



FORM 10B
[See Rule 17B]

**(Audit Report Under Section 12A(b) of the Income-tax Act, 1961, in the case of
Charitable or religious trusts or institutions)**

We have examined the Balance Sheet of **MAMTA - Health Institute for Mother & Child** as at 31st March, 2021 and the Income and expenditure Account for the period ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the Audit. In our opinion proper books of account have been kept by the above named institution so far as appears from our examination of the books.

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 :-

- i) in the case of the Balance Sheet, of the state of Affairs of the above named institution as at 31st March, 2021 and
- ii) in the case of the Income & Expenditure account of the excess of Income over Expenditure of its accounting year ending 31st March, 2021.

The prescribed particulars are annexed hereto.

FOR CHARNALIA BHATIA & GANDHI
CHARTERED ACCOUNTANTS.
Firm Registration N. : 012008N

(ARUN BHATIA)
Partner
Membership No. : 082789
UDIN :- 22082789ACCCNX1361



Place : New Delhi
Date : 04/01/2022

ANNEXURE

**APPLICATION FOR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF
PERSON REFERRED TO IN SECTION 13 (3).**

1. Whether any part of the income or property of the trust /institution was lent or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any. NO
2. Whether any land, building or other property of the trust/ institution was made, or continued to be made available for the use of the property and the amount of rent or compensation charged if any. NO
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or other wise? If so, give details. NO
4. Whether the services of the trust /institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. NO
5. Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person ? If so, give details thereof together with the consideration paid. NO
6. Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received. NO
7. Whether any income or property of the trust /institutions during the previous year to any such person? If so, give details thereof together with the amount of income or value of property so diverted. NO
8. Whether the income or property of the trust/ institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details. NO





ANNEXURE
Statement of Particulars
APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purpose in India during that year 38,87,27,820.33
2. Whether the trust/ institution has exercised the option under clause (2) of the explanation to section 11 (1) ? if so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. 0.00
3. Amount of income accumulated or set apart/ finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from the property held under trust wholly/in part only for such purposes. 4,99,03,631.08
4. Amount of income eligible for exemption under section 11(1) (c) give details NO
5. Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section 11(2) 4,00,00,000.00
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11-(2) (b)? if so, details thereof YES
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? if so, the details thereof. NO





8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11 (2) in any earlier year.

a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NO

b) has ceased to remain invested in any security referred to in section 11(2) (b) (i) or deposited in any account referred to in section 11(2) (b) (ii) or section 11(b) (2) (iii) or NO

c) has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? if so, the details thereof. NO

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment (Rs.)	Income from the investment (Rs.)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No

FOR CHARNALIA BHATIA & GANDHI
CHARTERED ACCOUNTANTS.

Firm Registration N. : 012006N

(ARUN BHATIA)

Partner

Membership No. : 082789

UDIN :- 22082789ACCCNX1361

Place : New Delhi

Date : 26/10/2020



MAMTA - HEALTH INSTITUTE FOR MOTHER AND CHILD, NEW DELHI - 110 048
BALANCE SHEET AS AT 31ST MARCH 2021

LIABILITIES	Amount 31.03.2021	ASSETS	Amount 31.03.2021
<u>CAPITAL FUND</u>		<u>FIXED ASSETS</u>	
Opening Balance	42,12,91,065	(As per Schedule (A))	2,63,71,392
Less: Staff Welfare fund created during the Year	(5,07,020)		
Add: Excess of Income over Expenditure during the Year	<u>4,70,71,602</u>	<u>CURRENT ASSETS, LOANS & ADVANCES</u>	
	46,88,69,687	<u>CURRENT ASSETS</u>	
<u>CORPUS FUND</u>	3,00,000	Cash in Hand	1,00,826
		Cash at Bank (as per Schedule B)	<u>6,61,45,719</u>
			6,62,46,545
<u>CURRENT LIABILITIES</u>		<u>INVESTMENTS</u>	
Expenses Payable	2,81,92,164	Fixed Deposits	40,94,46,173
		Accrued Interest	<u>1,84,42,495</u>
<u>STAFF WELFARE FUND</u>			42,78,88,668
Opening Balance	4,91,94,527	<u>ADVANCES</u>	
ADD: Created during the year	<u>1,51,57,135</u>	Advances recoverable in cash or in kind for value to be received	2,50,00,328
	6,43,51,662	Security Deposit	<u>5,42,425</u>
Less: Utilised During the Year	<u>1,56,64,155</u>		2,55,42,753
	4,86,87,507		
Total Rs.	<u>54,60,49,358</u>	Total Rs.	<u>54,60,49,358</u>



