

**J. C. BHALLA & CO.**  
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201 301 (U.P.)  
TEL. : +91 - 120 - 4241000, FAX : +91-120-4241007  
E-MAIL : taxaid@jcbhalla.com

**INDEPENDENT AUDITOR'S REPORT**

To The Members of  
Emmanuel Hospital Association

**Opinion**

1. We have audited the financial statements of Emmanuel Hospital Association, a Society registered under Societies Registration Act, 1860 which comprises the Balance Sheet as at March 31, 2019 and related Income and Expenditure Account and Receipts and Payments Account for the year ended on that date annexed thereto and notes to the financial statements, including a summary of significant accounting policies.
2. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at March 31, 2019 and have been prepared in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI) to the extent applicable.

**Basis for Opinion**

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

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

4. The Society's management is responsible for the preparation of these financial statements that give a true and fair view of the financial statements of the entity in accordance with the accounting principles generally accepted in India including the Accounting Standards issued by ICAI to the extent applicable. This responsibility includes maintenance of adequate accounting records; safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.





5. In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.
6. Those charged with governance are responsible for overseeing the entity's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

#### **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, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of account.



**(Rajesh Sethi)**  
Partner  
Membership No. 085669  
UDIN: 19085669AAAABS8100  
**For J.C. Bhalla & Co.,**  
Chartered Accountants  
FRN: 001111N

Place: New Delhi  
Date : 10<sup>th</sup> August, 2019



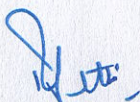
**EMMANUEL HOSPITAL ASSOCIATION**  
**808/92, Deepali Building, Nehru Place, New Delhi - 110 019**  
**Consolidated (FC, General & Projects) Account**  
**Balance Sheet as at 31st March 2019**



(In INR)

Particulars	Sch	As on 31st March 2019	As at 31st March 2018
<b>LIABILITIES</b>			
<b>General Fund</b>			
Reserves & Surplus	1	56,621,241	61,556,431
Designated Funds	2	50,212,217	50,212,217
<b>Funds &amp; Liabilities</b>			
Earmarked Project funds	3	51,469,992	55,665,093
<b>Other Current Liabilities</b>			
Other Payables	4	4,051,806	3,852,748
<b>Total</b>		<b>162,355,256</b>	<b>171,286,489</b>
<b>ASSETS</b>			
<b>Fixed Assets</b>			
Fixed Assets	5	45,722,266	47,597,864
<b>Current Assets</b>			
Cash & Bank Balances	6	103,343,947	110,516,275
<b>Other Current Assets</b>			
Advances	7	855,079	429,641
Others	8	12,433,964	12,742,708
<b>Total</b>		<b>162,355,256</b>	<b>171,286,488</b>

Subject to our separate report of even date



**Rajesh Sethi**  
Partner

M. No. 085669

For and on Behalf of

**J. C. Bhalla & Co.**

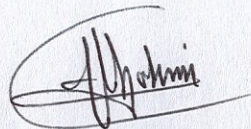
Chartered Accountants

Firm Registration No. 001111N

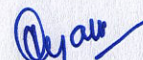
Place: New Delhi

Date : 10th August 2019

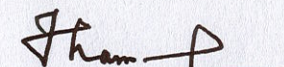




**Dr Joshua Sunil Gokavi**  
Executive Director



**Abhishek Lyall**  
Finance Director

  
**Thampy Mathews**  
Treasurer





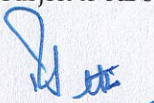
**EMMANUEL HOSPITAL ASSOCIATION**  
**808/92, Deepali Building, Nehru Place, New Delhi - 110 019**  
**Consolidated (FC, General & Projects) Account**  
**Income and Expenditure Account for the Year Ended 31st March 2019**



(In INR)

Particulars	Sch	For the Year ended 31 March 2019	For the Year ended 31 March 2018
<b>INCOME</b>			
Voluntary Contributions & Donations	9	27,056,218	18,712,281
Bank Interest Earned	10	6,288,156	11,376,200
Other Receipts	11	273,401	229,281
Profit on Sale of Assets		2,941	(170,152)
Amount Appropriated from earmarked funds to the extent utilised (Refer Schedule 3A,3B,3C,3D,3E)		159,745,163	229,447,086
<b>Total (A)</b>		<b>193,365,879</b>	<b>259,594,696</b>
<b>EXPENDITURE</b>			
Staff Benefits	12	21,896,782	22,871,487
Operational Costs	13	3,638,914	3,768,013
Travelling	14	1,181,581	675,848
Communications	15	385,914	630,118
Repairs & Maintenance	16	2,069,454	1,356,317
HR & Capacity Building	17	183,334	153,637
Governance	18	802,030	526,724
Project Expenses	19	164,909,604	237,609,360
Depreciation		3,049,462	2,920,283
<b>Total (B)</b>		<b>198,117,075</b>	<b>270,511,786</b>
<b>Balance being Excess /(Deficit) of Income over expenditure (A-B)</b>		<b>(4,751,196)</b>	<b>(10,917,091)</b>

