

**Independent Auditor's Report
of IAD's Financial Statements 2016-17**



Institute of Applied Dermatology
Effective Care through Integrative Medicine

A Not for profit organization registered U/s 25 of companies act 1956

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Independent Auditor's Report

To,

The Members of
Institute of Applied Dermatology
Kasaragod

Report on the Standalone Financial Statement

I have audited the accompanying financial statements of **Institute of Applied Dermatology**, which comprise the Balance Sheet as at 31st March 2017, the Statement of Income & Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit.

I have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. I conducted my audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 financial control relevant to the Company's preparation of the financial statements that give 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 Company's Directors, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion on the financial statements.

Opinion

In my opinion and to the best of my information and according to the explanations given to me, 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, of the state of affairs of the Company as at 31st March 2017, and its profit and its cash flows for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, I give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 143(3) of the Act, I report that:
 - a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit.
 - b) In my opinion proper books of account as required by law have been kept by the Company so far as appears from my examination of those books.
 - c) The Balance Sheet, Statement of Income & Expenditure, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In my opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on 31 March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2017, from being appointed as a director in terms of Section 164(2) of the Act
 - f) With respect to the separate report as per the Chapter X, Clause (i) of Sub Section (3) of section 143 regarding the adequacy of the internal financial control over financial reporting of the company and the operating effectiveness of such controls is not applicable to the company based on the MCA vide its notification No. G S R 583(E) dated 13-06-2017.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my information and according to the explanations given to me:
 - i) The Company does not have any pending litigations which would impact its financial position.
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

“Annexure A” to the Independent Auditors’ Report

- Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of my report of even date to the financial statements of the Company for the year ended March 31, 2017.
- I. (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets
- (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in my opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed
- (c) The title deeds of immovable properties are held in the name of the company.
- II. The management has conducted the physical verification of inventory at reasonable intervals.
- III. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
- IV. In my opinion and according to the information and explanations given to me, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
- V. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
- VI. As informed to me, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.
- VII. (a) According to information and explanations given to me and on the basis of my examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to me, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2017 for a period of more than six months from the date on when they become payable.
- (b) According to the information and explanation given to me, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.
- VIII. In my opinion and according to the information and explanations given to me, the Company has not defaulted in the repayment of dues to banks. The Company has not taken any loan either from financial institutions or from the government and has not issued any debentures.
- IX. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
- X. Based upon the audit procedures performed and the information and explanations given by the management, I report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.
- XI. Managing Director/director was not drawn any remuneration during the financial year 2016-17, hence, the provisions of Section 197 read with Schedule V to the Companies Act is not applicable. Thus paragraph 3(xi) of the Order is not applicable.
- XII. In my opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
- XIII. In my opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.
- XIV. Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.
- XV. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.
- XVI. In my opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Balance Sheet as at 31st March, 2017

Particulars	Sch. No.	Figures as at the end of current reporting period 2016-17	Figures as at the end of previous reporting period 2015-16
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	115,000.00	115,000.00
(b) Reserves and Surplus	2	41,994,519.76	32,346,717.33
(2) Current Liabilities			
(a) Short Term Borrowings	3	-	-
(b) Trade Payables		-	-
(c) Other Current Liabilities	4	-	5,087,712.85
(d) Short -term Provisions	5	481,679.00	73,166.00
Total Equity & Liabilities		42,591,198.76	37,622,596.18
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
Tangible Assets	6	20,388,465.00	16,152,929.00
(b) Non-current investments	7	12,493,341.00	11,342,245.71
(c) Long term loans and advances	8	151,668.00	153,788.00
(2) Current Assets			
(d) Inventories	9	1,616,028.00	1,461,276.00
(e) Cash and cash equivalents	10	7,589,531.76	7,171,495.47
(c) Other current assets	11	-	-
(f) Short-term loans and advances	12	352,165.00	1,340,862.00
Total Assets		42,591,198.76	37,622,596.18

