



INDEPENDENT AUDITOR'S REPORT

We have audited the Balance sheet of **INSTITUTE OF PUBLIC HEALTH, BANGALORE, KARNATAKA**, as at 31.03.2014 and the Income and Expenditure Account for the year ended on that date, and a summary of significant accounting policies and other explanatory information annexed thereto.

Management's Responsibility for the Financial Statements:

The management of Institute of Public Health, Bangalore, Karnataka of, is responsible for the preparation of these financial statement. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility:

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Associations preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, an audit also includes evaluating the appropriateness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.





Opinion:

In our opinion and to the best of our information, and according to the explanation given to us, the said accounts read with the schedules and notes thereto, are prepared, in all material respects, and give a true and fair view :

- a. In case of Consolidated Balance Sheet, of the State of Affairs of the above named Trust as at 31st March, 2014.
- b. In case of the Consolidated Income and Expenditure Account, being the Excess of INCOME over Expenditure of its accounting year ended 31st March, 2014.

For Philips Cherian & Associates

Chartered Accountants (ICAI FRN : 002649S)

Place: Bangalore

Date: 28/06/2014

(Philips K Cherian)

Partner (MM NO.022461)



INSTITUTE OF PUBLIC HEALTH

No 250, 2C Cross, 2C Main, Giri Nagar, 1st Phase, Bangalore - 560 085

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2014

Liability	AMOUNT	AMOUNT	Assets	AMOUNT	AMOUNT
Capital Account:			Fixed Assets :		
Balance as per last B/S	4,92,834.42		Fixed Assets :		11,89,297.66
Less: Considered Separately-bank Interest	21,352.00	4,71,482.42			
			Deposits		4,449.00
Specific Grant Balance	2,59,83,657.39		TDS On Bank Interest		1,62,789.00
Add: Excess of income over expenditure	35,55,479.83		TDS Receivable		76,118.00
Less: Excess of expenditure over income	32,176.16	2,95,06,961.06	Project Advance Receivable		2,33,138.67
General Fund			BSNL Telephone - Security Deposit		500.00
Add: Donation	18,58,214.79	19,41,754.79	Deposits		2,01,950.00
Add: PF	41,420.00		IPH Library Premises		1,70,000.00
	42,120.00		Office Premises - K G Halli		40,000.00
Membership Fees As per last B/S			Tunkur - Office Premises		1,00,000.00
Add: Received during the year	6,400.00	7,100.00	Closing balance:		
	700.00		Cash at Bank		2,97,43,520.94
			cash in Hand		5,535.00
TOTAL		3,19,27,298.27	TOTAL		3,19,27,298.27

For Institute of Public Health

For Philips Cherian & Associates

Chartered Accountants (Firm Regn No 002649S)

Treasurer

Philips K Cherian

Partner (M M No 22461)

Director
Place: Bangalore
Date : 28/06/2014



INSTITUTE OF PUBLIC HEALTH

No 250, 2C Cross, 2C Main, Giri Nagar, 1st Phase, Bangalore - 560 085

CONSOLIDATED SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

(4)

FOREIGN CONTRIBUTION ACCOOUNT

Particulars	WDV as on 01.04.2013	Additions during the year		Deletions during the year	TOTAL - as at 31.03.2013	Depreciation		WDV 31.03.2014
		Before 30.09.2012	After 30.09.2012			Rate %	Amount	
Fax Machine	2,910.60				2,910.60	15	436.59	2,474.01
Health Inc - Equipments	16,217.88				16,217.88	15	2,432.68	13,785.20
HESVIC - Consumable - Contingency (Asset)	1,50,875.75				1,50,875.75	15	22,631.36	1,28,244.39
HESVIC - Contingency - Assets	5,082.00				5,082.00	15	762.30	4,319.70
ITM - Elearning Platform - Server & Software	37,805.29				37,805.29	60	22,683.17	15,122.12
ITM - Elearning - Training Materials	92,107.70				92,107.70	15	13,816.16	78,291.55
ITM - SI - Library Computer	60,449.20				60,449.20	60	36,269.52	24,179.68
ITM - Strengthening Infrastructure - Computer	1,25,331.16				1,25,331.16	60	75,198.70	50,132.46
ITM - Strengthening Infrastructure - Furniture	4,81,676.35				5,14,673.35	10	51,467.34	4,63,206.02
Medico - UH - Computer	21,457.80			32,997.00	21,457.80	60	12,874.68	8,583.12
MEDICO - UH - Furniture for Centre	21,601.52	9,600.00			31,201.52	10	2,640.15	28,561.37
MISEREOR - UH - Computer	2,284.42				2,284.42	60	1,370.65	913.77
MISEREOR - UH - LCD Projector	2,101.62				2,101.62	15	315.24	1,786.38
ITM Colloquim	-	63,067.00			63067	10	3,153.35	59,913.65
Phd Supporting Cost	-		17,430.00		17430	15	2,614.50	14,815.50
Tobacco Free Kids - Equipments	38,467.01				38,467.01	15	5,770.05	32,696.96
TTCK Equipment	7,214.76				7,214.76	15	1,082.21	6,132.55
Total	10,65,583.06	72,667.00	50,427.00		11,88,677.06		2,55,518.66	9,33,158.40

