

L. D' SOUZA & CO.
CHARTERED ACCOUNTANTS
NAGPUR.

REPORT OF AN AUDITOR RELATING TO ACCOUNTS
AUDITED UNDER SUB-SECTION (2) OF SECTION 33 & 34
AND RULE 19 OF THE BOMBAY PUBLIC TRUST ACT.

Registration No. **F-6096 (Yavatmal)**


Name of the Trust : **UMRI CHRISTIAN HOSPITAL, UMRI, DISTRICT YAVATMAL**

For the year ending : **31ST MARCH, 2019**

(a) Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules :	Yes
(b) Whether receipts and disbursements are properly and correctly shown in the accounts :	Yes
(c) Whether the cash balances and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the books of account :	Yes
(d) Whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before audit :	Yes
(e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly complied with :	No
(f) Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him :	Yes
(g) Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust :	No
(h) The amount of outstanding more than one year and the amounts written off, if any :	Nil
(i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000/-	Yes
(j) Whether any money of the public trust has been invested contrary to the provisions of Section 35 :	No
(k) Alienations, if any, of the immovable property contrary to the provisions of Section 36 which have come to the notice of the auditor.	Nil
(l) All cases of irregular, illegal or improper expenditure or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust.	Nil
(m) Whether the budget has been filed in the form provided by rule 16A :	Yes
(n) Whether the maximum and minimum number of trustees is maintained :	Yes
(o) Whether the meetings are held regularly as provided in such instrument :	Yes
(p) Whether the minutes book of the proceedings of the meeting is maintained :	Yes
(q) Whether any of the trustees has any interest in the investment of the trust :	No
(r) Whether any of the trustees is a debtor or creditor of the trust :	No
(s) Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit :	Yes
(t) Any Special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner	Nil



For **L. D' SOUZA & CO.,**
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
Partner
Membership No. 153645

Dated : 28th June, 2019

Registration No. : **F-6096 (Y)**Statement of Income liable to Contribution for the year ending : **31ST MARCH, 2019**Name of Public Trust : **UMRI CHRISTIAN HOSPITAL, UMRI, DISTRICT YAVATMAL**

	Rupees	Rupees
I. Income as shown in the Income and Expenditure Account (Schedule IX)		
II. Items not chargeable to Contribution under Section 58 and Rules 32 :		101,483,062.89
(i) Donations received from other Public Trust and Dharmadas		
(ii) Grants received from Government and Local Authorities		
(iii) Interest on Sinking or Depreciation Fund		
(iv) Amount spent for the purpose of secular education		
(v) Amount spent for the purpose of medical relief		
(vi) Amount spent for the purpose of veterinary treatment of animals		
(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity.		
(viii) Deductions out of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess		
(b) Rent Payable to superior landlord		
(c) Cost of productions, if lands are Cultivated by Trust		
(ix) Deductions out of income from lands used for non-agricultural purposes :-		
(a) Assessment, cesses and other Government or Municipal Taxes		
(b) Ground rent payable to the superior landlord		
(c) Insurance premia		
(d) Repairs at 10 per cent of gross rent of Building		
(e) Cost of collection at 4 per cent of gross rent of Building let out.		
(x) Cost of collection of Income or receipts from securities, stocks, etc. at 1 per cent of such Income		
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, of 10 per cent of the estimated gross annual rent		
Gross Annual Income Chargeable to contribution Rs.		NIL

Since the objects of the trust are medical relief and education the trust is not liable for contribution.

Certified that while claiming deductions admissible under the above Schedule, the Trust has not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deduction.

Trust Address

Umri,
Tq. Kelapur,
District Yavatmal - 445 302.

Dated : 28th June, 2019

Dr. Samuel Jeevagan
Secretary
Mobile No. 7798996011



Mr. S. Julius Anantham
Treasurer
Mobile No. 9820891437



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645

Rev. P. Y. Singh
Trustee

Mobile No. 9422147234

The Bombay Public Trusts Act, 1950

SCHEDULE - VIII

[Vide Rule 17 (1)]

Name of the Public Trust : UMRI CHRISTIAN HOSPITAL, UMRI, DISTRICT YAVATMAL

Balance Sheet As At : 31ST MARCH, 2019

Registration No. : F-6096 (Y)