Statement Income & Expenditure A/c as at 31st March 2017

I Revenue from operations & projects			
1 Donation Indian Source	13	1,698,246.00	1,964,541.00
2 Self Generated Income	14	18,387,686.60	16,024,156.92
3 Other Income	15	1,261,821.35	864,995.17
4 Govt. Grants	16	613,800.00	1,396,068.00
5 Donation International Source	17	169,328.19	404,275.18
Total Revenue	I	22,130,882.14	20,654,036.27
II Expenses			
6 Administrative & Other Expenses	18	2,899,425.76	3,213,791.44
7 Personnel & Manpower	19	5,602,662.00	4,908,495.00
8 Research, Development & Treatment expenses	20	9,580,606.95	8,273,169.87
9 Change in Inventories -Medicine	21	(154,752.00)	273,109.00
10 Depreciation on Fixed Assets	22	1,547,107.00	1,513,667.00
Total Expenses	II	19,475,049.71	18,182,232.31
III Profit/(Loss) before exceptional and extraordinary items & tax	(II - I)	2,655,832.43	2,471,803.96
IV Profit /(Loss) before extraordinary items and tax		2,655,832.43	2,471,803.96
V Profit /(Loss) before tax		2,655,832.43	2,471,803.96
VI Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
VII Profit/(Loss) for the period from continuing operations		2,655,832.43	2,471,803.96
VIII Profit/(Loss) for the period		2,655,832.43	2,471,803.96
IX Less Transferred to Project Support Fund		-	-
X Net Inc. over Exp/ (Exp. over Inc.) transferred to Balance sheet		2,655,832.43	2,471,803.96

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date
sd/-
Place : KASARAGOD
Dated : 27-08-2017
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

For INSTITUTE OF APPLIED DERMATOLOGY
sd/-
Dr. S.R.NARAHARI
Chairman & Director
sd/-
DR.T.A. BAILUR
Director

Schedules Forming Part of the Balance Sheet as at 31st March 2017

Sr. No	Particulars	Current Year 2016-17	Previous Year 2015-16
Schedule : 1 Share Capital			
1	AUTHORIZED CAPITAL		
	10,000, Equity Shares of Rs. 100/- each	1,000,000.00	1,000,000.00
		1,000,000.00	1,000,000.00
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL		
	To the Subscribers of the Memorandum		
	1150 Equity Shares of Rs. 100/- each, Fully Paid up Share capital by allotment	115,000.00	115,000.00
	Details of shareholders holding more than 5% of shares		
	Dr.S.R.Narahari 86.96%		
	Dr.A.Ravish Thunga 5.21%		
	Total	115,000.00	115,000.00
Schedule : 2 Reserve & Surplus			
1	Capital Reserve- Building Fund		
	Building	13,807,928.00	13,807,928.00
	Building -CIMPH Project	5,000,000.00	-
	Sub Total	18,807,928.00	13,807,928.00
2	Capital Reserve- Infrastructure & Building Fund		
	Opening balance	5,512,471.65	3,989,649.00
	Add: Additions during the year (give details)		
	Donation Received during the year	1,507,160.00	994,649.00
	Transferred from FCRA	112,835.00	214,895.00
	Bank Interest Received to SB	65,283.00	19,263.00
	Bank Interest Received to FD	306,692.00	294,050.00
	Less Bank Charges paid	-	34.35
	Sub Total(2)	7,504,441.65	5,512,471.65
3	Other Reserve- Project Support Fund		
	Opening balance	3,951,209.00	3,951,209.00
	Add: Additions / transfers during the year		
	Transferred during year	-	-
	Sub Total	3,951,209.00	3,951,209.00
	Closing balance (3)	3,951,209.00	3,951,209.00
4	Surplus (Income & expenditure)		
	Balance brought forward from previous year	9,075,108.68	7,303,089.72
	Inc.over exp/ (Exp. Over inc.) during the period as per Inc.& Exp. A/c	2,655,832.43	2,471,80 3.96
	Assets writtenoff to scrape value as per Companies Act 2013	-	699,785.00
	Excess of Income over Expenditure Net balance (4)	11,730,941.11	9,075,108.68
	Total 1+2+3+4	41,994,519.76	32,346,717.33
Schedule : 3 Short Term Borrowings			
		-	-
		-	-
	Total	-	-
Schedule : 4 other Current Liabilities			
1	Grants towards CIMPH(Govt of Kerala Project)	-	5,000,000.00
2	Interest received on CIMPH(Govt of Kerala Project)	-	87,712.85
	Total	-	5,087,712.85
Schedule :5 Short Term Provisions			
1	Audit fee Payable	50,000.00	50,000.00
2	Expense Payable	416,258.00	12,324.00
3	VAT Payable	15,421.00	10,842.00
	Total	481,679.00	73,166.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