IC FIXED ASSTES

Particulars	WDV as on 01.04.2013	Additions during the year		Deletions during the year	TOTAL - as at 31.03.2013	Depreciation		WDV 31.03.2014
		Before 30.09.2012	After 30.09.2012			Rate %	Amount	
World Bank TB Study- Equipment	7800				7800	15	1170	6630
Total	7800	0	0	0	7800		1170	6630



NRTT FIXED ASSTES

Particulars	WDV as on 01.04.2013	Additions during the year		Deletions during the year	TOTAL - as at 31.03.2013	Depreciation		WDV 31.03.2014
		Before 30.09.2012	After 30.09.2012			Rate %	Amount	
Handycam	11557.87				11557.87	15	1733.68	9824.19
Audio interface	10884.84				10884.84	15	1632.73	9252.11
NRTT-SK- Elearning Material	0		199126		199126	15	14934.45	184191.55
Total	22442.71	0	199126	0	221568.71		18300.86	203267.85

SDTT FIXED ASSTES									
Particulars	WDV as on 01.04.2013	Additions during the year		Deletions during the year	TOTAL - as at 31.03.2013	Depreciation		WDV 31.03.2014	
		Before 30.09.2012	After 30.09.2012			Rate %	Amount		
Computers	5188.61				5188.61	60	3113.17	2075.44	
LCD Projector	51959.96				51959.96	15	7793.99	44165.97	
Total	57148.57	0	0	0	57148.57		10907.16	46241.41	



INSTITUTE OF PUBLIC HEALTH

No 250, 2C Cross, 2C Main, Giri Nagar, 1st Phase, Bangalore - 560 085

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2014

INCOME	IC	FC	SDTT	NRTT	CONFERENCE	TOTAL
<i>Bank Interest</i>	2,77,503.00	26,71,277.00	595.00	21,352.00	5,655.00	29,76,382.00
Interest on Fixed Deposit	40,350.00	2,53,561.00				2,93,911.00
MISEROR- UH Project Expenses		9,58,037.69				9,58,037.69
Tobacco Free Kids- GTNF Project		2,16,851.29				2,16,851.29
Health - Inc		40,65,466.12				40,65,466.12
Itm- Elearning		5,655.00				5,655.00
Itm- Hub Project		5,51,872.00				5,51,872.00
ITM- project - phase 2		26,85,161.11				26,85,161.11
Itm- Colloquim		72,35,311.60				72,35,311.60
Mastricht University		3,87,727.19				3,87,727.19
ITM- Phd Students Support		1,47,711.16				1,47,711.16
Medco- UH		7,03,708.40				7,03,708.40
TTCK		45,86,918.46				45,86,918.46
<i>POCT Proj</i>		10,51,482.40				10,51,482.40
<i>Tobacco Income</i>		3,83,519.01				3,83,519.01
<i>TFS- Tobacco</i>		2,10,064.00				2,10,064.00
DHM- Course Fess For Student	6,22,971.00	2,10,064.00				6,22,971.00
WHO- ATM Project	22,23,817.20					22,23,817.20
WHO- UHC- Expenses	2,562.00					2,562.00
World Bank- TB Project	9,45,722.75					9,45,722.75
E- Learning Course Fes	53,000.00					53,000.00
VOTV Expenses	7,544.00					7,544.00
WHO- SERO	2,32,068.20					2,32,068.20
NHSRC	5,00,000.00					5,00,000.00
IPH General Income	1,16,028.00					1,16,028.00
Miscellaneous Income	298.00					298.00
NRTT- SK- Expenses				19,03,044.00		19,03,044.00
Excess of Expenditure over Income			32,176.16			32,176.16
T O T A L	50,21,864.15	2,61,14,323.43	32,771.16	19,24,396.00	5,655.00	3,30,99,009.74

