4,05,48,004	2,13,668	3,43,394	4,04,18,278	29,20,283	3,74,97,995
Capital Work in Progress								
1	Building under construction		1,00,99,869	-		1,00,99,869	-	1,00,99,869
	Grand Total		5,06,47,873	2,13,668	3,43,394	5,05,18,147	29,20,283	4,75,97,864
	Previous Year		5,36,01,120	13,09,500	5,82,064	5,43,28,556	36,80,683	5,06,47,873



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



Schedule 6
Cash & Bank Balances

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
A. Central Office		
Cash in Hand	47,040	36,050
Cash at Bank	2,93,04,692	93,59,088
Fixed Deposits	7,87,29,151	12,93,34,402
Sub Total (A)	10,80,80,883	13,87,29,540
B. Projects		
Cash in Hand	1,81,713	1,44,352
Cash at Banks	22,53,679	56,35,636
Sub Total (B)	24,35,392	57,79,988
Total (A+B)	11,05,16,275	14,45,09,528

Schedule 7
Current Assets - Advances

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
Advances to Staff	1,63,651	1,30,424
Advance to Vedor	-	1,37,500
Advance Project	2,65,990	1,94,100
Total	4,29,641	4,62,024

Schedule 8
Other Current Assets - Recoverables

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
A. Central Office		
TDS Recoverable	88,53,175	81,53,811
Advances to others	15,20,179	39,07,893
Security Deposits	95,000	80,000
Interest Accrued on Fixed Deposit	7,77,874	-
Scholarship Recoverable	10,58,600	10,58,600
Sub Total (A)	1,23,04,828	1,32,00,304
B. Projects		
Bastar Community Health	9,000	-
GF TB (Axshya)	-	2,75,124
GF TB (Axshya)	4,03,730	-
Shalom DAP	25,150	9,52,911
Sub Total (B)	4,37,880	12,28,035
Total (A+B)	1,27,42,708	1,44,28,339



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 2018	Balance as on 31st March 2017
A. Central Office		
C.O Support	46,88,310	30,50,217
Donations and other Contributions	86,82,184	97,14,715
Grants to C.O	16,37,776	14,30,174
Salary Support	27,21,224	12,58,262
Sub Total (A)	1,77,29,494	1,54,53,368
B. Project Office		
CHDP Bastar	34,356	94,959
GF TB Axshya	1,66,79,812	15,91,959
UP Urban	-	3,95,472
GF HIV Hifazat	-	2,96,89,745
Neo Plus Guwahati	-	4,37,278
Shalom DAP	9,82,787	13,86,022
NEO+ IAPSI	1,15,79,963	1,03,82,074
Sub Total (B)	2,92,76,918	4,39,77,509
Total (A+B)	4,70,06,412	5,94,30,877



EMMANUEL HOSPITAL ASSOCIATION
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Schedule 10
Bank Interest Earned

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
A. Central Office		
Saving Account	9,70,419	9,26,832
Fixed Deposits	1,03,61,916	1,00,31,265
Sub Total (A)	1,13,32,335	1,09,58,097
B. Project Office		
CHDP Bastar	1,361	1,686
CHDP Ranchi	-	16,181
CHDP Sahyog	-	26,343
GF TB Axshya	-	1,37,838
Kishangarh Watershed Project	-	39,881
Leadership Development Project, Chennai	1,839	3,007
Orchid Guwahati	-	8,034
Prem Jyoti Project	19,096	11,122
Shalom DAP	12,432	34,376
PIP Punjab	7,517	9,592
NEO+ IAPSI	532	50,911
UP Urban Project	1,088	58,567
Sub Total (B)	43,865	3,97,538
Total (A+B)	1,13,76,200	1,13,55,635

Schedule 11
Other Receipts

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
Shalom DAP	56,350	-
Central office	1,20,000	-
Prem Jyoti Project	52,931	-
Total	2,29,281	-



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



Schedule 12
Staff Benefits

Particulars	(In INR)	
	Balance as on 31st March 2018	Balance as on 31st March 2017
Salaries & Allowances	1,83,59,844	1,69,20,923
PF & Other Allied Expenses	18,47,136	17,87,370
Gratuity	7,71,298	7,18,450
CHAI Insurance Scheme	-	57,600
Leave Travel Concession	2,40,481	1,29,742
Staff Welfare	1,86,413	76,062
Staff Health Scheme	4,41,192	1,83,491
Mutual Health Scheme	37,200	34,000
Children Education Programme	6,90,963	5,12,110
Retirement Benefit	2,96,960	4,75,962
Total	2,28,71,487	2,08,95,710