Subject to our separate report of even date



**Rajesh Sethi**  
Partner

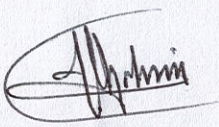
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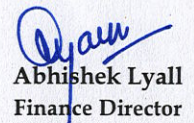
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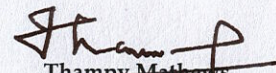
**J. C. Bhalla & Co.**

Chartered Accountants

Firm Registration No. 001111N

  
**Dr Joshua Sunil Gokavi**  
Executive Director

  
**Abhishek Lyall**  
Finance Director

  
**Thampy Mathews**  
Treasurer

Place: New Delhi

Date : 10th August 2019





**Emmanuel Hospital Association**  
**808/92, Deepali Building, Nehru Place, New Delhi - 110 019**  
**Consolidated (FC & Local) Account**  
**Receipt & Payment Account for the period ending 31st March 2019**



(In INR)

Receipts		As on 31st March 2019	Payments		As on 31st March 2019
<b>Opening Balance</b>			Staff Benefits		21,668,253
Cash on Hand	228,753		Operational Costs		3,675,398
Balances with bank	31,558,371		Travelling		1,181,581
Fixed Deposit	78,729,151	110,516,275	Communications		385,914
<b>Voluntary Contributions &amp; Donations</b>			Repairs & Maintenance		2,082,608
Foreign Contribution	153,864,786		HR & Capacity Building		183,334
Local Contribution	28,741,499	182,606,285	Governance		802,030
			Project Expenses		165,001,179
Other Receipt		273,401	Purchases of Fixed Assets		1,224,579
Sale of assets		3,000	GST Paid during the year		21,600
			Advance Paid during the Year		116,694
<b>Bank Interest</b>			<b>Closing Balance</b>		
Saving Account	1,130,677		Cash on Hand	126,250	
Fixed Deposit	5,157,479	6,288,156	Balances with bank	20,812,798	
			Fixed Deposit	82,404,899	103,343,947
		<b>299,687,117</b>			<b>299,687,117</b>

**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

**Champy Mathews**  
 Treasurer

Place : New Delhi  
 Date : 10th August, 2019





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



**Schedule 1**  
**Reserves & Surplus**

	(In INR)	
Particulars	As at 31 March 2019	As at 31 March 2018
Opening balance as on 1st April 2018	61,556,430	72,771,634
Add: Assets Purchased out of Project Expenses	-	-
Add: Excess of Income over Expenditure during the year	-	-
<b>Sub Total (A)</b>	<b>61,556,430</b>	<b>72,771,634</b>
Less: EHAC Vehicle Recovery Fund	-	81,000
Less: Fixed Assets Transferred to Donor	-	113,541
Less: Assets Transferred	-	-
Less: Transferred to Project Payable	183,993	103,572
Less: Excess of Expenditure over income	4,751,196	10,917,091
<b>Sub Total (B)</b>	<b>4,935,189</b>	<b>11,215,204</b>
<b>Total (A-B)</b>	<b>56,621,241</b>	<b>61,556,431</b>

**Schedule 2**  
**Designated Funds**

	(In INR)	
Particulars	As at 31 March 2019	As at 31 March 2018
<b>Building Funds as per Last Year Balance Sheet</b>	50,073,314	52,909,074
Add: Additions during the year	-	-
Less: Withdrawal during the year	-	2,835,760
<b>Sub Total (A)</b>	<b>50,073,314</b>	<b>50,073,314</b>
<b>Asset Acquisition Fund as per Last Year Balance Sheet</b>		
Opening Balance	138,903	57,903
Add: Adjustment with General Fund	-	81,000
Less: Utilisation during the year	-	-
<b>Sub Total (B)</b>	<b>138,903</b>	<b>138,903</b>
<b>Total (A+B)</b>	<b>50,212,217</b>	<b>50,212,217</b>



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



**Schedule 3**  
**Earmarked Funds**

**Foreign Contribution**

(In INR)

