



## INDEPENDENT AUDITORS' REPORT

**To the Board of Trustees  
Centre for Health & Social Justice**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Centre for Health & Social Justice, which comprise the Statement of Assets & Liabilities as at 31<sup>st</sup> March, 2019, Statement of Expenditure, Receipt & Payment account and a summary of the significant accounting policies and other explanatory information for the twelve month period ending on 31<sup>st</sup> March, 2019.

### **Management's Responsibility for the Financial Statements**

The Management of Centre for Health & Social Justice is responsible for the preparation and presentation of these financial statements giving a True and Fair view of the financial position and financial performance and cash flows in accordance with the generally accepted accounting principles in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of Centre for Health & Social Justice and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We have 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 the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement(s).

An audit involves performing procedures to obtain audit evidence about the amounts and the 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 the internal financial control relevant to the Centre's preparation and fair presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the 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 explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- in the case of the Statement of Assets & Liabilities, of the state of affairs of the Centre for Health & Social Justice as at 31<sup>st</sup> March, 2019;
- in the case of the Statement of Expenditure, of the expenditures of the Centre for Health & Social Justice for the year from 1<sup>st</sup> April, 2018 to 31<sup>st</sup> March, 2019, and
- In case of Receipt & Payment statement, of the cash flows of the Centre for Health & Social Justice for the year ended on 31<sup>st</sup> March 2019.

for Subhash Mittal & Associates  
Chartered Accountants  
(Firm Registration No: 009976N)

S. Mittal  
Partner

(M. No.083619)

Place : New Delhi

Date : 12/09/2019

19083519AAAAAZ3601:UDIN

**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**CONSOLIDATED BALANCE SHEET OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT**

AS ON 31ST MARCH, 2019

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR
5,000	<b>CORPUS FUND (GEN A/C)</b>		5,000	2,923,754	<b>FIXED ASSETS</b>	Sch-I	2,857,960
	Capital Reserve			858,563	General Account	Sch-IV	801,629
1,260,319	General Account		1,135,260		<b>CURRENT ASSETS</b>		
174,494	FC Account		156,319		Security Deposits		
	Depreciation Reserve				General Account		
1,462,940	General Account	Sch-I	1,551,329		Balance Brought Forward		165,500
684,069	FC Account	Sch-IV	645,310		Less : Security Refund		4,000
	REVENUE RESERVE				Addition during the year		169,500
	Income & Expenditure A/c			246,500	FC Account		169,500
	General Account		529,053	(129,000)	Loans & Advances		
1,229,294	Balance Brought Forward		66,317	48,000	General Account	Sch-II	360,665
(700,241)	Add: Excess of Income over Exp.		595,370		FC Account	Sch-V	1,225,593
	FC Account						
	General Reserve				Bank & cash Balances		
	General Account		11,381,524	436,202	General Account		2,385,241
11,037,909	Balance Brought Forward			503,267	FC Account		13,845,698
343,615	Addition : Surplus during the year		(1,724,489)		Fixed Deposits		
	Less : during the year		9,657,035		General Account		
	FC Account				FC Account		
789,738	Balance Brought Forward		155,774	11,242,290			9,190,000
(633,964)	Less : during the year		(155,774)	15,545,023			8,000,000
	Revolving Fund-Material		0				
120,719	General Account		120,719				
	FC Account						
	<b>RESTRICTED FUNDS(Grants)</b>						
	General	Sch-III	1,859,000				
	Foreign	Sch-VI	23,071,291				
15,892,516	<b>CURRENT LIABILITIES:</b>						
	General A/c						
8,191	Provision for NPS	Sch-II	39,653				
	Temporary Book O/D						
31,674,600	<b>Total Rs.</b>		<b>39,653</b>	<b>31,674,600</b>	<b>Total Rs.</b>		<b>38,836,286</b>

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre For Health and Social Justice

*Abhijit Das*  
 Abhijit Das  
 Managing Trustee

*Renu Khanna*  
 Renu Khanna  
 Trustee

12 Sept 2019

In terms of our even dated report Attached

for Subhash Mittal & Associates

Chartered Accountants

Firm Regn. No. (009976N)

NEW DELHI

Subhash Mittal

Partner

Membership No. 083619

UDIN

19083619AAA Z3601


**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**CONSOLIDATED RECEIPT AND PAYMENT OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT**  
**FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019**