FUNDS & LIABILITIES	Rs.	Rs.	PROPERTY & ASSETS	Rs.	Rs.
Trusts Funds or Corpus :- Balance as per last Balance Sheet Add : Donations during the year	46,479,842.05 2,098,187.00	48,578,029.05	Immovable Properties :- (At Cost) (Schedule 'C') Balance as per last Balance Sheet Additions during the year Less : Sales during the year Depreciation up to date	48,229,900.42 2,881,219.00 0.00 4,127,332.00	46,983,787.42
Other Earmarked Funds :- (Created under the provisions of trust deed or scheme or out of the Income) Depreciation Fund Sinking Fund Reserve Fund	0.00 0.00 0.00		Investments :- Note : The market value of the above investments is Rs.		0.00
Any other Fund (As per Schedule 'A')	12,266,794.91	12,266,794.91	Furniture & Fixtures :- (Schedule 'C') Balance as per last Balance Sheet Additions during the year Less : Sales during the year Depreciation up to date	23,922,370.60 6,523,678.00 0.00 4,862,309.00	25,583,739.60
Loans (Secured or Unsecured) :- From Trustees From others	0.00 43,700.00	43,700.00	Loans (Secured or Unsecured) : Good / doubtful Loans Scholarships Other Loans	0.00 0.00	0.00
Liabilities :- For Expenses For Advances For Rent and Other Deposits For Sundry Credit Balances (Schedule 'B') For Others	0.00 0.00 0.00 521,190.30 0.00	521,190.30	Stock of Medicines : Advances :- To Trustees To Employees To Contractors To Deposits (Schedule 'D') To Others	0.00 146,000.00 0.00 392,104.00 2,550,561.00	1,909,216.00
Income and Expenditure Account :- Balance as per last Balance Sheet Less : Appropriation, if any Add : Surplus as per Income & Expenditure Account	26,344,260.24 0.00 2,726,693.05	29,070,953.29	Income Outstanding :- Rent Interest Other Income	0.00 0.00 0.00	3,088,665.00
carried forward ...	90,480,667.55	90,480,667.55	carried forward ...		77,565,408.02



brought forward ...	90,480,667.55	brought forward ...	77,565,408.02
		Cash and Bank Balances :- (Schedule 'E')	
		(a) In Current/Savings Account with Banks	2,977,383.53
		In Fixed Deposit Account with Banks	9,745,180.00
		(b) With the Trustees	192,696.00
		(c) With the manager	0.00
		Income and Expenditure Account :-	
		Balance as per Balance Sheet	0.00
		Less : Appropriation, if any	0.00
		Less : Surplus - as per Income and Expenditure Account	0.00
		Total Rs.....	90,480,667.55

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Property and Assets of the Trust.

*Income Outstanding
(if accounts are kept on cash basis)
Rent : Nil
Interest : Nil
Other Income : Nil
TOTAL Rs. : Nil

As per our report of even date
FOR L. D'SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



Balwinder
BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645

Dated : 28th June, 2019

Dr. Samuel Jeevagan
Dr. Samuel Jeevagan
Secretary
Mobile No. 7798996011

Mr. S. Julius Anantham
Mr. S. Julius Anantham
Treasurer
Mobile No. 9820891437

Rev. P. Y. Singh
Rev. P. Y. Singh
Trustee
Mobile No. 9422147234



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS

	Rupees
<u>DIESEL JEEP FUND :</u>	
Hospital Account	35,000.00
<u>COMPOUND WALL FUND :</u>	
Hospital Account	82,110.00
<u>REVOLVING LOAN FUND :</u>	
Hospital Account	15,000.00
<u>OTHER EARMARKED FUNDS :</u>	
Balance as per last Balance Sheet	12,134,684.91
TOTAL RUPEES ...	12,266,794.91



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'B'

SCHEDULE OF CURRENT LIABILITIES

	Rupees	Rupees
<u>HOSPITAL ACCOUNT :</u>		
Retired Pastors Help	970.00	
Indigent Patients Fund	7,579.30	
Staff Saving Fund	113,216.00	
Staff Health Fund	356,770.00	
Tax Deducted at Source	5,000.00	
Canteen Security Deposit	10,000.00	493,535.30
	<hr/>	
<u>SCHOOL ACCOUNT :</u>		
Refund and Transfers		27,655.00
		<hr/>
TOTAL RUPEES ...		521,190.30
		<hr/> <hr/>