Particulars	Opening Balance as on 1st April 2018	Receipts during the year 2018-19	Payment during the year 2018-19	Closing Balance as on 31st March 2019
<b>Central Support Programs</b>				
EHA Bio Ethics Project	187,422	99,243	225,873	60,792
Central Office Designated Project Fund	693,025	-35,608	-394,341	1,051,758
EHA - Geoffrey Hawkins Scholarship Fund	479,014	-	385,000	94,014
EHA - GDG Chinchpada	-	580,244	325,404	254,840
EHA - GDG Duncan	55,019	178,650	229,349	4,320
EHA - GDG Madhipura - Training Centre	131,573	5,339,798	4,942,081	529,290
EHA - GDG Tezpur	15,477	171,544	-	187,021
EHA - GDG Shalom	415,336	-	144,747	270,589
EHA - GDG Makunda	10,310	1,072,757	1,083,067	-
EHA - Joni & Friends Disability Retreat	-	160,428	46,965	113,463
EHA - Joni & Friends Disability WCD	-	843,164	845,143	-1,979
EHA - Leadership Development Project	1,982,353	3,653,386	2,288,206	3,347,533
EHA - Nest Project	1,602,760	1,001,580	1,055,000	1,549,340
EHA - Nurses Training Fund	425,281	240,366	16,915	648,732
<b>Total</b>	<b>5,997,570</b>	<b>13,305,552</b>	<b>11,193,409</b>	<b>8,109,713</b>
<b>Palliative Care</b>				
EHA - Palliative Care - EHA Canada	-	95,617	95,617	-
EHA - Palliative Care - GDG - Chattarpur	-	293,576	293,576	-
EHA - Palliative Care - GDG - RobertsGanj	-25,361	145,578	120,217	-
EHA - Palliative Care - GDG - Satbarwa	-2,200	180,931	178,731	-
EHA - Palliative Care - GDG -CO	431,647	-232,053	-	199,594
EHA - Palliative Care - MAI-Chinchpara	-	1,466,211	1,440,981	25,230
EHA - Palliative Care - GEN-CO	5,728,278	-2,508,747	368,150	2,851,381
EHA - Palliative Care - GEN- Champa	-	58,410	58,410	-
EHA - Palliative Care - GEN- Chinchpara	-500,000	500,000	-	-
EHA - Palliative Care - GEN- Jagdishpur	-176,000	176,000	-	-
EHA - Palliative Care - GEN- Kachwa	-	200,000	85,000	115,000
EHA - Palliative Care - GEN- Lakhnadon	-322,000	660,000	338,000	-
EHA - Palliative Care - GEN- Madhipura	-185,000	464,400	279,400	-
EHA - Palliative Care - GEN- Shalom	-85,000	104,400	19,400	-
EHA - Palliative Care - GEN- Tezpur	-300,000	300,000	-	-
EHA - Palliative Care Rajive Trg.Program Expenses	424,494	-	388,384	36,110
EHA - Palliative Care - SWC-CO	974,862	1,962,383	2,050,933	886,312
EHA - Palliative Care - SWC- Fatehpur	111,100	923,516	849,670	184,946
EHA - Palliative Care - SWC- Lalitpour	496,920	1,705,840	2,202,760	-
EHA - Palliative Care - SWC- Gift	-	272,370	84,370	188,000
EHA - Palliative Care - SWC- Shalom HBC	-	950,000	937,791	12,209
EHA - Palliative Care - SWC- Shalom HC	401,853	2,926,252	3,277,061	51,044
EHA - Palliative Care - SWC- Utraula	456,594	913,189	1,308,584	61,199
<b>Total</b>	<b>7,430,187</b>	<b>11,557,873</b>	<b>14,377,035</b>	<b>4,611,025</b>
<b>Disaster Management &amp; Mitigaton</b>				
Begusarai Flood Relief Program	77,961	-	-	77,961
Arambh Food for Work Project	112,365	-	-	112,365
Heal Project	339,542	-	81,695	257,847
Himalayan Earthquake Relief Project (NEPAL)	933,086	-	28,271	904,815
Hospital Safety Workshop	12,706	-	-	12,706
Kerala Flood Relief - ABPAid	-	1,180,104	543,195	636,909
Kerala Flood Relief - DVN	-	3,042,074	2,080,019	962,055
Kerala Flood Relief - EHA Canada	-	253,514	155,960	97,554
Kerala Flood Relief - Humedica	-	4,181,521	4,181,521	-
Kerala Flood Relief - Others	-	313,778	382,468	31,316
Kerala Flood Relief - TAI	-	834,460	834,460	-
Kishanganj Fire Relief Programme	295,790	-70,000	-	217,479
<b>Total</b>	<b>1,771,458</b>	<b>9,727,112</b>	<b>14,147,583</b>	<b>3,310,987</b>



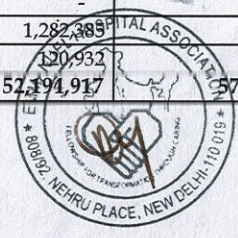


**EMMANUEL HOSPITAL ASSOCIATION**  
Consolidated (FC, General & Projects) Account



(In INR)

