



Kiron Joshi & Associates

Chartered Accountants

Regn. No. 313048 E

L D B Building : G. S. Road, Shillong - 793 001, Phone : 2223727, Fax : (0364) 2224647, Email : kironjoshiassociates@gmail.com

[FORM No. 10BB

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

We have examined the Balance Sheet of **INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG: LAWMALI : PASTEUR HILL : SHILLONG** as at 31.03.2024 and the Income and Expenditure account and Receipts & Payments Account for the year ended on that date are in agreement with the books of account maintained by the said Society/Trust/Institution

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any— NIL

(v)

(w)

(x)

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view—

(xvii) in the case of the balance sheet, of the state of affairs of the above named Society as on 31st March 2024.

and

(xviii) in the case of the Income and Expenditure account of the excess of income over expenditure of its accounting year ending on 31.03.2024

Subject to the following observations/qualifications—Nil

(a)

(b)

(c)

The prescribed particulars are annexed hereto.

Place: Shillong
Date. 22.08.2024

For KIRON JOSHI & ASSOCIATES
Chartered Accountants



KIRON JOSHI
(Membership No.051046)
UDIN:24051046BKCPAJ8241

Finance Officer
Indian Institute of Public Health
Shillong

ANNEXURE
Statement of particulars

Basic Details	1	PAN of the auditee					A A B A I 8 8 2 2 N									
	2	Name of the auditee					INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG SOCIETY									
	3	Assessment Year					2024-25									
	4	Previous Year					0 1 0 4 2 0 2 3									
		To					3 1 0 3 2 0 2 4									
	5	Registered address of the auditee					INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG, LAWMALI, Shillong, EAST KHASI HILLS, Shillong G.P.O., 793001, Meghalaya, INDIA									
Legal	6	Other addresses, if applicable					N/A									
	7	Type of the auditee					AOP									
	8	Whether the auditee is established under an instrument?					YES									
Management	9.	(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding /Office Bearer(s) of the auditee at any time during the previous year														
		Name of the auditee person	Relation	Percentage of shareholding in case shareholder	Unique Identification Number	Id Code	Address	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)							
		SAMPATH KUMAR	5	-	AFVPP7525H	1	C/O P SUBRAHMANYAM, MEGHALAYA HOUSE, 9 DR APJ ABDUL KALAM	-	-							
		SANDRA ALBERT	5	-	ADOPS5726L	1	GRACELY MANSION, NONGTHYMMAL, SHILLONG, EAST KHASI HILLS, MEGHALAYA, INDIA,	-	-							
		GORDON MERVYN RANGAD	5		ADWPR7833D	1	SAM VILLA, LABAN, SHILLONG, EAST	-	-							
		TWINKLE SUHASINI R MARAK	5	-	ECDPM5216A	1	H NO. 53, BISHOP COTTON ROAD,	-	-							
		MELARI SHISHA NONGRUM	5	-	AIVPN4331L	1	H NO 193/3, LAWJYNRIEW, NONGTHYMMAL, SHILLONG, EAST KHASI HILLS, MEGHALAYA, INDIA, 793014	-	-							
		NALIN MEHTA	5	-	AAQPM7269M	1	410, BLOCK HAWA SINGH, ASIAD, DELHI, INDIA,	-	-							
		SANJAY ZODPEY	5	-	AAAPZ7507M	1	A/303, Amar Enclave, Prasant Agmar, Ajni, Nagpur, Maharashtra, INDIA, 440015	-	-							
		KALPANA SARATHY	5	-	ALOPK9565H	1	22/1 OLD NO 48 B I, VAIDYANATHAN, NUNGAMBAKKAM, CHENNAI, TAMIL NADU, INDIA, 600034	-	-							
		RUPALI BARUAH	5	-	AWBPB3420G	1	H/N 56, JILIKA PATH, KAMRUP, PANJABARI, ASSAM, INDIA, 781037	-	-							
		FAIRNOLYN VERINA KHARSHIING	5	-	FDLPK0406D		C/O Late H.R Khongwir, 29 Lynnsville, Near St.									
		(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year														

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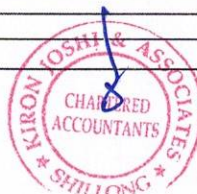
Sl. No.	Name	Unique Identification Number	ID code < refer note##>	Address	Non-individual person [as mentioned in serial number 9(a)] in which beneficial ownership held	Percentage beneficial ownership	Whether there is any change during previous year audit Yes/No	If specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Commencement of activities	10	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year				NO	
		(ii)	If yes in 10 (i) , date of commencement of activities					
		(iii)	If the answer to 10(i) is yes, whether application for registration under section sub-clause (iv) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the proviso to clause (23C) of section 10 has been filed?				NIL	
		(iv)	If yes in 10(iii) above, the date of application for registration or approval					
Details of Place where books of accounts and other documents have been	11	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee?				YES	
		(ii)	If Yes in (i) above, whether books of account maintained are maintained at registered office?				YES	
		(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained					
		(a)	Address of such place where the books are maintained				NIL	
		(b)	Date of decision by management to keep account at such place				NIL	
Voluntary contributions	12	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14 >						YES
	13	Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year						300000
	14	Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD						NIL
	15	Total voluntary contributions received by the auditee during the previous year [13+14]						300000
	16	Total Foreign Contribution out of the total voluntary contributions stated in 15						NIL
	17	Voluntary Contribution forming part of corpus (which are included in 15)						NIL
	18	Anonymous donations taxable @30% under section 115BBC						NIL
	19	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained						NIL
	20	Voluntary contributions required to be applied by the auditee during the previous year [15-(17+18+19)]						300000
	21	Income other than voluntary contributions derived from property held under the trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15						46912862