For Institute of Public Health

Chartered Accountants (Firm Regn No. 002649S)

Director

Treasurer

Place: Bangalore

Philips K Cherian

Partner (M M No 22461)



INSTITUTE OF PUBLIC HEALTH

No 250, 2C Cross, 2C Main, Giri Nagar, 1st Phase, Bangalore - 560 085

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2014

	EXPENDITURE	IC	FC	SDTT	NRTT	CONFERENCE	TOTAL
To	MISEROR- UH Project Expenses		9,58,037.69				9,58,037.69
To	Tobacco Free Kids- GTNF Project		2,16,851.29				2,16,851.29
To	Health - Inc		40,65,466.12				40,65,466.12
To	Itm- Elearning		5,655.00				5,655.00
To	Itm- Hub Project		5,51,872.00				5,51,872.00
To	ITM- project - phase 2		26,52,164.11				26,52,164.11
To	Itm- Colloquim		71,72,244.60				71,72,244.60
To	Mastricht University		3,87,727.19				3,87,727.19
To	ITM- Phd Students Support		1,30,281.16				1,30,281.16
To	Medco- UH		6,94,108.40				6,94,108.40
To	TTCK		45,86,918.46				45,86,918.46
To	POCT Proj		10,51,482.40				10,51,482.40
To	Tobacco Income		3,83,519.01				3,83,519.01
To	TFSD- Tobacco		2,10,064.00				2,10,064.00
To	General Expenses	63,703.45	51.20				63,754.65
To	Depreciation	1,170.00	2,55,518.66	10,907.16	18,300.86		2,85,896.67
To	Excess of income over expenditure	5,52,105.55	27,92,362.14		2,05,357.14	5,655.00	2,16,851.29
To	DHM- Course Fess For Student	6,22,971.00					6,22,971.00
To	WHO- ATM Project Expenses	22,23,817.20					22,23,817.20
To	WHO- UHC- Expenses	2,562.00					2,562.00
To	World Bank- TB Project Expenses	9,37,922.75					9,37,922.75
To	E- Learning Course Fes Expenses	53,000.00					53,000.00
To	VOTV Expenses	7,544.00					7,544.00
To	WHO- SERO	2,32,068.20					2,32,068.20
To	NHSRC	3,25,000.00					3,25,000.00
To	Refund To Tata Trust			21,864.00			21,864.00
To	NRTT- SK- Expenses				17,00,738.00		17,00,738.00
	T O T A L	50,21,864.15	2,61,14,323.43	32,771.16	19,24,396.00	5,655.00	3,30,99,009.74

For Institute of Public Health

Chartered Accountants(Firm Regn No 0026495)

Director

Treasurer

Place: Bangalore

Philips K Cherian

Partner(M M No 22461)



INSTITUTE OF PUBLIC HEALTH
No 250, 2C Cross, 2C Main, Giri Nagar, 1st Phase, Bangalore - 560 085

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 1ST APRIL 2013 TO 31ST MARCH 2014