Particulars	Opening Balance as on 1st April 2018	Receipts during the year 2018-19	Payment during the year 2018-19	Closing Balance as on 31st March 2019
<b>Community Health Projects</b>				
EHA - CHDP Share	1,084,569	554,906	1,639,475	-
CH Coordination - Tear Australia	-	762,784	760,247	2,537
EHA - CHDP Champa	601,077	2,482,150	3,083,227	-
EHA - CHDP BCH, Fatehpur	612,728	2,263,234	2,487,472	388,490
EHA - Integral Alliance Conference	-	60,404	60,404	-
EHA - Tear Australia Sahyog Project	16,182	-	-	16,182
EHA - SHIFA Mental Health Project	-	3,044,995	3,040,637	4,358
EHA - UP Urban Project	2,184,942	7,337,502	8,377,276	1,145,168
EHA - Social Enterprise Workshop	-	360,274	357,052	3,222
EHA - Psychosocial Research Allocation	96,708	-	-	96,708
EHA - CHDP Robertsganj	86,034	482,063	568,097	-
EHA - Engage Disability Analysis	-	243,000	-	243,000
EHA - Engage Disability Network	-	648,557	426,839	221,718
EHA Dignity Health Project	-	277,500	77,891	199,609
EHA - CHDP Barharwa (DVN)	1,004,254	1,602,745	1,478,799	1,128,200
EHA - DVN 3BM Training	-	123,859	123,859	-
EHA - DVN Central Cost	-	-	-	-
EHA - DVN Partnership Development	-	-	-	-
EHA - DVN - Engagement of Partners - CO	1,209,357	371,401	687,334	893,424
EHA - DVN - Engagement of Partners - Champa	-4,466	297,000	292,534	-
EHA - DVN - Engagement of Partners - Herbertpur	-	297,000	303,169	-6,169
EHA - DVN - Engagement of Partners - UP Urban	-2,427	297,000	211,047	83,526
EHA - Free The Slaves Project	-	382,900	276,567	106,333
EHA - Mental Health Programme	103,947	-	16,474	87,473
EHA - CHDP Project Burans	322,798	285,476	608,274	-
EHA - Shalom Global Foundation	84,599	1,514,907	1,003,066	596,440
EHA - Accelerated Prevetion of Human Trafficking	168	-	-	168
EHA - Building Efficiency of Project Team	-	1,725,000	1,444,704	280,296
EHA - CHDP Lalitpur	-	3,647,840	3,647,840	-
EHA - CHDP Landour Uday Basti	328,069	356,527	684,596	-
EHA - CHDP Madhipura	917,565	4,918,291	3,181,085	2,654,771
EHA - CHDP Raxaul	826,495	2,931,893	2,252,795	1,505,593
EHA - CHDP Tezpur (CAR)	585,650	1,125,442	1,711,092	-
EHA - CHDP Tezpur (Safe Migration)	2,691,338	-550,000	2,141,338	-
EHA - Tear Fund Kishangarh Watershed Mgt Project	55,891	3,746,450	3,667,141	135,200
EHA - Lightwheel Training - Lalitpur	-	207,082	112,004	95,078
EHA - CHDP Madhipura (CAR) Project	192,150	1,528,284	1,658,101	62,333
EHA - Tear Fund Sahyog Urban Empowerment	16,460	778,365	794,233	592
EHA - Umeed Recovery & Rehab. Tear UK	3,908	2,209,330	2,213,238	-
EHA - Umeed Person with Disability - Wash Project	-	109,802	71,800	38,002
EHA - CHDP Bastar (CAR)	-278,756	1,352,115	1,201,804	-128,445
EHA - CHDP Ranchi (CAR)	-110,080	1,810,071	1,694,885	5,106
EHA - CHDP Satbarwa (CAR)	1,352,806	-344,596	755,192	253,018
EHA - CHDP Satbarwa (CBR)	411,040	1,132,695	1,543,654	81
EHA C.O (CAR) Project	6,564	-5,714	850	-
EHA - Injot Org.Development	26,331	-	26,332	-1
EHA - STT Conference	688,294	-316,556	371,738	-
EHA - University of Edinburrough Consultancy Fund	-	145,000	145,000	-
EHA - University of Edinburrough ISSF Project	-	594,622	572,567	22,055
EHA - University of Edinburrough MRC Research Proj	-	-	-	-
EHA - University of Edinburrough Pesticide Study Project	-	1,282,385	1,268,126	14,259
EHA - University of Edinburrough Suicide Prevention Project	-	150,931	73,827	47,105
<b>Total</b>	<b>15,114,195</b>	<b>52,194,917</b>	<b>57,113,682</b>	<b>10,195,430</b>



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



(In INR)