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Application of Income	22	Income required to be applied in India by the auditee during the previous year (20+21)	47212862
	23	Application of income (excluding application not eligible and reported under serial number 27)	
	(i)	Total amount applied for charitable or religious purposes in India during the previous year	27463430
	(ii)	Amount which was not actually paid during the previous year [if included in (i)]	NIL
	(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	NIL
	(iv)	Total amount to be allowed as application [23(i)- 23(ii) +23(iii)]	27463430
	(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year	NIL
	(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year	NIL
	Amount to be disallowed from application		
	(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	NIL
	(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	NIL
	(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards corpus	NIL
	(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	NIL
	(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	NIL
	(xii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has not been obtained	NIL
	(xiii)	Application outside India for which approval under the proviso to clause (c) of sub-section (1) of section 11 has been obtained	NIL
	(xiv)	Applied for any purpose beyond the objects of the trust or institution	NIL
	(xv)	Any other disallowance	NIL
	(xvi)	Total allowable application [{23(iv)+23(v)+23(vi) – {23(vii) to 23(xv)}]	27463430
	(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	NIL
	(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	NIL
	(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	15000000
Application of income out of different sources	24.	Taxable income 22- [23(xvi) to 23(xix)]	4749432
	25.	Income taxable under section 115BBB	NIL
	26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC	NIL
	Application of income out of the following sources during the previous year		Amount in Rs.
	(A)	Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	23028319
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section 11 during any earlier previous year	NIL
	(C)	Income of earlier previous years up to 15% accumulated or set apart	NIL
	(D)	Corpus	NIL
	(E)	Borrowed fund	NIL
	(F)	Any other (please specify)	NIL


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Person referred to in 13(3)	28	Code of person referred to in sub-section (3) of section	Name of such person	PAN of such person	Aadhar number of such person, if allotted	Address of such person	If code 2 selected in column (1) specify the amount of contribution made
		4	MELARI SHISHA NONGRUM	AIVPN4331L	NIL	H NO 193/3, LAWJYNRIEW, NONGTHYMMAI, SHILLONG, EAST KHASI HILLS, MEGHALAYA, INDIA, 793014	NIL

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29.	Details of income/property referred to in section 13 (2)		
(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No	NIL
(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation	No	NIL
(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services	No	NIL
(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation	No	NIL
(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate	No	NIL
(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate	No	NIL
(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No	NIL
(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person	No	NIL
30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	No	NIL
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No	NIL
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No	NIL
(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	NIL
(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	NIL
(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	NIL
(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by	No	NIL
31	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in	No	NIL
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB	Yes	


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Schedule TDS/TCS									
Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8) (10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AABAI8822N	194C	Contract Payments	3623672	3623672	3623672	42534	-	-	-
AABAI8822N	194I	Rent	495240	495240	495240	49524	-	-	-
AABAI8822N	194J	Professional Services	481870	481870	481870	48187	-	-	-
AABAI8822N	192	Salary	5669640	5669640	5669640	458324	-	-	-

Statement of TDS/TCS					Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
Tax deduction and collection account number (TAN)	Type of Form	Due date of Furnishing	Date of Furnishing	(5)	
(1)	(2)	(3)	(4)	(5)	
AABAI8822N	26Q	30.09.2023	15.09.2023	Yes	
AABAI8822N	26Q	31.10.2023	27.01.2024	Yes	
AABAI8822N	26Q	31.01.2024	02.02.2024	Yes	
AABAI8822N	26Q	31.05.2024	30.05.2024	Yes	
AABAI8822N	24Q	31.10.2023	27.01.2024	Yes	
AABAI8822N	24Q	31.01.2024	02.02.2024	Yes	
AABAI8822N	24Q	31.05.2024	30.05.2024	Yes	



[Handwritten Signature]

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Schedule Interest on TDS/TCS			
Tax deduction and collection account number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of Payment
(1)	(2)	(3)	(4)

Place : Shillong
Date : 22.08.2024

Finance Officer
Indian Institute of Public Health
Shillong

for KIRON JOSHI & ASSOCIATES
Chartered Accountants



KIRON JOSHI
Partner
(Membership No. 051046)
UDIN:24051046BKCPA8241

**INDIAN INSTITUTE OF PUBLIC HEALTH
LAWMALI: PASTEUR HILLS: SHILLONG**

Accounting Year : 2023 - 24
Assessment Year : 2024 - 25

PAN : AABAI8822N
Status: A.O.P (TRUST)

COMPUTATION STATEMENT

	Amount	Amount	Amount
Gross Income received by the Trust (As Per Receipts & Payments Account)			47212862
<u>Application by way of Revenue Expenses :</u>			
Less : Establishment & Administrative Expenses		10879328	
Less : Application towards object of the Society as per Income and Expenditure Account: Educational		36470130	
		47349458	
Less : Expenditure out of amount set aside in F.Y 2022-23		23028319	
		24321139	
Add : Application by way of Capital Expenditure (Note 2)		3142291	27463430
Less : Amount Set apart u/s 11(2)			19749432
			15000000
Less : Amount Accumulated being less than 15% of ₹ 36333534 u/s 11(1)(a) of IT Act			4749432
			4749432
Total Income is:			NIL

Note 1: No Tax is payable since the total income is NIL

Note 2: Capital Expenditure:

i. Room Heater	20000
ii. Furniture & Fixtures	938848
iii. Computer & Peripherals	220699
iv. Software	21799
v. Voice Recorder	23980
vi. Laboratory Equipments	1377110
vii. Laptop	214595
viii. Audio Visuals	95779
ix. Inverter	137897
x. Microwave	19499
xi. Refrigerator	39830
xii. Water Dispensar	13558
xiii. Printer	13990
xiv. Projector Screen	4707
	<u>3142291</u>