For INSTITUTE OF APPLIED DERMATOLOGY

Place : KASARAGOD
Dated : 27-08-2017

sd/-
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
DR.T.A. BAILUR
Director

Schedules Forming Part of the Balance Sheet as at 31st March 2017

Schedule : 6 Fixed Asset

Sl No.	Asset	DOP/Average Date	Purchase Value	End Date	Life	Balance life in Days (01-04-2016)	Balance life in years (01-04-2016)	Number of days used for new asset)	Balance life in years (01-04-2017)	Scrap Value	Dep Rate	WDV as on		Depreciation for the Year charged to P&L	WDV as on 31-03-2017
												01-04-2016	As per last B/S		
1	Land	1-Apr-05	2,725.00	-	-	-	-	-	-	-	-	2725.00	-	-	2,725.00
2	Land	14-Sep-15	775.00	-	-	-	-	-	-	-	-	775.00	-	-	775.00
3	Building	1-Jan-13	16,693,040.00	17-Dec-2072	60	20714	57	0	56	834,652.00	0.0485	14155734.79	685,860.79	13,469,874.00	
4	CIMPH Building	31-Mar-17	5,000,000.00	16-Mar-2077	20	5108	14	13	13	250,000.00	0.0487	0.00	-	5,000,000.00	
5	Vessels & Utensils	1-Apr-10	9,429.00	27-Mar-2030	20	5891	16	15	15	471.00	0.1513	4685.31	709.31	3,976.00	
6	Vessels & Utensils	19-May-12	26,041.00	18-May-2032	20	5891	16	15	15	1,302.00	0.1475	16738.04	2,469.04	14,269.00	
7	Vessels & Utensils	23-May-13	9,139.00	22-May-2033	20	6260	17	16	16	457.00	0.1444	6476.49	935.49	5,541.00	
8	Vessels & Utensils	1-Apr-14	16,863.00	27-Mar-2034	20	6569	18	17	17	843.00	0.1438	13801.16	1,985.16	11,816.00	
9	Vessels & Utensils	27-Sep-16	2,500.00	22-Sep-2036	20	4025	11	10	10	125	0.1391	0.00	176.00	2,324.00	
10	Surgical Items	10-Apr-12	17,711.00	9-Apr-2027	15	4025	11	10	10	886.00	0.1767	7520.77	1,328.77	6,192.00	
11	Surgical Items	28-Jun-13	13,065.00	27-Jun-2028	15	4470	12	11	11	653.00	0.1834	7430.32	1,363.32	6,067.00	
12	Surgical Items	1-Apr-14	67,472.00	28-Mar-2029	15	4744	13	12	12	3,374.00	0.1896	51855.79	9,829.79	42,026.00	
13	Furniture & fittings	Before 01-04-07	65,754.00	31-Mar-2017	10	364	1	1	0	3,288.00	-	1706.00	-	1,706.00	
14	Furniture & fittings	1-Apr-07	92,550.00	31-Mar-2018	10	729	2	1	0	4,628.00	0.5352	9956.26	5,328.26	4,628.00	
15	Furniture & fittings	1-Apr-08	41,822.00	31-Mar-2019	10	1094	3	2	1	2,091.00	0.4326	6494.24	2,809.24	3,685.00	
16	Furniture & fittings	1-Apr-09	85,821.00	31-Mar-2020	10	1460	4	3	2	4,291.00	0.3791	17930.30	6,798.30	11,132.00	
17	Furniture & fittings	1-Apr-10	156,378.00	31-Mar-2021	10	1825	5	4	3	7,819.00	0.3442	42261.72	14,544.72	27,171.00	
18	Furniture & fittings	1-Apr-11	88,900.00	30-Mar-2022	10	2189	6	5	4	4,445.00	0.3260	31957.24	10,418.24	21,539.00	
19	Furniture & fittings	1-Apr-12	226,434.00	30-Mar-2023	10	2554	7	6	5	11,322.00	0.3078	102939.92	31,685.92	71,254.00	
20	Furniture & fittings	1-Apr-13	149,418.00	29-Mar-2024	10	2919	8	7	6	7,471.00	0.2837	77232.82	21,912.82	55,320.00	
21	Furniture & fittings	1-Apr-14	20,372.00	10-Mar-2026	10	3630	10	9	7	1,019.00	0.2706	12712.75	3,439.75	9,273.00	