PREVIOUS YEAR	RECEIPT	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	CURRENT YEAR
21,327,695	<b>OPENING BALANCE:</b>	15,545,023		<b>GRANTS UTILIZATION:</b>	3,064,311
11,893,962	Foreign Contribution (Cash & Bank)	11,242,290	39,271,672	Indian	35,254,100
271,888	General (Cash & Bank)	503,267		Foreign	
535,550	FC - Advances & Imprest (Net)	428,011	27,718,592	<b>CHSJ PROGRAMME EXP.</b>	2,867,861
	General - Advances & Imprest (Net)			Indian	
34,070,737	<b>GRANTS:</b>	41,111,689	1,065,208	<b>FIXED ASSETS:</b>	103,409
1,263,856	Foreign	1,165,412	2,393,533	Indian	
	Bank Interest-FC		42,277,401	Admin. & Other Expenses:	
	Indian		4,923,311	Indian	1,707,364
1,453,714	<b>CHSJ PROGRAMME RECEIPTS:</b>	2,030,072		Foreign	
	Indian			<b>SECURITY DEPOSITS:</b>	4,000
1,121,863	<b>OTHER RECEIPTS:</b>	1,019,513		Indian	
129,000	Indian			<b>CLOSING BALANCE:</b>	
	Refund Security			Foreign Contribution (Cash & Bank) A/c.	21,845,698
				General (Cash & Bank) A/c.	11,535,588
				General - Advances & Imprest (Net)	360,665
				FC - Advances & Imprest (Net)	1,225,593
72,068,265	<b>Total Rs.</b>	77,968,589	72,068,265	<b>Total Rs.</b>	77,968,589

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement


in terms of our even dated report Attached

For & on behalf of:  
 Centre For Health and Social Justice

  
 Abhijit Das  
 Managing Trustee

  
 Renu Khanna  
 Trustee

for Subhash Mittal & Associates  
 Chartered Accountants  
 Firm Regn. No. - 009976N

  
 Subhash Mittal  
 Partner

Membership No. 083619  
 :UDIN

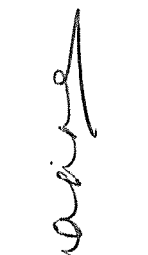
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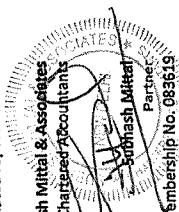
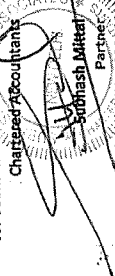
**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**CONSOLIDATED INCOME AND EXPENDITURE OF FOREIGN CONTRIBUTION & GENERAL ACCOUNT**  
 FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019

PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR
	<b>UTILIZATIONS:</b>				<b>GRANTS:</b>		
-	Expenditure met from General Grant		1,583,653	-	General (Incl. Interest)		4,923,311.00
-	Programme Expenses		111,353	-	Received During the year		(1,369,305)
-	Administrative Expenses		-	-	Add : Unutilized as on 01/04/2018		(1,859,000)
		Sch-VI			Less : Refund during year		
35,051,008	Expenditure met from Foreign Grant		34,030,065	34,354,343	Foreign (Incl. Interest)	Sch-VI	41,208,840
4,220,664	Programme Expenses		-	20,809,845	Received During the year		15,892,516
	Administrative Expenses		3,364,086	(15,892,516)	Add : Unutilized as on 01/04/2018		(23,071,251)
	Fixed Asset		-	-	Less : Unutilized as on 31/03/2019		
1,571,261	CHSJ Programme Expenses-General	Sch-III	2,867,861	1,453,714	CHSJ Programme Income-General	Sch-III	2,030,072
	Programme Expenses		-	-	Received During the year		
	Administrative Expenses		-	-	Add : Unutilized as on 01/04/2017		
	Admin. Expenses				MISC. INCOME		
	General A/c				General A/c		
8,819	Online Course		-	863,409	Bank Interest		860,887
26,088	Consultancy Fee		86,966	20,940	TDS Interest Received		29,516
128,896	Office Expenses		38,530	-	Registration fees		100,000
55,789	Travel Expenses		-	47,514	Other Income		29,110
8,500	Donation		-	-	Depreciation transferred from Capital Reserve		125,059
35,400	Exhibition Fee		-	9,661	Transfer from Reserve Fund		
156,612	Loss on Sale of Vehicle		50,651	-	FC Account		
			34,659	104,805	Bank Interest		176,359
218,180	Trustee Meeting Expenses		162,632	875,445	Interest earned on Fixed Deposits		891,902
12,022	Vehicle Running Expenses		223,374	60,718	Transfer from Capital fund for Written off		
	Bank Charges		220,080	-	Depreciation transfer from Capital Fund		
	Capacity Building Staff		96,129	-	Trf from Revenue Reserve to meet deficit for the yr		
	Enquiry Committee		28,510	-	Excess of Expenditure over income		
	Legal and Audit Fee		774,256	1,735,874			
	Office Rent		-	229,082			
	Fund Raising Exp		-	-			
	Written Off of Assets		-	-			
285,625	Salary		836,655	1,334,205			
244,673	Depreciation		105,675	-			
343,615	Transfer to reserve fund		281,705	-			
	Transfer to Revolving Fund-Material		19,896	-			
	FC Account						
1,614,214	Salary		836,655				
	Legal and Audit Fee		105,675				
	Office Maintenance		281,705				
60,718	Depreciation		44,480				
	Written of Assets		19,896				
	Excess of Income over Expenditure						
44,042,084			41,912,616	44,042,084			41,912,616