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Sr. No.	Asset	Balance as on 01.04.2018 Rupees	Additions/Sale during the year Rupees	Total Rupees	Depreciation written off Rupees	Balance as on 31.03.2019 Rupees
IMMOVABLE PROPERTY :						
Hospital						
01.	Land	3,948,500.00	0.00	3,948,500.00	0.00	3,948,500.00
02.	Buildings	32,835,104.43	2,881,219.00	35,716,323.43	3,571,632.00	32,144,691.43
03.	Compound Wall	37,930.00	0.00	37,930.00	3,793.00	34,137.00
04.	Borewell/Water Well	370,234.99	0.00	370,234.99	0.00	370,234.99
School						
05.	Buildings	11,038,131.00	0.00	11,038,131.00	551,907.00	10,486,224.00
		48,229,900.42	2,881,219.00	51,111,119.42	4,127,332.00	46,983,787.42
MOVEABLE PROPERTY :						
Hospital						
06.	Furniture, Fixtures and Equipments	11,395,774.60	6,233,513.00	17,629,287.60	2,644,393.00	14,984,894.60
07.	Office Equipments	55,523.00	0.00	55,523.00	8,328.00	47,195.00
08.	Vehicles	2,286,359.00	0.00	2,286,359.00	571,590.00	1,714,769.00
09.	Library Books	319,727.00	0.00	319,727.00	47,959.00	271,768.00
10.	Computers	71,000.00	17,250.00	88,250.00	52,950.00	35,300.00
School						
11.	Furnitures and Fixtures	1,246,120.00	34,030.00	1,280,150.00	128,015.00	1,152,135.00
12.	Equipments	457,202.00	91,385.00	548,587.00	82,288.00	466,299.00
13.	Playing Equipments	8,111.00	0.00	8,111.00	1,217.00	6,894.00
14.	Computers	62,279.00	147,500.00	209,779.00	125,867.00	83,912.00
15.	Vehicles	7,953,470.00	0.00	7,953,470.00	1,193,021.00	6,760,449.00
16.	Library Books	66,805.00	0.00	66,805.00	6,681.00	60,124.00
		23,922,370.60	6,523,678.00	30,446,048.60	4,862,309.00	25,583,739.60
TOTAL RUPEES ...		72,152,271.02	9,404,897.00	81,557,168.02	8,989,641.00	72,567,527.02



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'D'

SCHEDULE OF DEPOSITS

	Rupees
Hospital Account	
Electricity Deposit	8,810.00
Telephone Deposit	5,600.00
Income Tax A.Y. 2018-19	31,920.00
Income Tax A.Y. 2019-20	70,216.00
Rent Deposit for Adilabad Clinic	40,000.00
Goods and Service Tax	235,558.00
TOTAL RUPEES ...	<u>392,104.00</u>



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'E'

SCHEDULE OF CASH AND BANK BALANCES

	Rupees	Rupees
<u>ON FIXED DEPOSITS :</u>		
With HDFC Bank Ltd.	315,282.00	
With State Bank of India	<u>5,313,825.00</u>	5,629,107.00
<u>ON RECURRING DEPOSIT ACCOUNTS :</u>		
With HDFC Bank Ltd.		
Account No. 50400115651544		4,116,073.00
<u>ON SAVINGS BANK ACCOUNTS :</u>		
With State Bank of India		
Account No. 11413509417	71,051.15	
Account No. 36523414897	120,620.91	
Account No. 11413509406	724,722.51	
Account No. 31643876248	2,326.00	
Account No. 31464286912	4,615.60	
Account No. 37045075562	6,837.00	
Account No. 37108162311	6,075.00	
With Vidarbha Kshetriya Gramin Bank		
Account No. 500531010002262	7,579.30	
Account No. 702010101002562	815.20	
Account No. 7020101000024601	187,861.30	
Account No. 70201010100018	191,016.72	
Account No. 5000531010000844	22,706.84	
Account No. 7020101011001842	152,116.00	
Account No. 702010101000533	56,576.51	
Account No. 5000531010610	904,747.88	
Account No. 702010110001423	231,293.97	
Account No. 702010101002692	<u>48,481.89</u>	2,739,443.78
<u>ON CURRENT ACCOUNT :</u>		
With HDFC Bank Ltd.		
Account No. 50200031342581	60,977.64	
With State Bank of India		
Account No. 340033439742	151,754.41	
Account No. 35514724534	<u>25,207.70</u>	237,939.75
CASH IN HAND :		
Hospital Account	189,151.00	
Foreign Contribution Account	3,005.00	
School of Nursing Account	488.00	
Dr. Yardy English School - Bus Account	43.00	
Dr. Yardy English High School Account	1.00	
Dr. Yardy English Primary School Account	1.00	
Dr. Yardy English Nursery Account	<u>7.00</u>	192,696.00
TOTAL RUPEES ...		<u><u>12,915,259.53</u></u>