22	Furniture & fittings	12-Mar-16	13,600.00	19-Mar-2026	10	3639	10	9	9	680.00	0.2579	13416.74	3,459.74	9,957.00	
23	Furniture & fittings	21-Mar-16	11,670.00	19-Mar-2026	10	3639	10	9	9	584.00	0.2583	11587.25	2,993.25	8,594.00	
24	Furniture & fittings	24-Mar-16	4,500.00	22-Mar-2026	10	3642	10	9	9	225.00	0.2585	4477.66	1,156.66	3,321.00	
25	Furniture & fittings	17-Jul-16	6,536.00	15-Jul-2026	10	3642	10	9	10	327	0.2588	0.00	1,191.00	5,345.00	
26	Furniture & fittings	29-Jul-16	8,650.00	27-Jul-2026	10	3642	10	9	10	433	0.2588	0.00	1,503.00	7,147.00	
27	Furniture & fittings	19-Aug-16	25,610.00	17-Aug-2026	10	3642	10	9	10	1,281	0.2588	0.00	4,068.00	21,542.00	
28	Furniture & fittings	5-Sep-16	80,723.00	3-Sep-2026	10	3642	10	9	10	4,036	0.2589	0.00	11,851.00	68,872.00	
29	Furniture & fittings	12-Sep-16	6,000.00	10-Sep-2026	10	3642	10	9	10	300	0.2589	0.00	851.00	5,149.00	
30	Furniture & fittings	9-Dec-16	27,434.00	7-Dec-2026	10	3642	10	9	10	1,372	0.2588	0.00	2,179.00	25,255.00	
31	Furniture & fittings	23-Feb-17	1,600.00	21-Feb-2027	10	3642	10	9	10	80	0.2589	0.00	41.00	1,559.00	
32	Furniture & fittings	31-Mar-17	3,800.00	29-Mar-2027	10	3642	10	9	10	190	0.2589	0.00	-	3,800.00	
33	Electrical Fittings	1-Apr-05	3,932.00	30-Mar-2015	10	471	0	0	0	197.00	-	197.00	0.00	197.00	
34	Electrical Fittings	19-Jul-07	13,991.00	16-Jul-2017	10	471	1	1	0	700.00	0.5736	1641.78	941.78	700.00	
35	Electrical Fittings	30-Sep-08	6,711.00	28-Sep-2018	10	910	2	1	1	336.00	0.4535	1125.14	510.14	615.00	
36	Electrical Fittings	19-Sep-09	8,792.00	17-Sep-2019	10	1264	3	2	2	440.00	0.3881	1920.95	745.95	1,175.00	
37	Electrical Fittings	30-Sep-10	61,618.00	27-Sep-2020	10	1640	4	3	3	3,081.00	0.3500	17261.29	6,042.29	11,219.00	
38	Electrical Fittings	1-Apr-11	10,284.00	29-Mar-2021	10	1823	5	4	4	514.00	0.3124	3343.86	1,044.86	2,299.00	
39	Electrical Fittings	26-Sep-13	8,606.00	24-Sep-2023	10	2732	7	6	6	430.00	0.2841	4462.93	1,267.93	3,195.00	
40	Electrical Fittings	1-Apr-14	1,150.00	29-Mar-2024	10	2919	8	7	7	58.00	0.2779	784.89	217.89	567.00	
41	Electrical Fittings	17-Jul-16	7,417.00	15-Jul-2026	10	1823	5	4	4	371	0.2588	0.00	1,352.00	6,065.00	
42	Lab Equipments	1-Apr-11	141,750.00	29-Mar-2021	10	2189	6	5	5	7,088.00	0.3205	48917.52	15,675.52	33,242.00	
43	Lab Equipments	1-Apr-12	101,524.00	30-Mar-2022	10	2634	7	6	6	5,076.00	0.2843	37771.39	10,739.39	27,032.00	
44	Lab Equipments	20-Jun-13	26,959.00	18-Jun-2023	10	2189	6	5	5	1,348.00	0.2847	14071.19	4,006.19	10,065.00	
45	Television	1-Apr-12	20,935.00	30-Mar-2022	10	3154	9	8	8	1,047.00	0.3273	11294.02	3,696.02	7,598.00	
46	Refrigerator	22-Nov-14	10,900.00	19-Nov-2024	10	2189	6	5	5	545.00	0.2465	6961.23	1,716.23	5,245.00	
47	Air Conditioner	1-Apr-12	25,500.00	30-Mar-2022	10	2189	6	5	5	1,275.00	0.3195	12840.79	4,102.79	8,738.00	