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:  
 Centre For Health and Social Justice  
  
 Managing Trustee  
 Renu Khanna  
 Trustee

12 Sept. 2019

In terms of our even dated report Attached  
  
 for Subhash Mittal & Associates  
 Chartered Accountants  
  
 Subhash Mittal  
 Partner  
 Membership No. 083619  
 UDIN  
 15083619AANAAZ3601

# CENTRE FOR HEALTH AND SOCIAL JUSTICE

## Annual Accounts for the Financial Year 2018-19

### NOTES FORMING PART OF ACCOUNTS

#### 1. SIGNIFICANT ACCOUNTING POLICIES

a) **Accounting Convention**

Attached Financial Statements consisting of Balance Sheet, Receipt & Payment, Income & Expenditure, along with supporting schedules (I – VII) have been prepared under the historical cost convention on accrual basis, unless mentioned otherwise, in accordance with the generally accepted accounting principles followed in India, during the year ended 31<sup>st</sup> March 2019.

b) **Revenue Recognition**

Restricted Grant Funds: Grants form the major source of revenue to the Trust, however since these grants are subject to specific terms & conditions, which if not complied with, could result in cancelation of grants received, accordingly all grants received, but not yet utilized are treated as liability. In accordance with this policy expenditure incurred on projects to the extent recoverable from the Grants are recognized as Income in Income & Expenditure account under the Grants Head.

Where expenditures have been properly incurred but grants have not been received, the amount so incurred is accounted as recoverable from the donor, unless recoverability of the same is not certain.

Unrestricted Grant Funds (Other Programme funds): Unrestricted grant funds are normally accounted as income in the year of receipt, unless these are earmarked for particular purpose, which is yet to be completed at the year-end.

Donations in kind: To enhance controls over Donations in Kind, these are formally accounted in the books of accounts. Generally these are recognized as revenue at market value at the time of receipt. In case, the market value cannot be easily ascertained, then these are accounted at a nominal value. Assets, if any, received in kind are capitalized.

Misc. Income: Miscellaneous Income, including interest income is accounted on receipt basis. Any interest required to be credited to a donor's account is not recognized as income but transferred to the donor's grant account.

c) **Classification of Expenditure**

Generally expenditures under Income & Expenditure Account are disclosed as Programme and Administrative expenses (incurred against specific donor programme). Expenditures, not charged against any of the grants, have been disclosed separately as Trust expenses.



d) **Fixed Assets**

Fixed Assets are stated at cost of construction / acquisition. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to the working condition for intended use.

e) **Capital Reserve Fund/Assets**

Fixed assets procured or created out of grant are charged off against the said grant as per the terms and conditions set out under the Grant agreement. However to reflect a true picture of assets owned by the Trust, these have been subsequently capitalized in the Balance sheet by creating a Capital Reserve Fund. Since this reserve fund represents the value of fixed assets, it is reduced to the extent of any depreciation charged on such assets by transferring proportionate amount to Income & expenditure account.

f) **Depreciation**

Depreciation represents wear & tear of fixed assets. It has been provided in the books of accounts using Written down value Method at the rate prescribed as per Income Tax Act'1961 as follows:

Assets	Rates on WDV Basis
Computer Hardware	40%
Electrical Equipment	15%
Air Conditioner	15%
Office Equipment/Projector	15%
Car	15%
Furniture & Fixture	10%

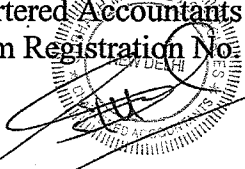
Gross value of Assets and accumulated Depreciation is disclosed separately in the Balance Sheet.

2. **Contingent Liabilities**

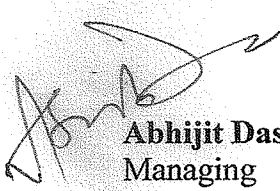
As certified by the management, there are no contingent liabilities of the Trust at the end of the financial year.

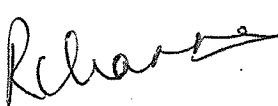
3. Previous year figures have been regrouped as considered necessary to make these comparative to those of current year.