Note 3: Details of Set Apart u/s 11(2) in last 7 years:

Financial Year	Amount	Utilised		Balance	Purpose
		Financial Year	Amount		
2016-17	-	-	-	-	-
2017-18	-	-	-	-	-
2018-19	-	-	-	-	-
2019-20	-	-	-	-	-
2020-21	4600000	2021-22	4600000	-	Personnel Cost
2021-22	14500000	2022-23	14500000	-	Personnel Cost
2022-23	27700000	2023-24	23028319	4671681	Establishment Expenses


**Finance Officer
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**INDIAN INSTITUTE OF PUBLIC HEALTH
LAWMALI: PASTEUR HILLS: SHILLONG**

Accounting Year : 2023-24

Assessment Year : 2024-24

PAN : AABAI8822N

Status: A.O.P (TRUST)

Summary of Establishment & Administrative Expenses


	Amount	Amount
<u>Establishment & Administrative Expenses :</u>		
1 Rents		106256
2 Repair and Maintenance		1462479
3 Compensation to Employees		
a) Finance Officer	480000	
b) Administrative Assistant	315000	795000
4 Insurance		1021
5 Workmen and staff welfare expenses		-
6 Entertainment and Hospitality		-
7 Advertisement		16506
8 Professional/Consultancy fees/ Fee for technical services		104040
9 Conveyance and travelling expenses other than on foreign travel		2935884
10 Remuneration to Trustee		3720972
11 Rates and Taxes, paid or payable to Government or any local body (excluding taxes on income)		-
12 Interest		-
13 Audit fee		133520
14 Depreciation and amortisation cost of which is not already claimed as application in same or any other previous year		-
15 Other Expenses		
a) Celebration & Functions	6300	
b) Seminar, Meeting Etc.	161387	
c) Postage & Telephone	295873	
d) Tea & Refreshments	194206	
e) Printing & Stationery	669875	
f) Honorarium	160470	
g) Miscellaneous	115539	1603650
Total Establishment & Administrative Expenses :		10879328


**Finance Officer
Indian Institute of Public Health
Shillong**

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

	Schedule	Current Year	Previous Year
<u>CORPUS/CAPITAL FUND AND LIABILITIES:</u>			
CORPUS/CAPITAL FUND	1	39788318.75	42020646.75
RESERVE AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	-	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	1086222.00	118399.00
TOTAL ₹		40874540.75	42139045.75
<u>ASSETS</u>			
FIXED ASSETS	8	5694519.00	3737189.00
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS - Fixed Deposits with Scheduled Bank	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	35180021.75	38401856.75
MISCELLANEOUS EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL ₹		40874540.75	42139045.75
SIGNIFICANT ACCOUNTING POLICIES	24	-	-
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	-	-


Prof. SANDRA ALBERT
Director

Member Secretary
Indian Institute of Public Health, Shillong Society
Shillong


MEBADAIKA TARIANG
Finance Officer

Finance Officer
Indian Institute of Public Health
Shillong

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants
(FRN: 313048E)




KIRON JOSHI
(Membership No. 051046)
UDIN:24051046BKCPAJ8241
Place : Shillong
Date : 22.08.2024

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

INCOME		Schedule	Current Year	Previous Year
Income from Sales/Services		12	-	-
Grants/Subsidies		13	37738824.00	33051934.00
Fees/Subscriptions		14	7320284.00	13052370.00
Income from Investments (Income on Invest. From earmarked/endow. Funds Transferred to Funds)		15	-	-
Income from Royalty, Publication etc.		16	-	-
Interest Earned		17	1056417.00	528605.00
Other Income		18	13989.00	2.00
Increase/(decrease) in stock of Finished goods and works-in-progress		19	-	-
TOTAL (A) ₹			46129514.00	46632911.00
EXPENDITURE:				
Establishment Expenses		20	23028319.00	16734632.50
Other Administrative Expenses etc.		21	13857741.00	5035995.28
Expenditure on Grants, Subsidies etc.		22	10494747.00	1628703.00
Bank Charges		23	1731.00	1180.00
Depreciation		8	1184961.00	773555.00
TOTAL (B) ₹			48567499.00	24174065.78
Balance being excess of Income over Expenditure (A - B)			(2437985.00)	22458845.22
Transfer to Special Reserve (Specify each)			-	-
Transfer to / from General Reserve			-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND			(2437985.00)	22458845.22
SIGNIFICANT ACCOUNTING POLICIES		24	-	-
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS		25	-	-


Prof SANDRA ALBERT
Director

Member Secretary
Indian Institute of Public Health, Shillong Society
Shillong


MEBADAIKA TARIANG
Finance Officer

Finance Officer
Indian Institute of Public Health
Shillong



In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants
(FRN: 313048E)


KIRON JOSHI
(Membership No. 051046)
UDIN:24051046BKCPAJ8241
Place : Shillong
Date : 22.08.2024