RECEIPTS	IC	FC	SDTT	NRTT	CONFERENCE	TOTAL
To Opening balance : Cash at Bank Cash at Hand	22,92,127.91 422.00	1,80,95,990.07 553.80	21,432.00	9,04,973.80	1,68,410.00	2,14,82,933.78 975.80
To General Fund	75,000.00	41,420.00				1,16,420.00
To Profession Tax	13,250.00	44,750.00		5,000.00		63,000.00
To TDS on Contract - 2%	321.00	81,700.00				82,021.00
To TDS on Professional Fee	66,372.00	4,96,045.00				5,62,417.00
To TDS on Rent @ 10%		21,689.00				21,689.00
To TDS - SALARY	75,554.00	2,13,548.00		52,843.00		3,41,945.00
To Gratuity	52,119.00	1,69,644.00		28,170.00		2,49,933.00
To P F Contribution	5,64,720.00	3,79,080.00		39,000.00		9,82,800.00
To Staff Welfare Fund	1,31,710.00	5,14,241.00		58,226.00		7,04,177.00
To Advance	1,69,500.00	23,13,943.00				24,83,443.00
To Salary Advance		5,000.00				5,000.00
To Fixed Deposit	24,50,000.00	1,70,00,000.00		1,50,000.00		1,96,00,000.00
To Mineral Water		350.00				350.00
To Project Advances Receivable		8,69,114.31				8,69,114.31
To IPH Local a/c recovered		5,08,475.94				5,08,475.94
To Tds Recovered		14,280.00				14,280.00
To Health - Inc		28,07,876.36				28,07,876.36
To ITM - Colloquium 2013 (As Per schedule)		1,18,75,497.85				1,18,75,497.85
To Medico UH - Phase II		12,60,000.00				12,60,000.00
To Bank Interest	2,77,503.00	26,71,277.00	595.00	21,352.00	5,655.00	29,76,382.00
To Interest on Fixed Deposit	40,350.00	2,53,561.00				2,93,911.00
To ITM - IC Income - Phase II		20,25,058.00				20,25,058.00
To ITM - PhD Students - Supporting Cost - Income		6,37,689.29				6,37,689.29
To Mastriht University - Income		11,16,088.74				11,16,088.74
To MISEREOR UH - Phase II		8,34,700.00				8,34,700.00
To TTCK - Income		43,86,136.32				43,86,136.32
To Tobacco Income Expenses		2,247.20				2,247.20
To ITM - Colloquium - Expenses (As Per schedule)		6,848.00				6,848.00
To TTCK Project Expenses (As Per schedule)		3,115.00				3,115.00
To Membership Fee	700.00					700.00



To VOTV Expenses	13,857.00			13,857.00
To World Bank TB Project Expenses	53,433.72			53,433.72
To E-Learning Course Fee	1,21,700.00			1,21,700.00
To NHSRC - Budget Tracking - Income	5,00,000.00			5,00,000.00
To Technical Assistance Fee - NEDSSO	1,31,300.00			1,31,300.00
To WHO - ATM - Income	28,00,777.32			28,00,777.32
To WHO - UHC - Income	4,11,060.07			4,11,060.07
To World Bank - TB Income	19,86,566.28			19,86,566.28
To IPH General Income	13,057.00			13,057.00
To IPH General - As per Schedule	1,02,971.00			1,02,971.00
To NRTT Project (As Per Schedule)	2,22,700.00			2,22,700.00
To Miscellaneous Income	298.00			298.00
To NRTT - SK - Elearning Material		1,950.00		1,950.00
To NRTT - Grant Balance		18,00,000.00		18,00,000.00
T O T A L	1,25,67,369.30	6,86,49,918.88	22,027.00	30,61,514.80
				1,74,065.00
				8,44,74,894.98

For Institute of Public Health

Indu
Director
Place: Bangalore

Indu
Treasurer

For Philips Cherian & Associates
Chartered Accountants (Firm Regn No 002649S)

Philips K Cherian
Partner (M M No 22461)



INSTITUTE OF PUBLIC HEALTH
 No 250, 2C Cross, 2C Main, Giri Nagar, 1st Phase, Bangalore - 560 085
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 1ST APRIL 2013 TO 31ST MARCH 2014