Particulars	Opening Balance as on 1st April 2018	Receipts during the year 2018-19	Payment during the year 2018-19	Closing Balance as on 31st March 2019
<b>D. HIV/AIDS Projects</b>				
EHA - DAP Shalom Project	1,665,311	4,988,634	2,819,859	3,834,086
EHA - Shalom -DVN	-	1,681,586	1,630,412	51,174
EHA - Shalom - SIM	-	3,461,707	3,436,865	24,842
EHA - NEO PLUS	-157,630	157,630	-	-
EHA - Prison Intervention Project Chandigarh	1,430,220	6,105,824	5,745,664	1,790,380
EHA - Prison Intervention Project Guwahaty	-66,775	1,480,857	1,504,303	-90,221
<b>Total</b>	<b>2,871,126</b>	<b>17,876,238</b>	<b>15,137,103</b>	<b>5,610,261</b>
<b>E. Grants Payable</b>				
De Verre Naastein	20,000	-20,000	-	-
DFID/PACS	-302,816	-	-	-302,816
KIKU Trust Foundation	42,294	-42,294	-	-
SIM International	-1,581	1,581	-	-
Stewardship SVS UKET Ltd	184	-184	-	-
Tear Netherlands	896	-896	-	-
<b>Total</b>	<b>-241,023</b>	<b>-61,793</b>	<b>-</b>	<b>-302,816</b>
<b>G. Patient Care Project</b>				
Burrows Memorial Christian Hospital	-	1,366,855	1,366,855	-
Champa Christian Hospital	31,835	955,761	949,760	37,836
Chhatarpur Christian Hospital	62,811	538,930	576,794	24,947
Chinchpada Christian Hospital	238,849	1,257,961	1,496,810	-
Duncan Hospital, Raxaul	10,954	3,841,456	2,951,776	900,634
EHA - EMMS MCH Chhatarpur Project	6,016	-	-	6,016
Broadwell Christian Hospital	629,809	92,669	722,478	-
GM Priya Hospital	21,865	-21,865	-	-
Herbertpur Christian Hospital	717,124	4,636,126	5,353,250	-
Sewa Bhawan Hospital	-	649,000	649,000	-
Kachhwa Christian Hospital	5,477	1,199,815	1,081,965	123,327
Lakhnadon Christian Hospital	7,418	905,142	907,709	4,851
Lalitpur - HBM Hospital	25,205	789,072	803,812	10,465
Landour Community Hospital	56,979	109,370	166,349	-
Madhipura Christian Hospital	-307,013	352,424	45,411	-
Makunda Christian Hospital	4,100,000	16,500,000	13,100,000	7,500,000
Prem Jyoti Community Hospital	1,224,438	-108,136	398,914	717,388
Prem Sewa Hospital	1,192,685	194,659	112,000	1,275,344
Navjivan Hospital Satbarwa	19,412	1,504,652	830,263	693,801
Tezpur - Baptist Christian Hospital	-	65,630	367	65,263
<b>Total</b>	<b>8,043,864</b>	<b>34,829,521</b>	<b>31,513,513</b>	<b>11,359,872</b>
<b>Grand Total (Foreign Contribution) - A</b>	<b>40,987,377</b>	<b>139,429,420</b>	<b>137,522,325</b>	<b>42,894,472</b>



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

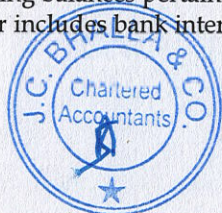


**Local Contribution**

Particulars	Opening Balance as on 1st April 2018	Receipts during the year 2018-19	Payment during the year 2018-19	Closing Balance as on 31st March 2019
<b>(In INR)</b>				
<b>Central Support Programs</b>				
EHA - Scholarship	2,517,662	663,266	1,288	3,179,640
ED Special Fund	39,958	-	-	39,958
Jenifer & Jerry Endowment Fund	1,368,299	92,431	124,950	1,335,780
Nurses Training	9,949	-	-	9,949
Research & Bioethics	162,507	40,000	-	202,507
<b>Total</b>	<b>4,098,375</b>	<b>795,697</b>	<b>126,238</b>	<b>4,767,834</b>
<b>Community Health Projects</b>				
Engage Disability Conference	261,708	-	362	261,346
GF TB Project	18,076	487,201	403,730	101,547
UP Urban	21,212	2,125,945	2,303,694	-156,537
UNICEF Project	-	2,322,222	30,441	2,291,781
Sahyog	75,734	-	40,510	35,224
Burans Project	718,736	-	718,736	-
<b>Total</b>	<b>1,095,466</b>	<b>4,935,368</b>	<b>3,497,473</b>	<b>2,533,361</b>
<b>Palliative Care</b>				
Palliative Care	141,311	1,751,690	1,732,886	160,115
<b>Total</b>	<b>141,311</b>	<b>1,751,690</b>	<b>1,732,886</b>	<b>160,115</b>
<b>Disaster Management Mitigation Unit Projects</b>				
DMMU Pooled Fund	356,183	-	194,716	161,467
Kerala Flood Relief Project	-	671,281	87,856	583,425
<b>Total</b>	<b>356,183</b>	<b>671,281</b>	<b>282,572</b>	<b>744,892</b>
<b>HIV/AIDS Projects</b>				
Ahana Project	12,229	-12,229	-	-
shalom Delhi	-	18,840	13,840	5,000
<b>Total</b>	<b>12,229</b>	<b>6,611</b>	<b>13,840</b>	<b>5,000</b>
<b>Patient Care</b>				
Up to date project	-736,012	-	-	-736,012
Mutual Assistance Fund	120,000	600,000	720,000	-
Lakhnadaun Christian Hospital	10,000	-	10,000	-
Software Development Project	952,181	-	1,539,829	-587,648
Hospital Development Fund	8,627,978	7,360,000	14,300,000	1,687,978
<b>Total</b>	<b>8,974,147</b>	<b>7,960,000</b>	<b>16,569,829</b>	<b>364,318</b>
<b>Grand Total (Local Contribution) - B</b>	<b>14,677,711</b>	<b>16,120,647</b>	<b>22,222,838</b>	<b>8,575,520</b>
<b>Grand Total - A+B</b>	<b>55,665,088</b>	<b>155,550,067</b>	<b>159,745,163</b>	<b>51,469,992</b>