Schedule 13
Operational Cost

Particulars	(In INR)	
	Balance as on 31st March 2018	Balance as on 31st March 2017
Hospitality	53,637	38,074
Newspaper & Periodicals	15,585	8,642
Audit Fees	14,77,005	4,45,345
Bank Charges	46,164	56,471
Promotional Expenses	1,04,364	1,42,511
Printing	1,31,778	97,373
Stationeries	66,772	70,036
Sponsorship Expenses	43,067	1,05,346
House Keeping & Supplies	1,98,867	1,88,206
Legal & Professional Charges	11,21,058	3,89,753
Membership	26,000	49,951
Taxes & Duties	73,994	66,415
TDS Filing charges	1,440	2,503
Tax paid	2,480	2,030
Advertisements	15,000	1,120
Electricity Charges	3,90,802	4,13,589
Total	37,68,013	20,77,365

Schedule 14
Travelling

Particulars	(In INR)	
	Balance as on 31st March 2018	Balance as on 31st March 2017
Coordination Travels	2,80,745	4,23,463
Others Travels	2,20,032	1,19,415
Local Conveyance	1,75,071	1,00,862
Total	6,75,848	6,43,740

Schedule 15
Communications

Particulars	(In INR)	
	Balance as on 31st March 2018	Balance as on 31st March 2017
Internet	2,46,081	2,00,833
Telephone	3,39,199	3,61,473
Postage	44,838	32,244
Total	6,30,118	5,94,550



EMMANUEL HOSPITAL ASSOCIATION
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Schedule 16
Repairs & Maintenance

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
Building	5,80,865	7,83,381
Computers	75,218	33,818
Electrical	231	17,666
Furniture & Fixtures	-	2,200
Equipments	4,482	69,472
Vehicle	27,427	27,868
Office Maintenance	32,586	1,01,937
General	36,670	12,655
Software	5,98,838	2,70,962
Total	13,56,317	13,19,959

Schedule 17
HR & Capacity Building

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
HRD Expenses	26,240	115
Training/Seminars	1,27,397	23,598
Meetings	-	2,250
Workshop/Retreat	-	32,836
Total	1,53,637	58,799

Schedule 18
Governance

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
Board Meeting & EC	1,34,820	1,14,538
Regional Governing Body/Regional Annual Committee	3,91,904	6,98,679
Total	5,26,724	8,13,217

Schedule 19
Donations & Contributions

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
Contributions to Other NGOs	71,46,738	1,00,000
Total	71,46,738	1,00,000



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



Schedule 20
Project Expenses

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
CHDP Bastar	56,785	74,833
GF HIV Hifazat	-	87,77,738
GF TB Axshya	1,90,95,843	2,92,91,395
Orchid Guwahati	-	4,07,865
Shalom DAP	12,65,982	26,86,973
UP Urban Project	27,923	2,13,289
Central Office	-	4,98,525
NEO+ IAPSI	1,23,74,246	1,15,38,636
Total	3,28,20,779	5,34,89,254

Schedule 21
Transfer from Project Payable

(In INR)

Particulars	Balance as on 31st March 2018	Balance as on 31st March 2017
GF HIV Hifazat		71,85,779
GFTB	24,16,031	-3,98,350
Guwahati Local		11,56,562
UP Urban Project	27,923	1,03,053
IAPSI Guwahati	8,36,047	
Total	32,80,001	80,47,044



EMMANUEL HOSPITAL ASSOCIATION

Schedule forming part of the financial statement for the year ended March 31, 2018

SCHEDULE--

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 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 accrual basis of accounting.

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 at the following rates:

S.No	Asset Category	Rates of Depreciation
1	Land	0%
2	Building	5%
3	Furniture & Fixtures	15%
4	Office & Other Equipment	15%
5	Computer & Software	60%
6	Vehicles	15%



No depreciation is charged in respect of assets sold or disposed of during the year.

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 at written down value.

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

2.4 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.

2.5 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.

2.6 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.



B. Notes to Accounts:

Change in the accounting policy: During the year, the Society has changed its method of accounting from cash basis to accrual basis. Had the Society continued with the same policy as in the preceding year, the deficit for the year would have been Rs.101,68,609/-.

New Delhi
Date: 18th Aug, 2018



Joshua Sunil Gokavi
Executive Director



Abhishek Lyall
Finance Director



Sanjay Patra
Treasurer