Schedule : 6 Fixed Asset																		
48	Software	16-Jan-13	25,000.00	14-Jan-2023	10	2479	7				6	1,250.00	0.1825	5120.59	0.00	0.00	933.59	4,187.00
49	Software	20-Jan-15	17,000.00	17-Jan-2025	10	3213	9				8	850.00	0.1973	6144.05	0.00	0.00	1,212.05	4,932.00
50	Software (Lab)	19-Oct-16	12,600.00	17-Oct-2026	10			163			10	630	0.2589	0.00	0.00	0.00	1,457.00	11,143.00
51	Software (Vitihs)	10-Aug-16	25,000.00	8-Aug-2026	10			233			10	1,250	0.2589	0.00	0.00	0.00	4,131.00	20,869.00
52	UPS	17-May-14	75,000.00	14-May-2024	10	2965	8				7	3,750.00	0.2628	42983.11	0.00	0.00	11,295.11	31,688.00
53	Van Maruthi Omni	30-Apr-12	268,866.00	28-Apr-2020	8	1488	4				3	13,443.00	0.3472	74033.82	0.00	0.00	25,705.82	48,328.00
54	Van (Tata Winger)	30-Mar-16	764,000.00	28-Mar-2024	8	2918	4				7	38,200.00	0.3123	763346.22	0.00	0.00	238,370.22	524,976.00
55	Network	18-Jun-14	140,896.00	16-Jun-2020	6	1537	4				3	7,045.00	0.4369	70060.77	0.00	0.00	39,453.00	39,453.00
56	Office Equipments(p& m)	Before 01-04-12	1,883,469		5		0				0	94,173.00	-	80711.00	0.00	0.00	0.00	80,711.00
57	Office Equipments	1-Apr-12	146,205.00	31-Mar-2017	5	364	1				0	7,310.00	0.7353	27618.54	0.00	0.00	20,308.54	7,310.00
58	Office Equipments	1-Apr-14	4,200.00	31-Mar-2019	5	1094	3				2	210.00	0.5231	1936.20	0.00	0.00	1,013.20	923.00
59	Office Equipments	6-Oct-16	26,500.00	5-Oct-2021	5			176			5	1,325	0.4507	0.00	0.00	0.00	5,759.00	20,741.00
60	Office Equipments	30-Nov-16	5,000.00	29-Nov-2021	5			121			5	250	0.4507	0.00	0.00	0.00	747.00	4,253.00
61	Office Equipments	14-Nov-16	13,740.00	13-Nov-2021	5			137			5	687	0.4507	0.00	0.00	0.00	2,324.00	11,416.00
62	Inventor	7-Mar-16	62,000.00	6-Mar-2021	5	1800	5				4	3,100.00	0.4474	60162.55	0.00	0.00	26,916.55	33,246.00
63	Vacuum Cleaner	26-Mar-16	9,000.00	25-Mar-2021	5	1819	5				4	450.00	0.4500	8944.43	0.00	0.00	4,025.43	4,919.00
64	Mobile	24-Mar-16	8,300.00	23-Mar-2021	5	1817	5				4	415.00	0.4498	8228.26	0.00	0.00	3,701.26	4,527.00
65	Books	Before 01-04-12	98,217.70		5		0				0	4,911.00	-	4911.00	0.00	0.00	0.00	4,911.00
66	Books	2-Jan-13	420.00	1-Jan-2018	5	640	2				1	21.00	0.5557	106.39	0.00	0.00	59.39	47.00
67	Books	12-Feb-14	10,413.00	11-Feb-2019	5	1046	3				2	521.00	0.5029	4240.63	0.00	0.00	2,131.63	2,109.00
68	Books	27-Jul-14	39,576.00	9-Jul-2019	5	1194	3				2	1,979.00	0.5282	18838.91	0.00	0.00	9,949.91	8,889.00
69	Books	20-Aug-15	2,450.00	25-Aug-2020	5	1607	4				3	123.00	0.4883	1794.14	0.00	0.00	876.14	918.00
70	Books	12-Nov-15	1,947.00	10-Nov-2020	5	1684	5				4	97.00	0.4299	1610.11	0.00	0.00	692.11	918.00