For Subhash Mittal & Associates  
Chartered Accountants  
(Firm Registration No. 009976N)

  
S. Mittal, FCA, (M.No. 083619)  
Partner  
UDIN: 19083619AAAAAZ3601  
Place : New Delhi  
Date: 12/09/2019

For & behalf of:  
Centre For Health and  
Social Justice

  
Abhijit Das  
Managing  
Trustee

  
Renu Khanna  
Trustee

**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
BALANCE SHEET OF GENERAL ACCOUNT  
AS ON 31ST MARCH, 2019

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR
5,000	Corpus Fund (Gen A/c)		5,000	2,923,754	Fixed Assets Gross Block	Sch-I	2,857,960
645,831	<u>CAPITAL RESERVE FUND</u>						
	<u>Capital Reserve</u>						
	Balance As per Last Balance Sheet		1,260,319				
624,149	Add : Trf from Fixed assets replacement fund		125,059				
(9,661)	Less: Trf To I&E - Dep. on Project Assets		1,135,260				
624,149	<u>Fixed Assets Replacement Fund</u>						
(624,149)	Balance As per Last Balance Sheet		-				
	Less: During the year		-				
1,535,655	<u>Depreciation Reserve</u>	Sch-I	1,462,940				
244,673	Balance as per last Balance Sheet		229,082				
(317,388)	Add : During the year		140,693				
	Less : During the year		1,551,329				
1,229,294	<u>REVENUE RESERVE</u>		529,053	246,500	Current Assets		
(700,241)	<u>Income &amp; Expenditure A/c</u>		66,317	(129,000)	Security Deposits		
	Add : Excess of Income over Expenditure		595,370	48,000	As per Last Balance sheet		
11,037,909	<u>General Reserve</u>		11,381,524		Less : Security Refund		
343,615	Balance as per last Balance Sheet		1,724,489		Addition During the year		169,500
	Add : Reserve fund programme		9,657,035		Loans & Advances		360,665
	Less : Transfer from Reserve Fund	Sch-VII	120,719	436,202			
120,719	<u>Revolving Fund - Material</u>						
	<u>Restricted Funds - GRANTS</u>						
	Opening Balance						
	Add : Receipt during the year	Sch-III	4,923,311	293,910	Cash in Hand		19,307
	Less : Utilization		1,695,006	23,386	Cash in Bank		188,536
	Less : Refund of Unutilised Grant - UNFPA		1,369,305	10,862,546	Bank Accounts		1,879,085
					ICICI Bank A/c. No. 017101010215		27,062
					Bank of India A/c No-604510110008251		
					Axis Bank A/c No.914010036414582		
					Union Bank Flexi A/c. No.545802010001734		
					Union Bank. No.545802010011988		253,381
					Union Bank. No.545802010013090		17,870
	<u>Current Liabilities:</u>				Fixed Deposits		2,385,241
8,191	Book Overdraft - Union Bank Flexi A/c 1734 (Temp)		39,653		FFD Account		190,000
	Provision for NPS			39,653	Fixed Deposit		9,000,000
<b>14,767,746</b>		<b>Total Rs.</b>	<b>14,963,366</b>	<b>14,767,746</b>		<b>Total Rs.</b>	<b>14,963,366</b>

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre for Health and Social Justice  
Abhijit Das Managing Trustee  
Renu Khanna Trustee



12 Sept 2019

In terms of our even dated report Attached

for Subhash Mittal & Associates  
Chartered Accountants  
Firm Regn. No. - 009975N  
NEW DELHI  
Subhash Mittal Partner  
Membership No. 083619 UDIN

19083619/11/2019/3601



**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**

RECEIPT AND PAYMENT OF GENERAL ACCOUNT  
FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019