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG

LAWMALI : PASTEUR HILLS : SHILLONG

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2024

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances:			I. Expenses:		
a) Cash	-	-	a) Establishment Expenses	23028319.00	16732520.00
b) Bank Balances			b) Administrative Expenses	13824661.00	5035995.28
i) In Current Account	486374.86	2296546.88			
ii) In Savings Account	37595582.89	17319949.17			
II. Grant Received			II. Expenditure on Grants, Subsidies Etc.		
a) Department of Health Research, Ministry of Health and Family Welfare, GOI, New Delhi	-	5000000.00	a) Grants given to Institution/ Organisations	5012272.00	-
b) DBT Welcome Trust, India Alliance, Hyderabad	19369098.00	24536994.00	b) Expenses on Seminars/Workshops/ Programmes/Projects/training, etc	129515.00	217062.00
c) Indian Council of Medical Research(ICMR), Bengaluru	-	807125.00	c) Other Payments:		
d) Christian Medical College, Vellore	2100000.00	500000.00	Payment made to ICAR	5352960.00	1411641.00
e) Indian Institute of Public Health, Gandhinagar	2970060.00	817740.00	III. Investments and Deposits made:		
f) Commissioner of Food Safety, Government of Meghalaya	-	300000.00	a) Out of Earmarked/Endowment Funds	-	-
g) Meghalaya Aids Control Society, Government of Meghalaya	298620.00	93100.00	b) Out of Own Funds (Other Investments)	-	-
h) St John Research Institute, Bengaluru	124635.00	1121715.00	IV. Expenditure on Fixed Assets and Capital Work-in-Progress:		
i) Public Health Foundation of India, New Delhi	401395.00	-	a) Purchase of Fixed Assets		
j) Post Graduate Institute of Medical Education and Research, Chandigarh	222619.00	-	i. Room Heater	20000.00	-
k) National Health Mission, Govt. of Meghalaya	380000.00	-	ii. Furniture & Fixtures	938848.00	5000.00
m) Indian Council of Medical Research, New Delhi	7588145.00	-	iii. Books	-	3294.00
n) Sauramandala Foundation Srikanan Layout, Highground, Bangalore	5367600.00	-	iv. Computer & Peripherals	220699.00	276287.00
			v. Office Equipments	-	-
			vi. Software	21799.00	468446.00
			vii. Mobile Phones	-	-
			viii. Voice Recorder	23980.00	-
			ix. Tab	-	46497.00
			x. Laboratory Equipments	1377110.00	2871378.00
			xi. Heater	-	16000.00
			xii. Laptop	214595.00	-
			xiii. Audio Visuals	95779.00	-
			xiii. Invertor	137897.00	-
			xiii. Microwave	19499.00	-
			xiii. Refrigerator	39830.00	-
			xiii. Water Dispensar	13558.00	-
			xiii. Printer	13990.00	-
			xiii. Projector Screen	4707.00	-
III. Fees & Subscription			V. Refund of Surplus money/Loan	-	-
i) Membership fees	-	-	VI. Finances Charges (Bank Charges)	1731.00	1180.00
ii) Fees from students	3188390.00	13052370.00			
iii) Fees against services rendered	4131894.00	-	VII. Other Payments (specify)		
			i. TDS paid	837172.00	987890.00
Corpus Donations received	300000.00	-	ii. Loans & Advances	-	424899.00
IV. Income on Investment from			iii. Staff Advance	468673.00	4000.00
a) Earmarked/Endowment Funds	-	-	TDS on		
b) Own Funds (Other Investments)	-	-	a) Fees Received	318839.00	1305237
V. Interest Received:			b) Grant Received	306164.00	186130
a) On Bank Deposits	1056417.00	528605.00	GST Paid	47140.00	-
In Savings Account	-	-			
b) On Loans, Advances etc.	-	-			
VI. Other Income (Specify):			VIII. Closing Balances:		
Donations	13989.00	2.00	a) Cash	-	-
VII. Any Other Receipts			b) Bank Balances		
i) Internal Loan refunded	-	-	i) In Current Account	457078.86	486374.86
ii) TDS Recovered	898849.00	988190.00	ii) In Savings Account	34161420.89	37595582.89
iii) Loan refunded by staff	594568.00	116129.00	c) Petty cash	-	-
VIII. Loan from PHFI					
Income Tax refund :					
a) A/Y 2021-22	-	130450.00			
b) A/Y 2022-23	-	404150.00			
Excess of refund from purchase of books	-	62348.00			
TOTAL ₹	87088236.75	68075414.03	TOTAL ₹	87088236.75	68075414.03

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants
(FRN: 313048E)

Prof SANDRA ALBERT
Director

MEBADAIAKA TARIANG
Finance Officer

Member Secretary
Indian Institute of Public Health, Shillong Society
Shillong

Finance Officer
Indian Institute of Public Health
Shillong

KIRON JOSHI
(Membership No. 051046)
UDIN:24051046BKCPA8241

Place : Shillong
Date : 22.08.2024

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

(Amount ₹)

<u>SCHEDULE 1 - CORPUS/CAPITAL FUND:</u>	Current Year		Previous Year	
Balance as at the beginning of the year	42020646.75		20512333.53	-
Add: ITC Adjustment	530660.00		-	
Add/(Deduct) : Balance of net income/(expenditure) transferred from the Income and Expenditure	(2437985.00)		21508313.22	
Less: TDS on:				
Fees Received	318839.00		-	
Grant Received	306164.00		-	
GST on Grant	-	39488318.75	-	42020646.75
Corpus Donation		300000.00		
<u>BALANCE AS AT THE YEAR - END</u>		39788318.75		42020646.75
<u>SCHEDULE 2 - RESERVES AND SURPLUS:</u>				
1. <u>Capital Reserves:</u>				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-	-	-
2. <u>Revaluation Reserves:</u>				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-	-	-
3. <u>Special Reserves:</u>				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-	-	-
4. <u>General Reserves:</u>				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-	-	-
<u>TOTAL ₹</u>		-		-

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Indian Institute of Public Health
Shillong



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
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SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

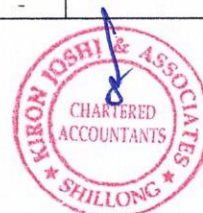
(Amount ₹)

