

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 AND CHILD as at 31st March 2022 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, 2022 and
- ii) In the case of the Income & Expenditure account of the excess of Income over Expenditure of its accounting year ending 31st March 2022.

The prescribed particulars are annexed hereto.

FOR CHARNALIA BHATIA AND GANDHI
CHARTERED ACCOUNTANTS.



(ARUN BHATIA)

Partner

Dtd. 3rd September 2022

UDIN: 22082789AZPADP6935



MAMTA - HEALTH INSTITUTE FOR MOTHER AND CHILD, NEW DELHI - 110 048
BALANCE SHEET AS AT 31ST MARCH 2022

CHARNALIA BHATIA AND GANDHI
CHARTERED ACCOUNTANTS

LIABILITIES	Amount 31.03.2022	ASSETS	Amount 31.03.2022
CAPITAL FUND		PROPERTY, PLANT & EQUIPMENTS	
Opening Balance	46,88,69,687	(As per Schedule (A))	2,46,49,745
Add: Excess of Income over Expenditure during the Year	(1,48,57,247)	CURRENT ASSETS, LOANS & ADVANCES	
		CURRENT ASSETS	
CORPUS FUND		Cash in Hand	1,09,029
		Cash at Bank (as per Schedule B)	9,05,51,823
CURRENT LIABILITIES		INVESTMENTS	
Expenses Payable	3,10,34,375	Fixed Deposits	38,34,54,506
		Mutual Funds	1,73,33,315
		Accrued Interest	40,07,87,821
STAFF WELFARE FUND		ADVANCES	
Opening Balance	4,86,87,507	Advances recoverable in cash or in kind for value to be received	2,85,00,818
ADD: Created during the year	1,57,30,563	Security Deposit	6,84,778
	6,44,18,070		2,91,85,596
Less: Utilised During the Year	44,80,871		
Total	<u>Rs. 54,52,84,014</u>	Total	<u>Rs. 54,52,84,014</u>

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

FRN No. 012006N

ARUN BHATIA
Partner

Place : New Delhi
Date : 03/09/2022
UDIN : 220082789120YLK756Y



FOR MAMTA - HEALTH INSTITUTE FOR MOTHER AND CHILD

Dr. Sunil Mehra
Executive Director

Rajiv Kapoor
Secretary

MAMTA-HEALTH INSTITUTE FOR MOTHER AND CHILD , NEW DELHI-110 048
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 ST MARCH 2022

EXPENDITURE	Amount in Rs. 31.03.2022	INCOME	Amount in Rs. 31.03.2022
To Salaries and Allowances	28,00,68,972	By Grants Received	42,11,89,386
To Training ,Workshops Cost	6,25,18,122	By Interest Received	3,16,81,529
To Printing & Stationery	29,41,934	By Contribution & Donation	76,72,034
To Conveyance	1,84,83,632	By Excess of Expenditure over Income during the Year	1,48,57,247
To Medicine Expenses	7,13,053		
To Office Repairs & Maintenance	73,18,127		
To Rent	80,99,368		
To Travelling Expenses	85,58,490		
To Conference, Meeting & Seminar	1,07,88,543		
To Printing & Publication	98,59,347		
To Books & Periodicals	1,80,192		
To IEC Material	8,15,511		
To Research & Documentation	23,29,723		
To Telephone & Fax	26,06,650		
To Postage & Telegram	9,94,311		
To Vehicle Repair & Maintenance	5,61,890		
To Consultancy Charges	2,78,35,286		
To Water & Electricity	14,31,571		
To Staff Welfare	1,57,30,563		
To Grant in Aid Returned	20,17,134		
To Covid 19 Awareness Expenses	39,89,765		
To Recruitment Expenses	8,66,809		
To Insurance	3,58,024		
To Bank Charges	1,39,111		
To Photocopy Expenses	4,32,035		
To Generator Maintenance	3,630		
To Audit Fees	2,36,000		
To Assets Written Off	12,61,619		
To Depreciation	42,60,783		

TotalRs.

47,54,00,195

TotalRs.