PREVIOUS YEAR	RECEIPT	Schedule	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	Schedule	CURRENT YEAR	
8,400	<u>Opening Balance:</u> Cash in Hand		23,978		<u>Utilisation</u>	Sch-III	1,695,005.00	
111,335	Cash In Bank		293,910		UNFPA			1,369,305
650,623	(ICICI Bank A/c No. 017101010215 Bank of India A/c No. 604510110008251 Union Bank A/c No. 545801010050503 Axis Bank A/c No. 914010036414582 Union Bank Flexi A/c No. 545802010001734 Union Bank . No. 545802010011988 Union Bank . No. 545802010013090		23,386	1,571,261	Refund Of Grant CHSJ Programme CHSJ Programme			3,064,311
452,677	Advances & Imprest (Opening)	Sch-III	11,242,290	428,011	<u>Fixed Asset</u>	Sch-III	2,867,861	
10,660,946	Grant Received From			45,469	Office Equipment/Projector		63,720	
9,974	UNFPA			135,369	Furniture and Fixture		3,690	
	UNICEF			44,000	Electrical Equipment			
	Bank Interest			832,978	Air Conditioner			
535,550	CHSJ Programme Receipt	Sch-III	3,051,747	4,923,311	Car		35,999	
	CHSJ Programme			1,859,000	General Admin. Expenses		103,409	
1,453,714	Misc. Receipt			17,564	Online Course			
863,409	Bank Interest				Consultancy Fee			
20,940	TDS Interest Received			2,030,072	Office Expenses		86,966	
47,514	Registration fees				Travel Expenses		38,590	
190,000	Sale of Old Car				Donation			
	Other Income				Exhibition Fee			
	Security Refund			29,110	Trustee Meeting			
129,000				Vehicle Running Expenses				
				Bank Charges				
				Capacity Building Staff				
				Enquiry Committee				
				Legal and Audit Fee				
				Office Rent				
				Fund Raising Exp				
				Salary				
				Security Deposit				
				Advances & Imprest (Closing)				
				Fixed Deposit				
				FFD				
				Closing Balance				
				Cash in Hand				
				ICICI Bank A/c No. 017101010215				
				Bank of India A/c No. 604510110008251				
				Axis Bank A/c No. 914010036414582				
				Union Bank Flexi A/c No. 545802010001734				
				Union Bank . No. 545802010011988				
				Union Bank . No. 545802010013090				
15,134,089	Total Rs.		19,643,198	15,134,089	Total Rs.		19,643,198	

The schedules referred to above, including Accounting Policy Notes form an Integral part of the financial statement

For & on behalf of:  
Centre for Health and Social Justice  
Ajay Dixit  
Managing Trustee

Renu Khanna  
Trustee

12 Sept 2019

In terms of our even dated report Attached

for Subhash Mittal & Associates  
Chartered Accountants  
Firm Regd. Ac. No. 0092/28  
Mumbai

Subhash Mittal  
Partner

Membership No. 983619  
UDIN

19083619/AAA73601

**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**INCOME AND EXPENDITURE OF GENERAL ACCOUNT**  
**FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019**

PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR
-	<u>Grants General</u> Programme Expenses Administrative Expenses		1,583,653.00 111,353.00	-	<u>Grants General (Incl. Interest)</u> Received During the year Add : Unutilized as on 01/04/2018 Less : Refund during year Less : Unutilized as on 31/03/2019		4,923,311 (1,369,305) (1,859,000)
1,571,261	<u>CHSJ Programme Expenses</u> Administrative Expenses	Sch-III	2,867,860.84	1,453,714	<u>CHSJ Programme Income</u> Received During the year Add : Unutilized as on 01/04/2019	Sch-III	2,030,072
8,819	<u>General Admin. Expenses</u> Online Course				<u>Misc. Income</u> Bank Interest		860,887
26,088	Consultancy Fee			863,409	TDS Interest Received		29,516
128,896	Office Expenses		86,966.00	20,940	Consultancy		100,000
55,789	Travel Expenses		38,529.78	-	Registration fees		-
8,500	Donation			47,514	Other Income		29,110
35,400	Exhibition Fee				Depreciation transferred from Capital Reserve Fund		125,059
156,612	Loss on Sale of Vehicle		50,651.00	9,661	Transfer from Reserve Fund		-
218,180	Trustee Meeting Expenses		34,659.00	700,241	Excess of Exp. over Income		-
12,022	Vehicle Running Expenses		5,087.04				
	Bank Charges		162,632.00				
	Capicity Building Staff		223,374.00				
	Enquiry Committee		220,080.00				
	Legal and Audit Fee		15,000.00				
	Office Rent		96,129.00				
	Fund Raising Exp		28,510.00				
	Written Off of Assets		774,256.00				
285,625	Salary						
244,673	Depreciation						
343,615	Transfer to reserve fund						
	Transfer to Revolving Fund-Material						
	Excess of Income over expenditure						
<b>3,095,480</b>			<b>Total Rs.</b>	<b>3,095,480</b>			<b>Total Rs.</b>
			<b>6,594,139</b>				<b>6,594,139</b>

The schedules referred to above, including Accounting Policy Notes form an integral part

For & on behalf of:


Centre For Health and Social Justice

*Abhijit Das*  
 Abhijit Das  
 Managing Trustee

*Renu Khanna*  
 Renu Khanna  
 Trustee

12 Sept. 2019

In terms of our even dated report Attached

for Subhash Mittal & Associates  
 Chartered Accountants  
 Firm Regd. No. - 069976N  
  
 Subhash Mittal  
 Partner  
 Membership No. 083619  
 :UDIN  
**19083619A AAAA Z3601**

**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**FIXED ASSETS SCHEDULE (INDIAN ACCOUNT)**  
**FOR THE YEAR ENDED 31ST MARCH 2019**