The Bombay Public Trusts Act, 1950
SCHEDULE - IX

[Vide Rule 17 (1)]

Name of the Public Trust : **UMRI CHRISTIAN HOSPITAL, UMRI, DISTRICT YAVATMAL**
Income and Expenditure Account for the year ending : **31ST MARCH, 2019**

Registration No. : F-6096 (Y)

	Rs.	Rs.	INCOME	Rs.	Rs.
EXPENDITURE					
To Expenditure in respect of Properties :-					
Rates, Taxes, Cesses	0.00		By Rent (accrued)/(realised)		0.00
Repairs and Maintenance	0.00		By Interest (accrued)/(realised)		949,941.49
Salaries	0.00		On Securities	726,562.49	
Insurance	0.00		On Loans	0.00	
Depreciation (by way of provision of adjustment)	0.00		On Bank Account	223,379.00	
Other Expenses	0.00				
To Establishment Expenses (Schedule 'F')		1,701,205.96			
To Remuneration to Trustees		0.00			
To Remuneration (in the case of a math) to the head of the math, including his household expenditure if any		0.00	By Dividend		0.00
To Legal Expenses		0.00	By Donations in Cash or Kind		2,543,857.00
To Audit Fees		0.00			
To Contribution and Fees		0.00	By Grants :		0.00
To Amount written off :		0.00	Government Grants	0.00	
(a) Bad Debts			Other Grants	0.00	
(b) Loan Scholarship			By Income from other Sources (in details as far as possible)		
(c) Irrecoverable Rents			Hospital Income (Schedule 'J')	67,244,962.40	
(d) Other Items			School of Nursing Fees	6,787,501.00	
To Miscellaneous Expenses (Loss on Sale of Livestock)		99,400.00	School Fees (Schedule 'K')	23,956,801.00	
To Depreciation (Schedule 'C')		8,989,641.00			
To Amount transferred to Reserve or Specific Funds		0.00			
		10,790,246.96	carried forward ...		101,483,062.89



brought forward ...		brought forward ...	
To Expenditure on Objects of the Trust :		10,790,246.96	101,483,062.89
(a) Religious	0.00	87,966,122.88	
(b) Educational (Schedule 'H')	19,702,784.20		
(c) Medical Relief (Schedule 'G' and 'I')	68,263,338.68		
(d) Relief of Poverty	0.00		
(e) Other Charitable Objects	0.00		
To Surplus carried over to Balance Sheet		2,726,693.05	0.00
			0.00
Total Rs....		101,483,062.89	101,483,062.89
			Total Rs....
			101,483,062.89

As per our report of even date
FOR L. D' SOUZA & CO.
CHARTERED ACCOUNTANTS
 Firm Registration No. 101974W



Balunf
BIJESH BALAKRISHNAN
PARTNER
 Membership No. 153645

Dated : 28th June, 2019

[Signature]
Dr. Samuel Jeevagan
Secretary
 Mobile No. 7798996011

[Signature]
Mr. S. Julius Anantham
Treasurer
 Mobile No. 9820891437

[Signature]
Rev. P. Y. Singh
Trustee
 Mobile No. 9422147234



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'F'

SCHEDULE OF ADMINISTRATIVE EXPENSES

	Rupees
Telephone Charges	78,117.00
Postage and Telegrams	4,682.00
Bank Charges and Commission	33,932.96
Audit Fees and Expenses	100,580.00
Legal Expenses	378,904.00
Internal Audit Fees	80,000.00
Stationery	408,845.00
Computer Maintenance	31,648.00
Office Expenses	42,480.00
Provident Fund Arrears and Penalty	41,340.00
Professional Charges	175,800.00
Annual General Body and Board Meeting Expenses	104,337.00
Taxes	220,540.00
TOTAL RUPEES ...	<u>1,701,205.96</u>



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'G'