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS:	FUND - WISE BREAK UP		TOTAL	
	FUND	FUND	Current Year	Previous Year
a) Opening Balance of the funds				
b) Additions to the funds:				
i) Donations/grants	-	-	-	-
ii) Income from Investments made on account of funds	-	-	-	-
iii) Other Additions (Specify nature)	-	-	-	-
TOTAL (a + b) ₹	-	-	-	-
c) Utilisation/Expenditure towards objectives of funds:				
i) Capital Expenditure				
- Fixed Assets	-	-	-	-
- Others	-	-	-	-
Total	-	-	-	-
ii) Revenue Expenditure:				
- Salaries, Wages and allowances etc.	-	-	-	-
- Rent	-	-	-	-
- Other Administrative expenses	-	-	-	-
Total	-	-	-	-
TOTAL (c) ₹	-	-	-	-
NET BALANCE AS AT THE YEAR END (a + b - c) ₹	-	-	-	-

(Amount ₹)

SCHEDULE 4 - SECURED LOANS AND BORROWINGS:	Current Year		Previous Year	
1 Central Government	-	-	-	-
2 State Government (Specify)	-	-	-	-
3 Financial Institutions				
a) Term Loans	-	-	-	-
b) Interest accrued and due	-	-	-	-
4 Banks:				
a) Term Loans	-	-	-	-
- Interest accrued and due	-	-	-	-
b) Other Loans (Specify)	-	-	-	-
- Interest accrued and due	-	-	-	-
5 Other Institutions and Agencies				
- Opening Balance	-	-	-	-
(+) Received during the year	-	-	-	-
(-) Repaid during the year	-	-	-	-
(-) Adjustment of Fund balance lying with PHFI	-	-	-	-
6 Debentures and Bonds	-	-	-	-
7 Others (Specify)	-	-	-	-
TOTAL ₹	-	-	-	-

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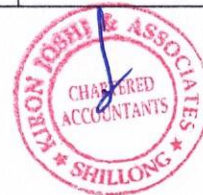
INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
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SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

		(Amount ₹)	
		Current Year	Previous Year
<u>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:</u>			
1 Central Government	-	-	-
2 State Government (Specify)	-	-	-
3 Financial Institutions	-	-	-
4 Banks:			
a) Term Loans	-	-	-
b) Other Loans (Specify)	-	-	-
5 Other Institutions and Agencies	-	-	-
6 Debentures and Bonds	-	-	-
7 Fixed Deposits	-	-	-
8 Others (Specify)	-	-	-
TOTAL ₹	-	-	-

		(Amount ₹)	
<u>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:</u>			
a Acceptances secured by hypothecation of capital equipments and other assets	-	-	-
b Others	-	-	-
TOTAL ₹	-	-	-


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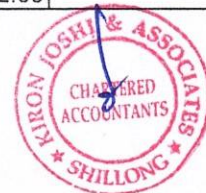
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SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

(Amount ₹)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
A) CURRENT LIABILITIES:				
1 Acceptances		-		-
2 Sundry Creditors:				
a) For Goods	-	-	-	-
b) Others	-	-	-	-
3 Advances Received		-		-
4 Interest accrued but not due on:				
a) Secured Loans/ Borrowings	-	-	-	-
b) Unsecured Loans/Borrowings	-	-	-	-
5 Statutory Liabilities:				
a) Overdue	-	-	-	-
b) Others	-	-	-	-
6 Other Current Liabilities				118399.00
a) TDS				
Opening Balance	(6341.00)			
(+) Recovered during the year	898849.00			
	892508.00			
(-) Paid during the year	837172.00	55336.00		
b) GST				
Opening Balance	124740.00			
(+) Recovered during the year	453060.00			
	577800.00			
(-) Paid during the year	47140.00			
	530660.00			
(-) ITC Claim	530660.00	-		
GST PAYABLE		1030886.00		
TOTAL ₹		1086222.00		118399.00
B) PROVISIONS				
1 For Taxation		-		-
2 Gratuity		-		-
3 Superannuation/Pension		-		-
4 Accumulated Leave Encashment		-		-
5 Trade Warranties/Claims		-		-
6 Others (Specify)		-		-
TOTAL (A) ₹		-		-
TOTAL (A + B) ₹		1086222.00		118399.00

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SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2024

		(Amount ₹)	
SCHEDULE 20 - ESTABLISHMENT EXPENSES:		Current Year	Previous Year
a) Personnel Cost		22870531.00	16732520.00
b) Staff Insurance		-	-
c) Contribution to CPF		-	-
d) Contribution to Other Fund (Specify)		-	-
e) Staff Welfare Expenses		-	-
f) Expenses on Employees' Retirement and Terminal Benefits		-	-
g) Medical Reimbursement charges		-	-
h) Others:		-	-
i) Daily Allowances		157788.00	-
TOTAL ₹		23028319.00	16732520.00