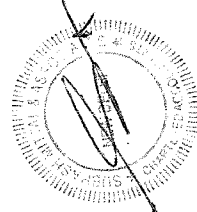
**SCHEDULE - I**

**CHSJ Assets**

Sl. No.	Particulars	Rate	Gross Block as on 01.04.2018	Addition in Current Year		Disposal/Discarded	Total	Depreciation		Disposal/Discarded	Total Depreciation as on 31.03.19	WDV as on 31.03.2018	WDV as on 31.03.2019
				Before 30th Sep	After 30th Sep			Upto 31.03.18	For the year				
1	Office Equipment/Projector	15%	328,649			34,489	294,160	130,363	29,743	19,611	140,495	198,286	153,665
2	Computer	40%	600,702	35,999		102,003	534,698	576,324	24,151	101,193	499,282	24,378	35,416
3	Electrical Equipment	15%	17,932	3,690	1		21,621	10,590	1,378		11,968	7,342	9,653
4	Air Conditioner	15%	225,865				225,865	133,699	13,825		147,524	97,166	78,341
5	Furniture & Fixture	10%	737,984	63,720		32,710	768,994	321,865	47,984		349,960	416,119	419,034
6	Car	15%	832,978				832,978	124,947	106,205		231,152	708,031	601,826
	<b>Total Rs.</b>		<b>2,744,110</b>	<b>99,719</b>	<b>3,690</b>	<b>169,203</b>	<b>2,678,316</b>	<b>1,297,788</b>	<b>229,286</b>	<b>140,693</b>	<b>1,380,981</b>	<b>1,446,322</b>	<b>1,297,935</b>

**Project Assets**

Sl. No.	Particulars	Rate	Gross Block as on 01.04.2018	Addition in Current Year		Disposal/Discarded	Total	Depreciation		Sale & Adjustment	Total Depreciation as on 31.03.19	WDV as on 31.03.2018	WDV as on 31.03.2019
				Before 30th Sep	After 30th Sep			Upto 31.03.18	For the year				
2	Computer Hardware	40%	179,644				179,644	165,153	5,796		170,949	14,491	8,695
	<b>Total Rs.</b>		<b>179,644</b>				<b>179,644</b>	<b>165,153</b>	<b>5,796</b>		<b>170,949</b>	<b>14,491</b>	<b>8,695</b>
	<b>Total Asset Rs.</b>		<b>2,923,754</b>	<b>99,719</b>	<b>3,690</b>	<b>169,203</b>	<b>2,857,960</b>	<b>1,462,941</b>	<b>229,082</b>	<b>140,693</b>	<b>1,551,350</b>	<b>1,460,813</b>	<b>1,306,630</b>



**CENTRE FOR HEALTH AND SOCIAL JUSTICE  
GENERAL ACCOUNT  
FOR THE YEAR ENDED 31ST MARCH 2019**

Scheduled - II

**Net Advances**

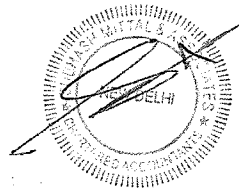
Detail	Amount
Ticket Advance	12,952
Drishti Printer	138,002
GST Receivable	4,100
IIC	37,466
TDS receivable	168,145
<b>Total Rs.</b>	<b>360,665</b>

**Committed Liability**

Detail	Amount
Provision for NPS	
<b>Total Rs.</b>	-

**Net Advance**

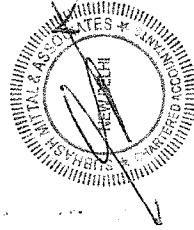
**360,665**



# CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI

Schedule - III  
FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019  
CHSJ Programme

Sl. No	Donor Name	Opening Balance	Receipts	Bank Interest	Refund	Total Receipts	Programme Exp	Administrative Exp.	Total Utilization	Closing Balance
1	CHSJ Programme	-	1,214,174	-	-	1,214,174	1,938,663	-	1,938,663	(724,489)
2	CHSJ-KO	-	815,898	-	-	815,898	929,197	-	929,197	(113,299)
3	Grant Programme YFHS (UNFPA)	-	3,051,747	12,564	(1,369,305)	3,064,311 (1,369,305)	1,583,653	111,353	1,695,006	-
4	TSM (UNICEF)	-	1,859,000	-	-	1,859,000	-	-	-	1,859,000
	<b>Total Grant</b>	-	<b>6,940,819</b>	<b>12,564</b>	-	<b>5,584,078</b>	<b>4,451,514</b>	<b>111,353</b>	<b>4,562,867</b>	<b>1,021,211</b>



