



GOYAL BHANOT & CO

Chartered Accountants

CERTIFICATE

We have audited the accounts of North Bank Baptist Medical Association, Baptist Christian Hospital, Mission Chariali, Tezpur, District- Sonitpur, Assam- 784001 for the financial year ending 31st March 2024 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) The brought forward contribution at the beginning of the financial year was Rs.7,41,537.31
- (ii) Foreign contribution of / worth Rs.28,51,869.00 was received by the Association during the year 2023-24.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth Rs.35,888.00 was received by the Association during the financial year.
- (iv) The balance of unutilized foreign contribution with the association at the end of the financial year was Rs.13,73,620.09
- (v) Certified that the association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance sheet and statement of Receipts and Payments account is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010.



Dated: 26-06-2024
Place: Dehradun
UDIN:-24402787BKAPCT7465

For Goyal Bhanot & Co.
Chartered Accountants
FRN no.012376C

CA Rajnish Bhanot
[FCA, Partner]
M.No. 402787

DEHRADUN
1, Turner Road,
Clement Town, Dehradun,
Uttarakhand - 248001
t.91 0788606467

GURUGRAM
150 Vipul Trade Centre,
Sohna Road, Gurugram,
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**NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR
DISTRICT- SONITPUR, ASSAM – 784001**

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE – 'G'

**SIGNIFICANT ACCOUNTING POLICIES FOR COMPILATION OF ACCOUNTING
DATA AND NOTES ON ACCOUNTS FOR THE F.Y. 2023-24**

1. ACCOUNTING CONVENTION

The Financial Statement are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

2. INVENTORY VALUATION

- a. Stores and Spares (Including Machinery Spare) are valued at cost.
- b. Raw Material and Finished Goods are valued at cost or net realizable value whichever is lower. The costs are based on average cost. Cost of finished goods is determined by considering material, labour and related overheads.

3. INVESTMENTS

- a. Investments classifieds as “long term investments” are carried at cost.

4. PROPERTY, PLANT EQUIPMENT

- a. Additions to Property, Plant Equipment are taken at cost of acquisition inclusive of freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operation expenses, from part of the value of the assets capitalized.
- b. Property, Plant Equipment received by way of non-monetary grants, are capitalized at Current Cost, by corresponding credit to Corpus Fund.



5. DEPRECIATION

- a. Depreciation is provided on Written Down Value method as per rates specified in the Income Tax Act, 1961.
- b. When an asset is discarded or sold or deleted the original Cost is deducted from the Gross Block, the W.D.V. is deducted from the W.D.V. Block and accumulated Depreciation on the asset upto the date of deletion is deducted from accumulated depreciation of the respective block.
- c. In respect of addition to/ deduction from Property, Plant Equipment during the year, depreciation is considered on half yearly basis.

6. MISCELLANEOUS EXPENDITURE

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

7. ACCOUNTING FOR SALES

Sales include taxes if any, and are net of sales returns, rebate and trade discount.

8. GRANTS / SUBSIDIES

- a. Grants of the nature of contribution towards capital cost are transferred to Capital/ Corpus Fund directly.
- b. Grants of the nature of contribution towards Revenue cost are transferred to Income & Expenditure account and the surplus or deficit after deducting all the expenses is transferred to Capital / Corpus fund.

9. FOREIGN CURRENCY TRANSACTIONS

- a. Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.
- b. Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain / loss is adjusted to cost of Property, Plant Equipment, if the foreign currency liability related to Property, Plant Equipment, and in other cases is considered to revenue.



10. PRIOR PERIOD ITEMS

Prior Period items, Extra ordinary items and changes in accounting policies are accounted in accordance with Accounting Standard – 5.

11. NOTES ON ACCOUNTS:

a. Schedule Number A to G form integral part of the Financial Statement.