PAYMENTS	IC	FC	SDTT	NRTT	CONFERENCE	TOTAL
Profession Tax	13,250.00	49,550.00		5,200.00		68,000.00
TDS on Contract - 2%	321.00	82,489.00				82,810.00
TDS on Professional Fee	69,122.00	5,61,146.50				6,30,268.50
TDS on Rent @ 10%	75,554.00	21,689.00				97,243.00
TDS - SALARY		2,43,407.00		52,843.00		2,96,250.00
Gratuity	52,119.00	1,88,116.00		28,890.00		2,69,125.00
P F Contribution	5,22,600.00	4,19,640.00		40,560.00		9,82,800.00
Staff Welfare Fund	1,31,710.00	5,75,047.00		58,926.00		7,65,683.00
ITM - Strengthening Infrastructure - Furniture		32,997.00				32,997.00
MEDICO - UH - Furniture for Centre		9,600.00				9,600.00
Advance		23,13,943.00				23,13,943.00
Salary Advance		5,000.00				5,000.00
TDS Receivable 2013-2014	50,762.00	25,356.00				76,118.00
Fixed Deposit	24,51,200.00	1,70,00,000.00				1,94,51,200.00
IPH Library - BSNL Internet		4,299.00				4,299.00
General - Expenses		51.20				51.20
ITM - Elearning - Training Materials		5,655.00				5,655.00
ITM - PhD Students - Supporting Cost		1,47,711.16				1,47,711.16
Tobacco Income Expenses		3,85,766.21				3,85,766.21
GTNF Project - Balance Fund		768.71				768.71
Health Inc Expenses (As Per schedule)		40,45,392.12				40,45,392.12
ITM - Colloquium - Expenses (As Per schedule)		72,42,159.60				72,42,159.60
ITM - Hub - Expenses (As Per schedule)		5,61,216.00				5,61,216.00
ITM - IC - Project Expenses (As Per schedule)		26,58,421.11				26,58,421.11
Mastricht University Expenses (As Per schedule)		3,71,047.15				3,71,047.15
Medico - UH - Project Expenses (As Per schedule)		6,94,108.40				6,94,108.40
MISERFOR - UH - Project - Expenses (As Per schedule)		9,58,037.69				9,58,037.69
POCT Project Expenses (As Per schedule)		10,51,482.40				10,51,482.40
TFSD - Tobacco - Expenses (As Per schedule)		1,30,064.00				1,30,064.00
TTCK Project Expenses (As Per schedule)		43,63,082.19				43,63,082.19
General Fund	75,000.00					75,000.00
Specific Grant Balances	2,32,068.20					2,32,068.20
World Bank TB Study- Equipment	7,800.00					7,800.00
Advance	1,69,500.00					1,69,500.00
TDS on Bank Interest	3,273.00					3,273.00
TDS Receivable 2013 - 2014						-



VOTV Expenses	7,544.00				7,544.00
Deposits (Asset)					
E-Learning Course Fee	5,000.00				5,000.00
E-Learning Course Fee Expenses	53,000.00				53,000.00
DHM - Course Fee for Students - Expenditure(As Per Schedule)	6,22,971.00				6,22,971.00
IPH General Expenses (As Per Schedule)	63,703.45				63,703.45
NHSRC - Budget Tracking - Expenses	3,25,000.00				3,25,000.00
NRTT Project Expenses(As Per Schedule)	2,22,700.00				2,22,700.00
WHO - ATM Project Expenses(As Per Schedule)	22,23,817.20				22,23,817.20
WHO - UHC - Expenses	2,562.00				2,562.00
World Bank - TB Project - Expenses(As Per Schedule)	9,37,922.75				9,37,922.75
NRTT - SK - Elearning Material					
Fixed Deposit					
NRTT - SK - Elearning Coordinator				1,99,126.00	1,99,126.00
NRTT - SK - Mentor Fees				1,50,000.00	1,50,000.00
NRTT - SK - Mentors Accomodation & Perdeim				5,40,000.00	5,40,000.00
NRTT - SK - Mentors Travel				6,92,197.00	6,92,197.00
NRTT - SK - Research Coordinator				1,985.00	1,985.00
NRTT - SK - Elearning Material				6,656.00	6,656.00
Refund To Tata Trust				4,59,900.00	4,59,900.00
				1,950.00	1,950.00
Closing balance :			21,864.00		21,864.00
Cash at Bank	42,47,199.70	2,44,98,811.44	163.00	8,23,281.80	2,97,43,520.94
Cash At Hand	1,670.00	3,865.00		1,74,065.00	5,535.00
T O T A L	1,25,67,369.30	6,86,49,918.88	22,027.00	30,61,514.80	8,44,74,894.98

For Institute of Public Health

Director

Place: Bangalore

Treasurer

Chartered Accountants(Firm Regn No 002649S)

For Philips Cherian & Associates

Philips K Cherian

Partner(M M No 22461)