Note:

1. Negative balance in the receipt column reflects opening balance reallocated to other projects, and has nil impact on total.
2. Negative opening/closing balances pertain to those projects which are year end balances recoverable from the donors.
3. Receipt During the year includes bank interest earned from project balances in conformity of the grant agreement wherever applicable.



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



Schedule 4  
Other Payable

Particulars	(In INR)	
	As at 31 March 2019	As at 31 March 2018
Central Office	3,867,806	3,380,904
UP Urban	184,000	-
GF TB (Axshya)	-	471,843
<b>Total</b>	<b>4,051,806</b>	<b>3,852,747</b>





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



**Schedule 5**  
Details of Fixed Assets

S.No	Asset Category	Rates of Depreciation	Addition	Sale/ Adjustments	Gross Value	Depreciation	Balance as on 31st March, 2019
1	Land	0%	-	-	6,148,634	-	6,148,634
2	Building	5%	-	-	22,919,273	1,145,964	21,773,309
3	Furniture & Fixtures	15%	-	-	2,138,175	213,817	1,924,358
4	Office & Other Equipment	15%	165,289	-	3,970,546	654,999	3,315,547
5	Computer & Software	60%	992,391	50,715	1,220,074	693,409	526,665
6	Vehicles	15%	66,899	-	2,275,157	341,273	1,933,884
	<b>Sun Total</b>		<b>1,224,579</b>	<b>50,715</b>	<b>38,671,859</b>	<b>3,049,462</b>	<b>35,622,397</b>
<b>Capital Work in Progress</b>							
S.No	Work in Progress		-		10,099,869	-	10,099,869
	<b>Grand Total</b>		<b>1,224,579</b>	<b>50,715</b>	<b>48,771,728</b>	<b>3,049,462</b>	<b>45,722,266</b>
	<b>Previous Year</b>		<b>213,668</b>	<b>343,394</b>	<b>50,518,147</b>	<b>2,920,283</b>	<b>47,597,864</b>



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



**Schedule 6**  
Cash & Bank Balances

(In INR)

Particulars	Balance as on 31st March 2019	Balance as on 31st March 2018
<b>A. Central Office</b>		
Cash in Hand	18,920	47,040
Cash at Bank	18,082,331	29,304,692
Fixed Deposits	81,404,899	78,729,151
<b>Sub Total (A)</b>	<b>99,506,149</b>	<b>108,080,883</b>
<b>B. Projects</b>		
Cash in Hand	107,331	181,713
Cash at Banks	2,730,467	2,253,679
Fixed Deposits	1,000,000	
<b>Sub Total (B)</b>	<b>3,837,797</b>	<b>2,435,392</b>
<b>Total (A+B)</b>	<b>103,343,947</b>	<b>110,516,275</b>

**Schedule 7**  
Current Assets - Advances

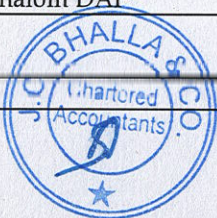
(In INR)

Particulars	Balance as on 31st March 2019	Balance as on 31st March 2018
Advances to Staff	53,004	163,651
Advance to Vedor	745,000	0
Advance Project	57,075	265,990
<b>Total</b>	<b>855,079</b>	<b>429,641</b>

**Schedule 8**  
Other Current Assets - Recoverables

(In INR)