		(Amount ₹)	
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.		Current Year	Previous Year
a) Electric charges		150000.00	115000.00
b) Annual Maintenance Charges		-	-
c) Repair & Maintenance		1462479.00	72625.00
d) Postage, Telephone and Communication Charges		295873.00	223713.78
e) Printing & Stationery		669875.00	119049.00
f) Travelling & Conveyance Expenses		2935884.00	1818092.50
g) Laboratory Expendibles		2163133.00	576451.00
h) Audit fees		133520.00	126260.00
i) Consultancy fee		-	10000.00
j) Professional Charges/Legal Remuneration		-	6500.00
k) Advertisement and Publicity		16506.00	23631.00
l) Honorarium		160470.00	46000.00
m) Tea & Refreshment		194206.00	41705.00
n) Others:			
i) Meeting Expenses		161387.00	320864.00
ii) IT Infrastructure Support		-	87000.00
iii) Students Field Trip		-	5500.00
iv) Office Expenses		-	165778.00
v) Toiletries		170187.00	26085.00
vi) Refilling water		-	4500.00
vii) Educational Expenses		206400.00	-
viii) Miscellaneous Expenses		115539.00	9027.00
ix) Gifts		150760.00	-
x) Hiring Charges		240449.00	-
xi) Newspaper & Periodicals		9635.00	840.00
xii) Computer Servicing		-	9200.00
xiii) Photography & Videography		65500.00	-
xiv) Gifts		-	935.00
xv) Domestic Articles		23800.00	-
xvi) Medical Expenses		3605.00	-
xvii) Electric Maintenance		10930.00	-
xviii) Canopy		51200.00	-
xix) Housekeeping		134371.00	100750.00
xx) Advocate Charges		19080.00	-
xxi) Fooding Expenses		268558.00	64828.00
xxii) Translation fees		14000.00	-
xxiii) Architect Fees		80000.00	-
xxiv) Data Entry Work		18125.00	-
xxv) Clothes & Linen		18361.00	-
xxvi) Course/Tuition Fees		87438.00	-
xxvii) Office Rent		106256.00	-
xxviii) Computer Expenses		9496.00	-
xxix) Accomodation Charges		1157344.00	156605.00
Total C/f		11304367.00	4130939.28

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Contd....P/2

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
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SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2024

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.	(Amount ₹)	
	Current Year	Previous Year
a) Grants given to Institutions/Organisations		-
i) CMC Vellore	4677272.00	-
ii) Grassroot	335000.00	-
b) Expenses on Seminars/Workshops/Programmes/Projects/training, etc.	129515.00	217062.00
c) Other Payments:		
Payment made to ICAR	5352960.00	1411641.00
TOTAL ₹	10494747.00	1628703.00

SCHEDULE 23 - INTEREST	(Amount ₹)	
	Current Year	Previous Year
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others: Bank Charges	1731.00	1180.00
TOTAL ₹	1731.00	1180.00


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Total B/f	11304367.00	4130939.28
xxx) Transcription fees	-	23400.00
xxxi) Transportation	-	86033.00
xxxii) Insurance	1021.00	9320.00
xxxiii) Local Volunteer Incentive	149075.00	24540.00
xxxiv) Fieldwork Expenses	1327345.00	421871.00
xxxv) Documentation Fees	-	50000.00
xxxvi) Zoom License Renewal	-	15576.00
xxxvii) Office Consumables	46730.00	173223.00
xxviii) Service Charges	-	100000.00
xxxix) Health Camp Expenses	13750.00	1093.00
xL) Registration fees	277641.00	-
xLi) Christmas Expenses	6300.00	-
xLii) Consultant Charges	84960.00	-
xLiii) IT Infrastructure Support	265500.00	-
xLiv) Renewal Fees	500.00	-
xLiv) Scholarship to Students	216000.00	-
xLvi) Guest Lecturer Expenses	129622.00	-
xLvii) Late Fees for GST	1850.00	-
TOTAL ₹	13824661.00	5035995.28


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INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
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SCHEDULES FORMING PART OF CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31.03.2024

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1 ACCOUNTING CONVENTION

The financial Statements are prepared on the basis of historical cost convention and on the cash method of accounting.

2 INVENTORY VALUATION

Not Applicable

3 INVESTMENTS

Not Applicable

4 EXCISE DUTY

Not Applicable

5 FIXED ASSETS

Fixed Assets are stated at cost less depreciation

6 DEPRECIATION

Depreciation is provided on written down value method as per the rates specified in the Income Tax Act, 1961. In respect of addition to fixed assets during the year, depreciation is provided for as under:

a) Assets acquired upto 30th September	100%
b) Assets acquired after 30th September	50%

7 ACCOUNTING FOR SALES

Not Applicable.

8 GOVERNMENT GRANTS / SUBSIDIES.

Government Grants / Subsidies are accounted for on realisation basis.

9 FOREIGN CURRENCY TRANSACTIONS

Not Applicable.

10 LEASE

Not Applicable.

11 RETIREMENT BENEFITS

Provisions for retirement benefits to employees has not been provided for in the books of accounts. The same will be charged off to revenue as and when paid.


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SCHEDULES FORMING PART OF CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31.03.2024

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1 CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledge as debts:	Rs. NIL	(Previous Year Rs. NIL)
1.2 In respect of:		
- Bank guarantees given by/on behalf of the entity	Rs. NIL	(Previous Year Rs. NIL)
- Letter of credit opened by Bank on behalf of the Entity	Rs. NIL	(Previous Year Rs. NIL)
- Bills discounted with banks.	Rs. NIL	(Previous Year Rs. NIL)
1.3 Disputed demands in respect of	Rs. NIL	(Previous Year Rs. NIL)
Income Tax	Rs. NIL	(Previous Year Rs. NIL)
Sales Tax	Rs. NIL	(Previous Year Rs. NIL)
Municipal Taxes		
In respect of claims from parties for non-execution of orders, but contested by the Entity	Rs. NIL	(Previous Year Rs. NIL)

2 CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances)	Rs. NIL	(Previous Year Rs. NIL)
---	---------	-------------------------

3 LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery amounts to	Rs. NIL	(Previous Year Rs. NIL)
--	---------	-------------------------

4 CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the current assets, loans and advances have a value on realisation in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

5 TAXATION

In view of there being no taxable income under Income Tax Act, 1961, no provisions for income tax has been considered necessary.