12. The previous year figures have been regrouped / rearranged, wherever necessary.

Date : 26-06-2024

Place: Dehradun



NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2024

PARTICULARS	SCH	2023-24	2022-23
<u>LIABILITIES</u>			
General Fund	A	3,71,54,646.09	3,96,82,687.31
Designated Fund	B	9,45,726.00	-
Total in Rs....		3,81,00,372.09	3,96,82,687.31
<u>ASSETS</u>			
Property, Plant & Equipment	C	3,67,26,752.00	3,86,06,376.00
Current Assets, Loans & Advances	D	13,73,620.09	10,76,311.31
Total in Rs....		3,81,00,372.09	3,96,82,687.31

Accounting Polices & Notes to Accounts

G

-

-

"As per our separate report on even date annexed"

For North Bank Baptist Medical Association

[Signature] Senior Finance Manager
North Bank Baptist Medical Association
C/o- B.C.H., Tezpur

[Signature] Administrator
Administrator Baptist Christian Hospital
Tezpur, Assam

Managing Director

Date : 26-06-2024

Place: Dehradun

UDIN:-24402787BKAPCT7465

[Signature] Managing Director
Baptist Christian Hospital
Tezpur, Assam

For Goyal Bhanot & Co.

Chartered Accountants

FRN 012376C

[Signature]

C.A Rajnish Bhanot

(Partner FCA)

M.No. 402787



**NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT
INCOME & EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH 2024**

PARTICULARS	Sch	2023-24	2022-23
INCOME			
General Donation		5,89,246.00	6,48,879.51
Bank Interest		9,216.00	19,746.00
Interest on Fixed Deposit		26,672.00	-
CBR Project		13,16,897.00	-
Prior Period		-	1,20,000.00
Total (A) in Rs....		19,42,031.00	7,88,625.51
EXPENDITURE			
CHDP Project Expenses	E	13,16,897.00	-
Hospital General & Maintenance Expenses	F	3,85,258.22	2,10,153.62
Depreciation	C	27,67,917.00	29,37,172.00
Total (B) in Rs....		44,70,072.22	31,47,325.62

Excess of Expenditure over Income (B-A)

(25,28,041.22)

(23,58,700.11)

For North Bank Baptist Medical Association

[Signature] Senior Finance Manager
North Bank Baptist Medical Association
C/o- B.C.H., Tezpur

Administrator

[Signature] Administrator
Baptist Christian Hospital
Tezpur, Assam

Managing Director

Date : 26-06-2024

Place: Dehradun

UDIN:-24402787BKAPCT7465

[Signature] Managing Director
Baptist Christian Hospital
Tezpur, Assam

For Goyal Bhanot & Co.

Chartered Accountants

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C.A Rajnish Bhanot

(Partner FCA)

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NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH 2024

General Fund

Schedule 'A'

Particulars	Schedule	2023-24	2022-23
Opening Balance		3,96,82,687.31	4,19,85,983.42
Add : Fund Utilized		-	55,404.00
Add/Less : Surplus/Deficit For The Year		(25,28,041.22)	23,58,700.11
Total in Rs...		3,71,54,646.09	3,96,82,687.31

Designated Fund

Schedule 'B'

Particulars	Schedule	2023-24	2022-23
CBR Project		9,45,726.00	-
Total in Rs...		9,45,726.00	-

Current Assets, Loans & Advances

Schedule 'D'

Particulars	Schedule	2023-24	2022-23
Stock - Bricks		-	3,34,774.00
Cash and Bank Balances			
Indian Overseas Bank 129001000005180		13,18,977.43	9,941.27
SBI A/c 40017993740		26,350.66	5,80,883.04
Cash in hand		28,292.00	1,50,713.00
Total in Rs...		13,73,620.09	10,76,311.31



NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULE TO INCOME AND EXPENDITURE ACCOUNT AS AT 31ST MARCH 2024

CHDP Projects Expenses -

Schedule 'E'

Particulars	2023-24	2022-23
CBR Project Expense	13,16,897.00	-
Total in Rs...	13,16,897.00	-