Particulars	Balance as on 31st March 2019	Balance as on 31st March 2018
<b>A. Central Office</b>		
TDS Recoverable	8,229,056	8,853,175
Advances to others	1,057,964	1,520,179
Security Deposits	98,500	95,000
Interest Accrued on Fixed Deposit	1,848,736	777,874
Scholarship Recoverable	1,110,060	1,058,600
<b>Sub Total (A)</b>	<b>12,344,316</b>	<b>12,304,828</b>
<b>B. Projects</b>		
Bastar Community Health	3,000	9,000
GF TB (Axshya)	-	-
GF TB (Axshya)	-	403,730
Shalom DAP	86,648	25,150
<b>Sub Total (B)</b>	<b>89,648</b>	<b>437,880</b>
<b>Total (A+B)</b>	<b>12,433,964</b>	<b>12,742,708</b>



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



**Schedule 9**  
**Voluntary Contributions & Donations**

(In INR)

Particulars	For the Year ended 31st March 2019	For the Year ended 31st March 2018
<b>A. Central Office</b>		
C.O Support	14,389,011	4,688,310
Donations and other Contributions	10,281,696	8,682,184
Grants to C.O	-	1,637,776
Salary Support	1,714,826	2,721,224
<b>Sub Total (A)</b>	<b>26,385,533</b>	<b>17,729,494</b>
<b>B. Project Office</b>		
CHDP Bastar	-	-
GF TB Axshya	-	-
Shalom DAP	670,685	982,787
NEO+ IAPSI	-	-
<b>Sub Total (B)</b>	<b>670,685</b>	<b>982,787</b>
<b>Total (A+B)</b>	<b>27,056,218</b>	<b>18,712,281</b>



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



**Schedule 10**  
**Bank Interest Earned**

(In INR)

Particulars	For the Year ended 31st March 2019	For the Year ended 31st March 2018
<b>A. Central Office</b>		
Saving Account	1,024,474	970,419
Fixed Deposits	5,157,479	10,361,916
<b>Sub Total (A)</b>	<b>6,181,953</b>	<b>11,332,335</b>
<b>B. Project Office</b>		
CHDP Bastar	1,747	1,361
Leadership Development Project, Chennai	1,865	1,839
Prem Jyoti Project	92,769	19,096
Shalom DAP	-	12,432
PIP Punjab	7,881	7,517
NEO+ IAPSI	-	532
UP Urban Project	1,941	1,088
<b>Sub Total (B)</b>	<b>106,203</b>	<b>43,865</b>
<b>Total (A+B)</b>	<b>6,288,156</b>	<b>11,376,200</b>

**Schedule 11**  
**Other Receipts**

(In INR)

Particulars	Balance as on 31st March 2019	Balance as on 31st March 2018
Shalom DAP	-	56,350
Central office	273,400	120,000
Prem Jyoti Project	-	52,931
<b>Total</b>	<b>273,400</b>	<b>229,281</b>



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



**Schedule 12**  
**Staff Benefits**

Particulars	(In INR)	
	For the Year ended 31st March 2019	For the Year ended 31st March 2018
Salaries & Allowances	17,959,905	18,359,844
PF & Other Allied Expenses	1,586,569	1,847,136
Gratuity	702,561	771,298
Leave Travel Concession	332,125	240,481
Staff Welfare	118,297	186,413
Staff Health Scheme	293,868	441,192
Mutual Health Scheme	37,900	37,200
Children Education Programme	798,570	690,963
Retirement Benefit	66,987	296,960
<b>Total</b>	<b>21,896,782</b>	<b>22,871,487</b>

**Schedule 13**  
**Operational Cost**

Particulars	(In INR)	
	For the Year ended 31st March 2019	For the Year ended 31st March 2018
Hospitality	60,834	53,637
Newspaper & Periodicals	13,936	15,585
Audit Fees	767,000	1,477,005
Bank Charges	72,206	46,164
Promotional Expenses	86,420	104,364
Printing	187,645	131,778
Stationeries	77,255	66,772
Sponsorship Expenses	40,856	43,067
House Keeping & Supplies	696,839	198,867
Legal & Professional Charges	822,599	1,121,058
Membership	231,800	26,000
Taxes & Duties	49,874	77,914
Advertisements	-	15,000
Electricity Charges	531,650	390,802
<b>Total</b>	<b>3,638,914</b>	<b>3,768,013</b>

**Schedule 14**  
**Travelling**

Particulars	(In INR)	
	For the Year ended 31st March 2019	For the Year ended 31st March 2018
Coordination Travels	430,605	280,745
Others Travels	655,556	220,032
Local Conveyance	95,420	175,071
<b>Total</b>	<b>1,181,581</b>	<b>675,848</b>

**Schedule 15**  
**Communications**

Particulars	(In INR)	
	For the Year ended 31st March 2019	For the Year ended 31st March 2018
Internet	112,446	246,081
Telephone	232,795	339,199
Postage	40,673	44,838
<b>Total</b>	<b>385,914</b>	<b>630,118</b>





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



**Schedule 16**  
**Repairs & Maintenance**

(In INR)