6 FOREIGN CURRENCY TRANSACTIONS

6.1 Value of imports Calculated on C.I.F Basis	
- Purchase of finished goods	
- Raw Materials and components (Including in transit)	
- Capital Goods	
- Stores, Spares and Consumables	
6.2 Expenditure on Foreign Currency	
a) Travel	
b) Remittances and Interest payment to Financial Institutions/ Banks in Foreign Currency	
c) Other Expenditure	
- Commission on Sales	
- Legal & Professional Expenses	
- Miscellaneous Expenses	

(Amount-₹)
Current Period Previous Year

NIL

Contd...p/2

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Indian Institute of Public Health
Shillong



(Amount-₹)
Current Year Previous Year

6.3 Earnings

Value of Exports on FOB basis

6.4 Remuneration to Auditors:

As Auditors

- Taxation matters
- For Management services
- For Certification

Others

NIL

7

Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2024 and the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date.

Finance Officer
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INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
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SCHEDULE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

SCHEDULE '8' : FIXED ASSETS AS AT 31.03.2024

SCHEDULE 8 - FIXED ASSETS AS AT 31.03.2024												
GROSS BLOCK						DEPRECIATION					NET BLOCK	
Sl No.	Name of the Assets	Opening balance 01.04.2023	ADDITION		Deletion	As on 31.03.2024	Rate	Opening balance	Adjustment	For the year	Total	As on 31.03.2024
			Before 30.09.2023	After 30.09.2023								
1	Books	71779.00	-	-	-	71779.00	20%	36535.00	-	7049.00	43584.00	28195.00
2	Furniture & Fixtures	97589.00	899948.00	38900.00	-	1036437.00	10%	17186.00	-	99980.00	117166.00	919271.00
3	Laptop & Computer	578286.00	91794.00	365299.00	-	1035379.00	40%	273476.00	-	231701.00	505177.00	530202.00
4	Office Equipment	69081.00	817709.00	559401.00	-	1446191.00	15%	19926.00	-	171985.00	191911.00	1254280.00
6	Software	913878.00	-	-	-	913878.00	40%	329188.00	-	233876.00	563064.00	350814.00
7	Mobile Phones	27999.00	-	-	-	27999.00	15%	5985.00	-	3302.00	9287.00	18712.00
8	Room Heater	26500.00	-	20000.00	-	46500.00	15%	3445.00	-	4958.00	8403.00	38097.00
9	Sound Recorder	25470.00	-	23980.00	-	49450.00	15%	5444.00	-	4802.00	10246.00	39204.00
10	Machinery	2871378.00	-	-	-	2871378.00	15%	296596.00	-	386217.00	682813.00	2188565.00
11	Mobile Tab	46497.00	-	-	-	46497.00	15%	3487.00	-	6452.00	9939.00	36558.00
12	Audio Visuals	-	-	95779.00	-	95779.00	15%	-	-	7183.00	7183.00	88596.00
13	Inverter	-	117897.00	20000.00	-	137897.00	15%	-	-	19185.00	19185.00	118712.00
14	Microwave	-	-	19499.00	-	19499.00	15%	-	-	1462.00	1462.00	18037.00
15	Refrigerator	-	-	39830.00	-	39830.00	15%	-	-	2987.00	2987.00	36843.00
16	Water Dispenser	-	-	13558.00	-	13558.00	15%	-	-	1017.00	1017.00	12541.00
17	Printer	-	13990.00	-	-	13990.00	15%	-	-	2099.00	2099.00	11891.00
18	Projector Screen	-	4707.00	-	-	4707.00	15%	-	-	706.00	706.00	4001.00
	TOTAL ₹	4728457.00	1946045.00	1196246.00	-	7870748.00	-	991268.00	-	1184961.00	2176229.00	5694519.00




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SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

(Amount ₹)

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		Current Year	Previous Year
1 In Government Securities		-	-
2 Other approved Securities		-	-
3 Shares		-	-
4 Debentures and Bonds		-	-
5 Subsidiaries and Joint Ventures		-	-
6 Others:		-	-
TOTAL ₹		-	-
SCHEDULE 10 - INVESTMENTS - OTHERS			
1 In Government Securities		-	-
2 Other approved Securities		-	-
3 Shares		-	-
4 Debentures and Bonds		-	-
5 Subsidiaries and Joint Ventures		-	-
6 Others : Fixed Deposits with Scheduled Bank		-	-
TOTAL ₹		-	-


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(Amount ₹)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.		Current Year		Previous Year	
A CURRENT ASSETS:					
1	<u>Inventories:</u>				
	a) Stores & Spares	-		-	
	b) Loose Tools	-		-	
	c) Stock-in-trade				
	Finished Goods	-		-	
	Work-in-progress	-		-	
	Raw Materials	-		-	
2	<u>Sundry Debtors:</u>				
	a) Debts outstanding for a period exceeding six months	-		-	
	b) Others	-		-	
3	<u>Cash balances in hand (including cheques/drafts and imprest)</u>				
4	<u>Bank Balances:</u>				
	<u>a) With Scheduled Banks:</u>				
	On Current Account with SBI				
	A/c No. 39686505355	457078.86		1079416.86	
	On Savings Accounts with SBI				
	1. A/c No. 39858710507	9116315.17		11108333.17	
	2. A/c No. 39858550336	210.50		780.50	
	3. A/c No. 396858647715	25044895.22		25893427.22	
	b) Cheques in transit	-	34618499.75	-	38081957.75
	<u>c) With Non-Scheduled Banks:</u>				
	On Current Accounts	-		-	
	On Savings Accounts	-		-	
5	<u>Post Office - Saving Accounts</u>	-		-	
TOTAL (A) ₹			34618499.75		38081957.75
B LOANS, ADVANCES AND OTHER ASSETS:					
1	<u>Loans:</u>				
	a) Staff	160924.00		319899.00	
	b) Other Entities engaged in activities / objectives similar to that of the Entity	-		-	
	c) Others:	-	160924.00	-	319899.00
2	<u>Advances and other amounts recoverable in cash or in kind or for value to be received:</u>				
	a) On Capital Account	-		-	
	b) Prepayments	-		-	
	c) Others	-		-	
3	<u>Income Accrued:</u>				
	a) On Investments from earmarked/endowment Fund	-		-	
	b) On Investments - others	-		-	
	c) On Loans and Advances	-		-	
	d) Others	-		-	
	(includes income due unrealised- Rs.)				
4	<u>Claims Receivable</u>				
	<u>GST RECEIVABLE</u>		400598.00		
TOTAL (B) ₹			561522.00		319899.00
TOTAL (A + B) ₹			35180021.75		38401856.75