71	Books	2-Feb-16	1,700.00	31-Jan-2021	5	1766	5				4	85.00	0.4425	1578.24	0.00	0.00	698.24	880.00
72	Books	14-Dec-16	17,500.00	13-Dec-2021	5			107			5	875	0.4507	0.00	0.00	0.00	2,312.00	15,188.00
73	Camera	2-Dec-13	9,650.00	1-Dec-2018	5	974	3				2	483.00	0.4848	3531.43	0.00	0.00	1,712.43	1,819.00
74	Camera	29-Jul-16	54,200.00	28-Jul-2021	5		0				5	2,710.00	0.4507	1850.00	0.00	0.00	16,398.00	37,802.00
75	Borewell	21-Mar-07	37,000.00	19-Mar-2012	5		0				5	1,850.00	-	1850.00	0.00	0.00	0.00	1,850.00
76	Bicycle	1-Apr-05	2,400.00	31-Mar-2010	5		0				2	120.00	-	120.00	0.00	0.00	0.00	120.00
77	Printer	7-May-14	28,430.00	6-May-2019	5	1130	3				2	1,422.00	0.4754	9846.81	0.00	0.00	4,680.81	5,166.00
78	Printer	24-Mar-16	20,399.00	23-Mar-2021	5	1817	5				4	1,020.00	0.4498	20222.67	0.00	0.00	9,094.67	11,128.00
79	Computer & Accessories	Before 01-04-14	1,950,368.50		3		0				0	97,518.00	-	95223.75	0.00	0.00	0.00	95,223.75
80	Computer & Accessories	30-Sep-14	37,022.00	29-Sep-2017	3	546	1				0	1,851.00	0.8155	10030.20	0.00	0.00	8,179.20	1,851.00
81	Computer & Accessories	13-Aug-15	16,600.00	12-Aug-2018	3	863	2				1	830.00	0.7114	9964.60	0.00	0.00	7,088.60	2,876.00
82	Computer & Accessories	26-Feb-16	60,310.00	25-Feb-2019	3	1060	3				2	3,016.00	0.6241	56761.86	0.00	0.00	35,421.86	21,340.00
83	Computer & Accessories	15-Apr-16	10,200.00	15-Apr-2019	3			350			2	510.00	0.6316	0.00	0.00	0.00	6,178.00	4,022.00
84	Computer & Accessories	29-Apr-16	12,200.00	29-Apr-2019	3			336			3	610.00	0.6316	0.00	0.00	0.00	7,093.00	5,107.00
85	Computer & Accessories	7-Jun-16	154,867.00	7-Jun-2019	3			297			3	7,743.00	0.6316	0.00	0.00	0.00	79,591.00	75,276.00
86	Computer & Accessories	7-Jun-16	70,000.00	7-Jun-2019	3			297			3	3,500.00	0.6316	0.00	0.00	0.00	35,975.00	34,025.00
87	Computer & Accessories	8-Sep-16	119,856.00	8-Sep-2019	3			204			3	5,993.00	0.6316	0.00	0.00	0.00	42,309.00	77,547.00
88	Computer & Accessories	15-Sep-16	17,670.00	15-Sep-2019	3			197			3	884	0.6315	0.00	0.00	0.00	6,023.00	11,647.00
89	Computer & Accessories	31-Dec-16	54,190.00	31-Dec-2019	3			90			3	2,710	0.6316	0.00	0.00	0.00	8,439.00	45,751.00
90	Computer & Accessories	8-Mar-17	18,850.00	7-Mar-2020	3			23			3	943	0.6315	0.00	0.00	0.00	750.00	18,100.00
	Total (Current Year)		29,759,603.20											16,152,929.81			1,547,107.00	20,388,465.00
	Total (Previous Year)		23,999,722.20														1,513,667.00	16,152,929.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