Hospital General & Maintenance Expenses

Schedule 'F'

Particulars	2023-24	2022-23
Staff Training	-	1,39,216.00
Building Maintenance	3,78,400.00	62,540.00
Bank Charges	6,858.22	836.62
Late Fees & Interest	-	2,161.00
Sundry Receivable Written off	-	400.00
Travel & Conveyance	-	5,000.00
Total in Rs...	3,85,258.22	2,10,153.62



NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT- SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH 2024

Property, Plant & Equipment

SCHEDULE 'C'

PARTICULARS	BALANCE AS ON 01.04.2023	ADDITIONS UPTO 30TH SEPT 2023	ADDITIONS AFTER 30TH SEPT 2023	Dispose Off	TOTAL	RATE %	DEPRECIATION	BALANCE AS ON 31.03.2024
<u>Land & Building</u>								
Land	-	-	-	-	-	-	-	-
Lab Building	25,15,992.00	-	-	-	25,15,992.00	5%	1,25,800.00	23,90,192.00
NS Hostel Building Project	2,41,12,106.00	-	-	-	2,41,12,106.00	5%	12,05,605.00	2,29,06,501.00
Patient Waiting Shade/Canteen	7,14,509.00	-	3,34,774.00	-	10,49,283.00	5%	44,094.00	10,05,189.00
Chattram Project	11,05,967.00	-	-	-	11,05,967.00	5%	55,298.00	10,50,669.00
New Staff Quarter	16,96,500.00	-	-	-	16,96,500.00	5%	84,825.00	16,11,675.00
School of Nurinsg Building	3,80,250.00	-	-	-	3,80,250.00	5%	19,013.00	3,61,237.00
OPD Toilet Block	-	-	50,000.00	-	50,000.00	5%	1,250.00	48,750.00
Emergency Department (WP)	-	-	1,25,000.00	-	1,25,000.00	0%	-	1,25,000.00
							-	
<u>Furniture & Fixtures</u>	2,17,489.00	-	-	-	2,17,489.00	10%	21,749.00	1,95,740.00
							-	
<u>Plant & Machinery</u>							-	
Electrical Equipments	68,504.00	-	-	-	68,504.00	15%	10,276.00	58,228.00
<u>Other Plant & Equipment</u>								
Oxygen Plant	42,66,427.00	-	-	-	42,66,427.00	15%	6,39,964.00	36,26,463.00
<u>Medical Equipments</u>	26,69,493.00	-	3,78,519.00	-	30,48,012.00	15%	4,28,813.00	26,19,199.00
Diagnostic Equipment	41,723.00	-	-	-	41,723.00	15%	6,258.00	35,465.00
Eye Equipment	67,244.00	-	-	-	67,244.00	15%	10,087.00	57,157.00
Lab Equipment	1,17,070.00	-	-	-	1,17,070.00	15%	17,561.00	99,509.00
Physiotherapy Equipment	43,580.00	-	-	-	43,580.00	15%	6,537.00	37,043.00
Surgical Equipment	1,00,312.00	-	-	-	1,00,312.00	15%	15,047.00	85,265.00
Power House/water Supply	19,493.00	-	-	-	19,493.00	15%	2,924.00	16,569.00