AS PER OUR REPORT OF EVEN DATE
FOR CHARNALIA BHATIA AND GANDHI
CHARTERED ACCOUNTANTS

FRN No. :-012006N

Arun Bhatia

ARUN BHATIA
Partner

FOR MAMTA - HEALTH INSTITUTE FOR MOTHER AND CHILD

Dr. Sunil Mehra
Dr. Sunil Mehra
Executive Director

Girish Bhasin
Girish Bhasin
Secretary

Place : New Delhi
Date : 4th January 2022
UDIN : 22082789ACCCNX1361

MAMTA - HEALTH INSTITUTE FOR MOTHER AND CHILD, NEW DELHI - 110 048

SCHEDULE "A" TO BALANCE SHEET AS AT 31.03.2021 FIXED ASSETS

Particulars	Rate of Depreciation	Balance as 1.4.2020	Addition Before Sep 2020	Addition After Sep 2020	Sale of Assets	Total	Depreciation	Written off / Loss on Sale	WDV as on 31.03.2021
Land & Building G.K.Enclave	5%	1,34,69,539	-	-	-	1,34,69,539	6,73,477	-	1,27,96,062
Air Conditioner	15%	5,24,161	1,86,027	-	4,451	7,05,737	1,02,879	19,879	5,82,979
Computer	40%	23,45,284	2,79,244	19,70,733	12,282	45,82,979	14,16,816	88,733	30,77,430
Cooler	15%	2,29,931	26,101	-	-	2,56,032	38,404	-	2,17,628
Electrical Equipments	15%	1,50,085	32,256	33,470	1,975	2,13,836	28,242	16,061	1,69,533
Acquagurrd	15%	13,379	-	11,000	-	24,379	2,832	-	21,547
Fan	15%	1,67,787	12,100	3,080	820	1,82,147	26,542	7,478	1,48,127
Fax Machine	15%	875	-	-	-	875	131	-	744
Furniture & Fixture	10%	61,06,854	38,217	4,28,665	7,12,392	58,61,344	2,62,173	31,06,287	24,92,884
Generator	15%	2,47,913	-	-	33,256	2,14,657	9,920	1,48,525	56,212
EPBX System	15%	65,266	-	-	2,580	62,686	7,675	11,521	43,490
Health Equipments	15%	18,14,914	-	-	3,32,032	14,82,882	-	14,82,882	-
Land & Building (TIGRI)	5%	1,54,554	-	-	-	1,54,554	7,728	-	1,46,826
Medical Equipments	15%	1,26,495	52,650	22,156	1,500	1,99,801	20,636	51,150	1,28,015
Inverter	15%	5,09,861	-	72,189	-	5,82,050	81,894	20,724	4,79,432
Photocopy Machine	15%	29,204	-	-	-	29,204	4,380	-	24,824
Refrigerator	15%	86,820	-	20,500	1,419	1,05,901	13,398	6,335	86,168
UPS	15%	1,19,754	-	-	21,909	97,845	-	97,845	-
Tablets	40%	6,07,272	1,40,888	6,03,844	5,000	13,47,004	4,20,032	-	9,26,972
Television	15%	3,79,519	-	-	-	3,79,519	56,927	-	3,22,592
V.C.P AND CAMERA	15%	1,89,249	9,747	11,271	791	2,09,476	30,046	10,272	1,69,158
Voice Recorder/ Home Theater	15%	1,09,341	-	10,550	3,450	1,16,441	14,364	15,410	86,667
Mobile Phone/ Data Card	15%	83,240	-	68,799	-	1,52,039	17,646	-	1,34,393
Multy Media Projector	15%	3,95,123	1,82,900	-	-	5,78,023	86,703	18,831	4,72,489
Water Coolar/ Purifire	15%	57,964	-	-	1,741	56,223	7,267	7,774	41,182
Vehicles	15%	44,07,104	-	-	-	44,07,104	6,61,065	-	37,46,039
TOTAL		3,23,91,487	9,60,130	32,56,257	11,35,598	3,54,72,276	39,91,177	51,09,707	2,63,71,392