47,54,00,195

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 : 03/09/2022

UDIN :22082789AZOYLK4661



Arun Bhatia
ARUN BHATIA
Partner

Dr. Sunil Mehra
Dr. Sunil Mehra
Executive Director

Rajiv Kapoor
Rajiv Kapoor
Secretary

MAMTA - HEALTH INSTITUTE FOR MOTHER AND CHILD, NEW DELHI - 110 048
 SCHEDULE "A" TO BALANCE SHEET AS AT 31.03.2022 PROPERTY, PLANT & EQUIPMENTS

CHARNALIA BHATIA AND GANDHI
 CHARTERED ACCOUNTANTS

Particulars	Rate of Depreciation	Balance as at 1.4.2021	Addition Before Sep 2021	Addition After Sep 2021	Sale of Assets	Total	Depreciation	Written off / Loss on Sale	WDV as on 31.03.2022
Land & Building G.K.Enclave	5%	1,27,96,062	-	-	-	1,27,96,062	6,39,803	-	1,21,56,259
Air Conditioner	15%	5,82,979	-	-	-	5,82,979	87,447	-	4,95,532
Computer	40%	30,77,430	10,35,804	15,02,559	1,04,900	55,10,893	18,18,420	3,69,094	33,23,379
Cooler	15%	2,17,628	36,480	26,740	7,950	2,72,898	32,477	43,013	1,97,408
Electrical Equipments	15%	1,69,533	-	23,399	-	1,92,932	27,185	-	1,65,747
Acquagurd	15%	21,547	-	-	-	21,547	3,232	-	18,315
Fan	15%	1,48,127	8,254	6,047	3,855	1,58,573	21,397	12,896	1,24,280
Fax Machine	15%	744	-	-	-	744	112	-	632
Furniture & Fixture	10%	24,92,884	97,605	1,61,450	19,915	27,32,024	2,53,037	1,58,848	23,20,139
Generator	15%	56,212	-	-	-	56,212	8,431	-	47,781
EPBX System	15%	43,490	-	-	-	43,490	6,524	-	36,966
Land & Building (TTGRI)	5%	1,46,826	-	-	-	1,46,826	7,341	-	1,39,485
Medical Equipments	15%	1,28,015	-	-	-	1,28,015	11,304	-	1,16,711
Inverter	15%	4,79,432	-	27,840	19,700	4,87,572	55,996	1,00,343	3,31,233
Photocopy Machine	15%	24,824	-	-	-	24,824	3,723	-	21,101
Projector	15%	-	-	1,28,914	-	1,28,914	9,669	-	1,19,245
Refrigerator	15%	86,168	-	-	-	86,168	12,925	-	73,243
Tablets	40%	9,26,972	1,13,823	14,22,057	-	24,62,852	7,00,730	-	17,62,122
Television	15%	3,22,592	-	-	-	3,22,592	48,389	-	2,74,203
V.C.P AND CAMERA	15%	1,69,158	22,399	15,989	-	2,07,546	29,932	-	1,77,614
Voice Recorder/ Home Theater	15%	86,667	-	-	-	86,667	13,000	-	73,667
Mobile Phone/ Data Card	15%	1,34,393	81,186	15,999	-	2,31,578	33,537	-	1,98,041
Multy Media Projector	15%	4,72,489	53,940	9,990	-	5,36,419	79,713	-	4,56,706
Water Cooler/ Purifire	15%	41,182	14,800	-	-	55,982	8,397	-	47,585
Vehicles	15%	37,46,039	-	-	8,48,200	28,97,839	3,48,062	5,77,425	19,72,352
TOTAL		2,63,71,392	14,64,291	33,40,984	10,04,520	3,01,72,147	42,60,783	12,61,619	2,46,49,745

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 : 03/09/2022
 UDIN : 22082789AZOY/147561

ARUN BHATIA
 Partner

Dr. Suniti Mehra
 Executive Director

Rajiv Kapoor
 Secretary



MAMTA HEALTH INSTITUTE FOR MOTHER & CHILD.
NOTES ON ACCOUNTS AS ON 31ST MARCH, 2022

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	42,11,89,386	43,90,30,743
Interest	3,16,45,303	3,58,77,402
Contribution	76,72,034	36,80,081
Registration Fee for IAAH	NIL	NIL
3. Contingent Liabilities	NIL	NIL
4. Provision for Staff Welfare Fund has been made of	1,12,49,692	(5,07,020)
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



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

(ARUN BHATIA)
Partner.

Place: New Delhi
Date: 3rd September 2022