<u>Vehicles</u>								
Vehicles	2,59,287.00	-	-	-	2,59,287.00	15%	38,893.00	2,20,394.00
Motor Cycle	88,625.00	-	-	-	88,625.00	15%	13,294.00	75,331.00
<u>Computers & IT Equipments</u>								
Camera	11,466.00	-	-	-	11,466.00	15%	1,720.00	9,746.00
Communication Equipment	55,037.00	-	-	-	55,037.00	15%	8,256.00	46,781.00
Computer	6,630.00	-	-	-	6,630.00	40%	2,652.00	3,978.00
Computer- RVIS Peroject	2,800.00	-	-	-	2,800.00	40%	1,120.00	1,680.00
LCD Projector	30,327.00	-	-	-	30,327.00	15%	4,549.00	25,778.00
Office & Other Equipment	10,751.00	-	-	-	10,751.00	15%	1,613.00	9,138.00
Printer	4,794.00	-	-	-	4,794.00	15%	719.00	4,075.00
TOTAL Rs.	3,86,06,376.00	-	8,88,293.00	-	3,94,94,669.00		27,67,917.00	3,67,26,752.00
PREVIOUS YEAR	3,83,15,723.00	-	32,64,325.00	36,500.00	4,15,43,548.00		29,37,172.00	3,86,06,376.00



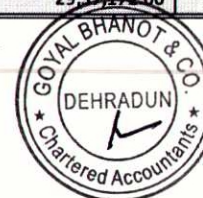
NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH 2024

Property, Plant & Equipment

SCHEDULE 'C'

PARTICULARS	01.04.2023	UPTO 30TH SEPT 2023	AFTER 30TH SEPT 2023	SALE / WRITEOFF/ TRANSFER	TOTAL	RATE %	DEPRECIATION	31.03.2024
Lab Building	25,15,992.00	-	-	-	25,15,992.00	5%	1,25,800.00	23,90,192.00
NS Hostel Building Project	2,41,12,106.00	-	-	-	2,41,12,106.00	5%	12,05,605.00	2,29,06,501.00
Patient Waiting Shade/Canteen	7,14,509.00	-	3,34,774.00	-	10,49,283.00	5%	44,094.00	10,05,189.00
Chattram Project	11,05,967.00	-	-	-	11,05,967.00	5%	55,298.00	10,50,669.00
New Staff Quarter	16,96,500.00	-	-	-	16,96,500.00	5%	84,825.00	16,11,675.00
School of Nurinsg Building	3,80,250.00	-	-	-	3,80,250.00	5%	19,013.00	3,61,237.00
Furniture Fixture	2,17,489.00	-	-	-	2,17,489.00	10%	21,749.00	1,95,740.00
Electrical Equipments	68,504.00	-	-	-	68,504.00	15%	10,276.00	58,228.00
Diagnostic Equipment	41,723.00	-	-	-	41,723.00	15%	6,258.00	35,465.00
Eye Equipment	67,244.00	-	-	-	67,244.00	15%	10,087.00	57,157.00
Lab Equipment	1,17,070.00	-	-	-	1,17,070.00	15%	17,561.00	99,509.00
Physiotherapy Equipment	43,580.00	-	-	-	43,580.00	15%	6,537.00	37,043.00
Surgical Equipment	1,00,312.00	-	-	-	1,00,312.00	15%	15,047.00	85,265.00
Camera	11,466.00	-	-	-	11,466.00	15%	1,720.00	9,746.00
Communication Equipment	55,037.00	-	-	-	55,037.00	15%	8,256.00	46,781.00
Computer	6,630.00	-	-	-	6,630.00	40%	2,652.00	3,978.00
Computer- RVIS Peroject	2,800.00	-	-	-	2,800.00	40%	1,120.00	1,680.00
LCD Projector	30,327.00	-	-	-	30,327.00	15%	4,549.00	25,778.00
Office& Other Equipment	10,751.00	-	-	-	10,751.00	15%	1,613.00	9,138.00
Printer	4,794.00	-	-	-	4,794.00	15%	719.00	4,075.00
Power House/water Supply	19,493.00	-	-	-	19,493.00	15%	2,924.00	16,569.00
Motor Cycle	88,625.00	-	-	-	88,625.00	15%	13,294.00	75,331.00
Vehicle	2,59,287.00	-	-	-	2,59,287.00	15%	38,893.00	2,20,394.00
Oxygen Plant	42,66,427.00	-	-	-	42,66,427.00	15%	6,39,964.00	36,26,463.00
OPD Toilet Block	-	-	50,000.00	-	50,000.00	5%	1,250.00	48,750.00
Emergency Department (WP)	-	-	1,25,000.00	-	1,25,000.00	0%	-	1,25,000.00
Medical Equipment	26,69,493.00	-	3,78,519.00	-	30,48,012.00	15%	4,28,813.00	26,19,199.00
					-			
TOTAL Rs.	3,86,06,376.00	-	8,88,293.00	-	3,94,94,669.00		27,67,917.00	3,67,26,752.00
PREVIOUS YEAR	3,83,15,723.00	-	32,64,325.00	36,500.00	4,15,43,548.00		29,37,472.00	3,86,06,376.00



NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT
RECEIPT AND PAYMENT A/C FOR THE YEAR ENDING 31ST MARCH 2024

PARTICULARS	Sch	2023-24	2022-23
Cash in hand		1,50,713.00	-
Cash at Bank - Indian Overseas Bank		9,941.27	5,22,813.89
Cash at Bank - SBI Bank		5,80,883.04	2,63,756.53
<u>RECEIPTS</u>			
Designated & Restricted Grants			
CBR Project Income		13,16,897.00	-
CBR Designated Fund		9,45,726.00	-
General Donation		5,89,246.00	6,48,879.51
Saving Bank Interest		9,216.00	19,746.00
FDR Interest		26,672.00	-
Sale of CHP Vehicle		-	36,500.00
Advance Refund		-	1,14,213.00
Income For Prior Period		-	1,20,000.00
Total (A) in Rs....		36,29,294.31	17,25,908.93
<u>PAYMENTS</u>			
CHDP Project Expenses	I	13,16,897.00	-
Hospital General & Maintenance Expenses	II	3,85,258.22	2,09,753.62
Total Carried Forward		17,02,155.22	2,09,753.62



NORTH BANK BAPTIST MEDICAL ASSOCIATION
BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULE TO RECEIPT AND PAYMENT ACCOUNT AS AT 31ST MARCH 2024

CHDP Project Expenses

Schedule 'I'

Particulars	2023-24	2022-23
Joni & Frieds Relief Project Expense	13,16,897.00	-
Total in Rs...	13,16,897.00	-

Hospital General & Maintenance Expenses

Schedule 'II'

Particulars	2023-24	2022-23
Staff Training	-	1,39,216.00
Building Maintenance	3,78,400.00	62,540.00
Bank Charges	6,858.22	836.62
Interest & Late Fees	-	2,161.00
Travel & Conveyance	-	5,000.00
Total in Rs...	3,85,258.22	2,09,753.62



BAPTIST CHRISTIAN HOSPITAL
MISSION CHARIALI, TEZPUR, DISTRICT SONITPUR, ASSAM - 784001
FOREIGN CONTRIBUTION ACCOUNT
RECEIPT AND PAYMENT A/C FOR THE YEAR ENDING 31ST MARCH 2024

PARTICULARS	Sch	2023-24	2022-23
Total Brought Forward		17,02,155.22	2,09,753.62
Duties & Taxes		-	28,943.00
Addition in payments during the year		-	
Building Project		1,75,000.00	7,45,675.00
Medical Equipments		3,78,519.00	-
		-	
Total Payments		22,55,674.22	9,84,371.62
Closing Balance			
Indian Overseas Bank 129001000005180		13,18,977.43	9,941.27
SBI A/c 40017993740		26,350.66	5,80,883.04
Cash in hand		28,292.00	1,50,713.00
Total (B) in Rs....		13,73,620.09	7,41,537.31

"As per our foot note on the
balance sheet of even date annexed"

For Goyal Bhanot & Co.
Chartered Accountants
FRN 012376C

Rajnish Bhanot

C.A Rajnish Bhanot
(Partner FCA)
M.No. 402787

Administrator
Place: Dehradun
Date : 26-06-2024
UDIN:-24402787BKAPCT7465