**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT**  
 AS ON 31ST MARCH, 2019

PREVIOUS YEAR	LIABILITIES	Schedule	CURRENT YEAR	PREVIOUS YEAR	ASSETS	Schedule	CURRENT YEAR
235,212	<b>Capital Reserve Fund</b>		174,494	858,563	<b>Fixed Assets</b>	SCH-IV	801,629
-	Balance as per last Balance Sheet		46,201		Gross Block		
(60,718)	Add : Asset during the year (As per contra)		19,896				
	Less: Written off Assets Trfr. to I&E		44,480				
	Less: Dep. On Project assets trnsf. To I&E			156,319			
623,351	<b>Depreciation Reserve Fund</b>	SCH-IV	684,069				
60,718	Balance as per last Balance Sheet		44,480				
	Add : Depreciation during the year		83,239	645,310			
	Less : Depreciation during the year						
789,738	<b>General reserve</b>		155,774		<b>Current Assets</b>	SCH-V	23,071,291
(633,964)	Balance as per last Balance Sheet		155,774		Cash in Hand		7,382
	Less: (Deficit)/Surplus transferred to I & E				Union Bank of India		13,838,316
20,809,845	<b>Restricted Funds :</b>	SCH-VI	15,892,516	4,897	Fixed Deposits		8,000,000
34,070,737	<b>FOREIGN GRANTS UNUTILIZED</b>		41,111,689	15,540,126	Loans & Advances		1,225,593
	Opening Balance		57,004,205	503,267			
	Add: Receipts during the year		97,151				
283,606	Add : Bank Interest During the Year		34,030,065				
(39,271,672)	Less: Utilization						
<b>16,906,853</b>			<b>Total Rs.</b>	<b>16,906,853</b>			<b>Total Rs.</b>
							<b>23,872,920</b>

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre For Health and Social Justice

*Abhijit Das*

Abhijit Das  
Managing Trustee

Renu Khanna  
Trustee

12 Sept 2019

In terms of our even dated report Attached

for Subhash Mittal & Associates  
Chartered Accountants  
Firm Regn. No. 009976N

*Subhash Mittal*  
Subhash Mittal  
Partner

Membership No. 083619  
19083619AAA AAZ3601 UDIN

**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**RECEIPTS AND PAYMENT OF FOREIGN CONTRIBUTION ACCOUNT**  
**FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019**

PREVIOUS YEAR	RECEIPTS	Schedule	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	Schedule	CURRENT YEAR
5,262	<u>Opening Balance</u>		4,897	39,271,672	Utilization	SCH-VI	30,619,779
21,322,433	Cash		15,540,126	1,614,214	Programme Expense		4,588,122
271,888	Union Bank of India 54580201001758		503,267		Admin Expense		46,200
	Net Loan and Advances				Fixed Assets		35,254,100
34,070,737	<u>Grant Received</u>	SCH-VI			<u>Closing Balance</u>		
943,249	Grant Received from Foreign source		41,111,689	4,897	Cash		7,382
320,607	Bank interest on FD		976,802	15,540,126	Cash in Bank		13,838,316
	Bank interest on Saving A/c		188,610	503,267	Union Bank of India 54580201001758		8,000,000
					Fixed Deposit		1,225,593
					Net Advances	SCH-V	23,071,291
<b>56,934,176</b>			<b>58,325,391</b>	<b>56,934,176</b>			<b>58,325,391</b>

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre For Health and Social Justice

Abhijit Das  
Managing Trustee

Renu Khanna  
Trustee

In terms of our even dated report Attached

for Subhash Mittal & Associates  
Chartered Accountants  
Firm Regd No. F009976N



12 Sept 2019

19083619AAAAAZ3601

**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**INCOME AND EXPENDITURE OF FOREIGN CONTRIBUTION ACCOUNT**  
**FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019**

PREVIOUS YEAR	EXPENDITURE	Schedule	CURRENT YEAR	PREVIOUS YEAR	INCOME	Schedule	CURRENT YEAR
35,051,008	Expenditure met from Foreign Grant	Sch-VI	30,665,979	34,354,343	Grants foreign (Incl. Interest) Received During the year Add : Unutilized as on 01/04/2018 Less : Unutilized as on 31/03/2019	Sch-VI	41,208,840
4,220,664	Programme Expenses		3,364,086	(15,892,516)			15,892,516
1,614,214	Administrative Expenses						
	<u>Other Expenses</u>				Other Income		
	Salary		836,655	104,805	Bank interest		176,359
	Legal and Audit Fee		105,675	875,445	Interest earned on Fixed Deposit		891,902
	Office Maintenance		281,705		Transfer from Capital fund for Write off		
60,718	Depreciation		44,480	60,718	Depreciation transfer from Capital Fund		
	Written of Assets		19,896				44,480
	Surplus transferred to Revenue Reserve			633,964	Trf from Revenue Reserve to meet deficit for the yr		155,774
<b>40,946,604</b>	<b>Totals</b>		<b>35,318,476</b>	<b>40,946,604</b>			<b>35,318,476</b>