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SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2024

SCHEDULE 12 - INCOME FROM SALES/SERVICE	(Amount ₹)	
	Current Year	Previous Year
1 <u>Income From Sales</u>		
a) Sale of Books	-	-
b) Sale of Raw Materials	-	-
c) Sale of Scrap	-	-
2 <u>Income from Services</u>		
a) Labour & Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	-	-
TOTAL ₹	-	-

SCHEDULE 13 - GRANTS/SUBSIDIES (Grants & Subsidies Received)	(Amount ₹)	
	Current Year	Previous Year
a) Department of Health Research, Ministry of Health and Family Welfare, GOI, New Delhi	-	5000000.00
b) DBT Welcome Trust, India Alliance, Hyderabad	19369098.00	24536994.00
c) Department of Health Research, Ministry of Health and Family Welfare, New Delhi	-	-
d) Indian Council of Medical Research(ICMR), Bengaluru	-	807125.00
e) Public Health Foundation of India, New Delhi	401395.00	-
f) Commissioner of Food Safety, Government of Meghalaya	-	300000.00
g) Meghalaya Aids Control Society, Government of Meghalaya	298620.00	93100.00
h) St John Research Institute, Bengaluru	124635.00	1121715.00
i) Christian Medical College, Vellore	2100000.00	500000.00
j) Indian Institute of Public Health, Gandhinagar	2970060.00	817740.00
k) Post Graduate Institute of Medical Education and Research, Chandigarh	222619.00	-
l) National Health Mission, Govtt. of Meghalaya	380000.00	-
m) Indian Council of Medical Research, New Delhi	7588145.00	-
n) Sauramandala Foundation Srikantan Layout, Highground, Bangalore	5367600.00	-
TOTAL ₹	38822172.00	33176674.00

SCHEDULE 14 - FEES / SUBSCRIPTIONS		
	Current Year	Previous Year
1 Membership fees	-	-
2 Fees from students	3188390.00	13052370.00
3 Fees against services rendered	4131894.00	-
TOTAL ₹	7320284.00	13052370.00


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SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2024

(Amount ₹)

	Investments from Earmarked Funds		Investments - Others	
	Current Year	Previous Year	Current Year	Previous Year
<u>SCHEDULE 15 - INCOME FROM INVESTMENTS</u> (Income on Invest. From Earmarked/Endowment Funds transferred to Funds)				
1 Interest:				
a) On Govt. Securities	-		-	
b) Other Bonds/Debentures	-		-	
2 Dividends:				
a) On Shares	-		-	
b) On Mutual Fund Securities	-		-	
3 Rents	-		-	
4 Others:	-		-	
<u>TOTAL ₹</u>	-		-	
TRANSFERRED TO EARMARKED / ENDOWMENT FUNDS				


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31.03.2024

		(Amount ₹)	
		Current Year	Previous Year
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.			
1 Income From Royalty	-	-	-
2 Income From Publications	-	-	-
3 Journal Subscription	-	-	-
4 Others (Specify)	-	-	-
TOTAL ₹	-	-	-

		(Amount ₹)	
		Current Year	Previous Year
SCHEDULE 17 - INTEREST EARNED:			
1 On Term Deposits:			
a) With Scheduled Banks	-	-	-
b) With Non-Scheduled Banks	-	-	-
c) With Institutions	-	-	-
d) Others	-	-	-
2 On Savings Accounts:			
a) With Scheduled Banks	1056417.00	506385.00	
b) With Non-Scheduled Banks	-	-	-
c) Post Office Savings Accounts	-	-	-
d) Others	-	-	-
3 On Loans:			
a) Employees/Staff	-	-	-
b) Others	-	-	-
4 Interest on Debtors and Other Receivables	-	-	-
5 Interest on Income Tax refund	-	22220.00	
TOTAL ₹	1056417.00	528605.00	

		(Amount ₹)	
		Current Year	Previous Year
SCHEDULE 18 - OTHER INCOME			
1 Profit on sale/disposal of Assets:			
a) Owned Assets	-	-	-
b) Assets acquired out of grants or received free of cost	-	-	-
2 Export Incentives realised	-	-	-
3 Fees for Miscellaneous Services	-	-	-
4 Miscellaneous Income			
i) Photocopy & Printing	-	-	-
ii) Conference Hall Rent	-	-	-
iii) Mis. Income	-	2.00	
5 Donations	13989.00	-	
TOTAL ₹	13989.00	2.00	

		(Amount ₹)	
		Current Year	Previous Year
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS			
a) Closing Stock:			
Finished Goods	-	-	-
Work-in-progress	-	-	-
b) Less: Opening Stock			
Finished Goods	-	-	-
Work-in-progress	-	-	-
NET INCREASE / (DECREASE) [a - b]		-	-

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