SCHEDULE OF HOSPITAL EXPENSES

	Rupees	Rupees
Medicines Consumed :		
Opening Stock	2,555,993.00	
Add : Purchases	10,758,751.72	
	<u>13,314,744.72</u>	
Less : Closing Stock	<u>1,909,216.00</u>	11,405,528.72
Freight Charges		50,329.00
Salaries and Allowances		14,893,117.00
Contribution to Provident Fund		795,496.00
Gratuity to Staff		24,568.00
Professional Fees to Doctors		489,819.00
Provident Fund Administration Charges		77,835.00
Generator Maintenance		52,020.00
Electricity Charges		496,675.00
Advertisement		20,000.00
Dental Expenses		68,606.00
Building Repairs and Maintenance		5,389,346.00
Equipment Repairs and Maintenance		107,680.00
Hospital Maintenance Expenses		103,794.00
Furniture Repairs and Maintenance		40,741.00
Non-Medicinals		258,360.00
Hospital Registration Fees		213,859.00
NABH Expenses		95,359.00
Staff Picnic and Excursion		14,510.00
Electrical Maintenance		362,584.00
School of Nursing		8,206,776.93
Laboratory Expenses		2,038,700.00
Staff Welfare Expenses		125,605.00
X'Ray		383,806.00
Travelling Expenses		566,077.98
Vehicle Maintenance		1,282,026.00
Bio-Waste		204,540.00
Oxygen Cylinder Gas Refilling		86,751.00
Free Treatment/Charity to Poor Patients		17,908,075.05
Lily Project for TB Patients		13,734.00
Gifts		36,150.00
Training, Seminar and Workshop		89,614.00
Guest House		85,606.00
Educational Aid		1,789,000.00
Miscellaneous Expenses		50,000.00
TOTAL RUPEES ...		<u>67,826,688.68</u>



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'H'

SCHEDULE OF SCHOOL EXPENSES

	Rupees
Salaries and Allowances	6,634,510.00
Contributions to Provident Fund	408,808.00
Gratuity to Staff	36,562.00
Stationery	134,357.00
Bank Charges and Commission	6,889.20
Electricity Charges	186,310.00
Functions and Festivals	198,570.00
Travelling Expenses	100,271.00
Equipment Repairs and Maintenance	14,400.00
Postage and Telegrams	612.00
Gifts and Prizes	2,500.00
Telephone Charges	1,987.00
Computer Expenses	5,900.00
Sport and Games	23,110.00
Staff Welfare Expenses	9,404.00
Audit Fees and Expenses	41,300.00
Taxes	50,714.00
Electrical Maintenance	34,978.00
Concessions to Poor Students	1,508,500.00
Vehicle Maintenance	1,050.00
School Bus Expenses	5,451,460.00
Building Repairs and Maintenance	2,684,814.00
Identity Cards	18,000.00
Legal Expenses	85,680.00
Newspapers and Periodicals	550.00
Postage and Courier	90.00
Provident Fund Administration Charges	36,863.00
School Maintenance Expenses	25,519.00
Students Welfare Expenses	11,661.00
Uniform, Books etc.	1,863,530.00
Generator Maintenance	8,843.00
Office Expenses	11,295.00
Picnic and Excursion	7,560.00
Smart Class Expenses	34,197.00
Garden Maintenance	720.00
Science Laboratory Expenses	20,980.00
Seminars and Conferences	1,260.00
Teaching Aids	2,117.00
Uniforms to Staff	36,913.00

TOTAL RUPEES ...

19,702,784.20



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'I'

SCHEDULE OF OTHER EXPENSES

	Rupees
Functions and Festivals	345,073.00
Donations and Contributions	48,000.00
Garden Expenses	43,577.00
TOTAL RUPEES ...	<u>436,650.00</u>



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'J'

SCHEDULE OF HOSPITAL RECEIPTS

	Rupees
Hospital Collections	66,595,671.00
Vehicle - Ambulance Income	105,260.00
Water Charges	52,280.00
Canteen Income	71,188.00
Leave Without Pay	114,208.00
House Rent	3,000.00
Miscellaneous Income	303,355.40
TOTAL RUPEES ...	<u>67,244,962.40</u>



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'K'

SCHEDULE OF SCHOOL FEES AND RECEIPTS

	Rupees
School Fees	23,803,004.00
Leave Without Pay	62,777.00
Miscellaneous Income	91,020.00
TOTAL RUPEES ...	<u>23,956,801.00</u>



UMRI CHRISTIAN HOSPITAL, UMRI

SCHEDULE 'L'

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and depreciation has been provided on written down value.
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are

Singatures for Schedule 'A' to 'L'

For Umri Christian Hospital

Trustee

NAGPUR :

Dated : 28th June, 2019



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645