Particulars	For the Year ended 31st March 2019	For the Year ended 31st March 2018
Building	982,272	580,865
Computers	835,851	75,218
Electrical	5,691	231
Furniture & Fixtures	12,940	-
Equipments	32,530	4,482
Vehicle	34,893	27,427
Office Maintenance	81,734	32,586
General	83,543	36,670
Software	-	598,838
<b>Total</b>	<b>2,069,454</b>	<b>1,356,317</b>

**Schedule 17**  
**HR & Capacity Building**

(In INR)

Particulars	For the Year ended 31st March 2019	For the Year ended 31st March 2018
HRD Expenses	31,279	26,240
Training/Seminars	145,590	127,397
Meetings	6,465	-
Workshop/Retreat	-	-
<b>Total</b>	<b>183,334</b>	<b>153,637</b>

**Schedule 18**  
**Governance**

(In INR)

Particulars	For the Year ended 31st March 2019	For the Year ended 31st March 2018
Board Meeting & EC	132,032	134,820
Regional Governing Body/Regional Annual Committee	669,998	391,904
<b>Total</b>	<b>802,030</b>	<b>526,724</b>



2



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



**Schedule 19**  
**Project Expenses**

(In INR)

Particulars	For the Year ended 31st March 2019	For the Year ended 31st March 2018
Palliative Care	16,109,921	9,590,111
Disaster Management & Mitigation	8,514,961	14,906,872
Central Support Projects	11,319,647	20,086,162
Community Health	59,840,614	89,986,560
HIV/AIDS	15,333,598	30,630,861
Patient Care	53,790,863	72,408,794
<b>Total</b>	<b>164,909,604</b>	<b>237,609,360</b>



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## EMMANUEL HOSPITAL ASSOCIATION

Schedule forming part of the financial statement for the year ended March 31, 2019

### SCHEDULE--20

#### A. SIGNIFICANT ACCOUNTING POLICIES

##### 1. Background

Emmanuel Hospital Association ('Society') 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 health and development agency, the object of Society 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, vide registration number DLI(C)(I-207)/74-75 dated 30<sup>th</sup> June 1974, and Sub-Clause (via) of Clause (23C) of Section 10 vide letter number DGIT(E)/10(23C)(via)/2007 dated 31<sup>st</sup> October 2007 of the Income Tax Act 1961.

Further the Society has been registered under the Foreign Contribution (Regulation) Act, 1976 with registration number 231650016, and renewed under Foreign Contribution (Regulation) Act, 2010, under section 11(1) vide letter dated 12<sup>th</sup> February 2016, renewed certificate is valid for a period of five years from 1<sup>st</sup> November 2016.

##### 2. Significant accounting policies

###### 2.1 Basis of preparation of financial statement

The financial statement of Society 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%



&



S.No.	Asset Category	Rates of Depreciation
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.

Assets individually costing upto Rs 5000 are charged off as expenditure in the year of purchase.

### 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 'Earmark Funds' in the schedule to the balance sheet. Such funds are received for meeting revenue expenditure or capital expenditure.

Where the fund is meant for revenue expenditure, upon incurrence of such expenditure, the same is charged to the Income and Expenditure account.

Assets acquired by the Society from 'Earmarked Funds' in conformity with the grant agreement are carried at written down value.

The corresponding entry for Revenue and capital expenditure is transferred from the 'Earmark Fund', to the credit of Income and Expenditure account.

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 Society 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.



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## 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 Society make monthly contribution to the Government administered provident fund scheme, which is equal to a specified percentage of the covered employee's basic salary. The Society's contribution is recognized as an expense in the statement of Income and expenditure during the period in which the employee renders the related service. Society has no further obligations under this plan beyond its monthly contribution.

Gratuity: Society 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 the Society.

## 2.6 Taxation

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

### B. Notes to Accounts:

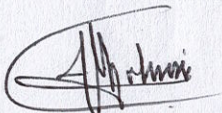
#### 1. Change in the accounting policy:

During the year, Society have changed its accounting policy for 'Earmarked Funds'. In the current financial year, upon incurrance of revenue expenditure, the same is charged to the Income and Expenditure account. The corresponding entry for Revenue and capital expenditure is transferred from the 'Earmark Fund', to the credit of Income and Expenditure account.

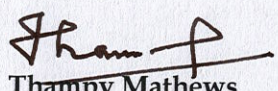
Had the society have continued with the same policy the Income would been Rs. 3,57,46,661 and expenditure would have been Rs.5,13,57,565 and deficit would have been Rs.1,60,75,645.

2. Previous year figures have been regrouped/reclassified wherever necessary to correspond with the current year classification/disclosure.

New Delhi  
Date: 10<sup>th</sup> August, 2019

  
Sunil Joshua Gokavi  
Executive Director

  
Abhishek Lyall  
Finance Director

  
Thampy Mathews  
Treasurer