The schedules referred to above, including Accounting Policy Notes form an integral part of the financial statement

For & on behalf of:

Centre For Health and Social Justice

Abhijit Das

Managing Trustee

*Abhijit Das*

Renu Khanna

Trustee

*Renu Khanna*

Trustee

12 Sept 2019

In terms of our even dated report Attached

for Subhash Mittal & Associates  
 Chartered Accountants  
 Firm Regn. No. - 069976N

*Subhash Mittal*  
 Partner

Membership No. 083619

JUDIN

19083619AAAAA73601



# CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI

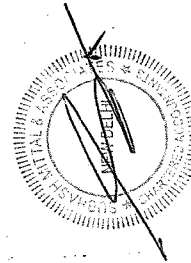
FOR THE YEAR ENDED 31ST MARCH 2018

Schedule -VI

FOREIGN CONTRIBUTION ACCOUNT

FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019

Sl. No	Donor Name	Supporting Sched.	Opening Balance	Receipts	Bank Interest	Total Receipts	Programme Exp	Administrative Exp.	Fixed Assets	Total Utilization	Closing Balance
	<b>Grant Programme</b>										
1	Federacion Centro Rural Joven Vid Juan (Breaking the Cycle)	A	115,999	1,536,597	-	1,536,597	1,122,553	-	-	1,122,553	530,043
2	Ford Foundation-Ek Saath Project	B	6,710,561	-	-	-	6,315,887	572,454	-	6,888,341	(177,780)
3	Ford Foundation - Rajasthan Project	C	1,257,733	-	-	-	995,723	262,010	-	1,257,733	6,159,901
4	The William Flora Hewlett Foundation	D	11,223,451	-	-	-	4,629,059	434,491	-	5,063,550	449,912
5	Global Challenges Research Fund (GCRF)	E	-	449,912	-	449,912	-	-	-	-	778,507
6	Global Fund for Community Foundations (GFCE)	F	-	778,507	-	778,507	-	-	-	-	-
7	Swiss Aid	G	-	1,868,474	-	1,868,474	1,690,754	177,720	-	1,868,474	-
8	OAK Foundation	H	-	7,240,263	97,151	7,337,414	6,517,655	622,333	-	7,139,988	0
9	CHSJ-KI	I	-197,426	310,441	-	310,441	69,190	-	46,200.00	115,390	195,051
10	TIDES Foundation	J	-3,217,801	14,977,613	-	14,977,613	4,756,266	774,539	-	5,530,805	6,229,007
11	SAHAYOG Society	K	-	65,000	-	65,000	65,000	-	-	65,000	-
12	Amplify	L	-	13,884,882	-	13,884,882	4,457,692	520,540	-	4,978,232	8,906,650
	<b>Total Grant</b>		<b>15,892,516</b>	<b>41,111,689</b>	<b>97,151</b>	<b>41,208,840</b>	<b>30,619,779</b>	<b>3,364,086</b>	<b>46,200</b>	<b>34,030,065</b>	<b>23,071,291</b>
15	Bank interest-FD		155,774	-	891,902	891,902	-	1,047,676	-	1,047,676	0
16	Bank interest		-	-	176,359	176,359	-	176,359	-	176,359	0
	<b>Total interest income</b>		<b>155,774</b>	<b>-</b>	<b>1,068,261</b>	<b>1,068,261</b>	<b>-</b>	<b>1,224,035</b>	<b>-</b>	<b>1,224,035</b>	<b>0</b>
	<b>Total</b>		<b>16,048,290</b>	<b>41,111,689</b>	<b>1,165,412</b>	<b>42,277,101</b>	<b>30,619,779</b>	<b>4,588,122</b>	<b>46,200</b>	<b>35,254,100</b>	<b>23,071,291</b>



**CENTRE FOR HEALTH AND SOCIAL JUSTICE (CHSJ), NEW DELHI**  
**FOR THE PERIOD 01ST APRIL 2018 TO 31ST MARCH 2019**

**Schedule -VII**

**General Reserve - General Account**

Sl. No	Particulars	As per Last BS	Add	Less	Closing Balance
1	CHSJ General Fund	9,100,000		1,000,000.00	8,100,000
2	Family Planning Services	231,361		231,361.00	-
3	2nd MenEngage Global Symposium	994,204		91,895.00	902,309
5	MAGE Programme	1,055,959		401,233.00	654,726
	<b>Total Other Programme Contribution</b>	<b>11,381,524</b>		<b>1,724,489</b>	<b>9,657,035</b>