AS PER OUR REPORT OF EVEN DATE
FOR CHARNALIA BHATIA AND GANDHI
CHARTERED ACCOUNTANTS

FRN No. :-012006N

Arun Bhatia

Place : New Delhi

Date : 4th January 2022

UDIN : 22082789ACCCNX1361

ARUN BHATIA
Partner

FOR MAMTA - HEALTH INSTITUTE FOR MOTHER AND CHILD

Dr. Sunil Mehra
Dr. Sunil Mehra
Executive Director

Girish Bhasin
Girish Bhasin
Secretary

MAMTA-HEALTH INSTITUTE FOR MOTHER AND CHILD , NEW DELHI-110 048

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2021

EXPENDITURE	Amount in Rs. 31.03.2021	INCOME	Amount in Rs. 31.03.2021
To Salaries and Allowances	23,44,14,734	By Grants Received	43,90,30,743
To Training , Workshops Cost	1,94,45,556	By Interest Received	3,58,77,402
To Grants disbursed	18,89,209	By Contribution & Donation	36,80,081
To Printing & Stationery	15,13,633		
To Conveyance	1,36,17,757		
To Medicine Expenses	23,17,753		
To Office Repairs & Maintenance	93,79,996		
To Rent	74,05,960		
To Travelling Expenses	2,38,94,994		
To Conference, Meeting &	27,53,063		
To Printing & Publication	22,07,075		
To Books & Periodicals	1,76,262		
To IEC Material	11,25,764		
To Research & Documentation	35,73,744		
To Telephone & Fax	27,04,104		
To Postage & Telegram	7,27,790		
To Vehicle Repair & Maintenance	8,16,093		
To Consultancy Charges	6,89,41,776		
To Water & Electricity	12,06,619		
To Staff Welfare paid	1,56,64,155		
To Grant in Aid Returned	18,92,677		
Procurement & Distribution of			
Ration & Hygiene Kit	21,85,914		
To Covid 19 Awareness Expenses	7,58,455		
To Recruitment Expenses	4,78,977		
To Insurance	5,85,816		
To Bank Charges	1,45,462		
To Photocopy Expenses	4,06,909		
To Generator Maintenance	12,030		
To Audit Fees	1,47,500		
To Assets Written Off	2,31,073		
To Depreciation	39,91,177		
To HFN Centre Expenses	69,04,598		
To Excess of Income over			
Expenditure during the Year	4,70,71,602		
Total	47,85,88,226	Total	47,85,88,226



AS PER OUR REPORT OF EVEN DATE
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CHARTERED ACCOUNTANTS

FRN No. :-012006N

[Signature]

ARUN BHATIA
Partner

FOR MAMTA-HEALTH INSTITUTE
FOR MOTHER AND CHILD

[Signature] *[Signature]*
Dr. Sunil Mehra **Girish Bhasin**
Executive Director Secretary

Place : New Delhi
Date : 4th January 2022
UDIN : 22082789ACCCNX1361

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UPS	15%	1,19,754	-	-	21,909	97,845	-	97,845	-
Tablets	40%	6,07,272	1,40,888	6,03,844	5,000	13,47,004	4,20,032	-	9,26,972
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AS PER OUR REPORT OF EVEN DATE
FOR CHARNALIA BHATIA AND GANDHI
CHARTERED ACCOUNTANTS
FRN No. :-012006N

FOR MAMTA - HEALTH INSTITUTE FOR MOTHER AND CHILD



Place : New Delhi

Date : 4th January 2022

UDIN : 22082789ACCCNX1361

ARUN BHATIA
Partner

(Signature of Arun Bhatia)

Dr. Sumi Mehra
Executive Director

(Signature of Dr. Sumi Mehra)

Girish Bhasin
Secretary

(Signature of Girish Bhasin)

MAMTA HEALTH INSTITUTE FOR MOTHER & CHILD.
NOTES ON ACCOUNTS AS ON 31ST MARCH, 2021

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The Accounts are prepared on a historical cost conventions and materially complies with the mandatory accounting standards issued by the Institute of Chartered Accountants of India. The significant accounting policies followed by the Society are stated below:

i. FIXED ASSETS AND DEPRECIATION

Expenditures which are of a capital nature are capitalized at cost which comprises of purchase price (net of rebates and discounts), import duties, levies and any directly attributed cost of bringing the assets to its working, condition of the intended use. Depreciation has been charged on W.D.V basis.

ii. INVESTMENTS

The investment in Fixed Deposits are stated at principle and accrued interest thereon has been shown separately.

iii. INVENTORIES

There are no inventories carried by the society at the end of the year.

iv. REVENUE RECOGNITION

Revenue has been recognized on accrual basis in the accounts.

v. RETIREMENT BENEFITS

P.F. Act is applicable to the Society. The Society has deposited PF dues of the employees according to the Act. The society has formed a Group gratuity trust for the payment of gratuity to its staff.

vi. DEFERRED REVENUE EXPENDITURE

There is no deferred revenue expenditure.

vii. CONTINGENT LIABILITIES

All liabilities have been provided for in the Accounts except liabilities of a contingent nature.



	Current Year	Previous Year
2. Total receipts		
Grants	43,90,30,743	42,90,85,930
Interest	3,58,77,402	3,64,02,406
Contribution	36,80,081	40,02,890
Registration Fee for IAAH	NIL	NIL
3. Contingent Liabilities	NIL	NIL
4. Provision for Staff Welfare Fund has been made of	(5,07,020)	98,47,543
5. Claims against Society not acknowledged as debts	NIL	NIL

6. In the opinion of the Board current assets, loans and advances are approximately of the value stated in the Balance Sheet if revised in the ordinary course of business, the provisions for depreciation and all known liabilities are adequate and not in excess of the amount reasonably necessary



Place: New Delhi
Date: 4th January 2022
UDIN : 22082789ACCCNX1361

AS PER OUR REPORT OF EVEN DATE
FOR CHARNALIA BHATIA & GANDHI
CHARTERED ACCOUNTANTS

(ARUN BHATIA)
Partner.