Place : KASARAGOD
Dated : 27-08-2017

For INSTITUTE OF APPLIED DERMATOLOGY
sd/-
DR.T.A. BAILUR
Director

sd/-
Dr. S.R.NARAHARI
Chairman & Director

Sr. No	Particulars	Current Year 2016-17	Previous Year 2015-16
Schedule :7 Non Current Investment			
A	Bank Fixed Deposits	12,493,341.00	11,342,245.71
	Total	12,493,341.00	11,342,245.71
Schedule : 8 Long Term Loans and Advances			
A	Security Deposits	151,668.00	153,788.00
	Total	151,668.00	153,788.00
Schedule : 9 Inventories			
A	Medicines	1,616,028.00	1,461,276.00
	Total	1,616,028.00	1,461,276.00
Schedule : 10 Cash & Cash Equivalent			
A	Cash-in-Hand	18,887.20	43,503.20
B	Cash at Bank	7,570,644.56	7,127,992.27
	Total	7,589,531.76	7,171,495.47
Schedule :11 Other Current Assets			
	Total	-	-
Schedule :12 Short Terms Loans and Advances			
A	Advance Income Tax/ Refund Due	352,165.00	340,862.00
B	Advance to construction of Building	-	1,000,000.00
	Total	352,165.00	1,340,862.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date
sd/-
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

For INSTITUTE OF APPLIED DERMATOLOGY
sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
DR.T.A. BAILUR
Director

Place : KASARAGOD
Dated : 27-08-2017

Break- Up of Schedules Items appearing in Balance Sheet as at 31st March 2017

Sr. No	Particulars	Current Year 2016-17	Previous Year 2015-16
Schedule : 7 Non Current Investment			
A	Bank Fixed Deposits		
	KG Bank ,Madhur -FD A/c No.40475201400106	1,187,824.00	1,110,426.00
	KG Bank,Vidyanagar- FD A/c No. 40526201199652	1,873,925.00	1,746,670.00
	KG Bank,Vidyanagar- FD A/c No.40526201399561	528,094.00	491,499.00
	KG Bank,Vidyanagar- FD A/c No. 40526201399563	1,017,775.00	947,154.00
	KG Bank,Vidyanagar- FD A/c No. 40526201499511	620,112.00	577,818.00
	Corporation Bank, Kasaragod -FD A/c No 150824	484,191.00	454,071.81
	Axis Bank, Kasaragod- FD A/c No 914040047747731	178,997.00	167,175.00
	Axis Bank, Kasaragod-FD A/c No 9030400418278611	1,766,873.00	1,648,250.00
	Axis Bank, Kasaragod-FD A/c No 916040015377362	538,850.00	501,624.00
	Axis Bank, Kasaragod-FD A/c No 915040020218170	2,862,067.00	2,673,998.00
	Corporation Bank, Kasaragod -FD A/c No 150731	1,084,633.00	1,023,559.90
	Axis Bank, Kasaragod -FD A/c No 917040029553425	350,000.00	-
	Total	12,493,341.00	11,342,245.71
Schedule : 8 Long Term Loans and Advances			
A	Security Deposits		
	IAD Building Deposit	9,000.00	9,000.00
	PSH Building Deposit	15,000.00	15,000.00
	Telephone Deposit (IAD)	-	2,120.00
	Deposit for Tea Machine (IAD)	5,000.00	5,000.00
	Deposit Treasury(CST)A/c	25,000.00	25,000.00
	NSC Deposit (with Commercial Tax Dept.DC)	25,000.00	25,000.00
	Electricity Deposit (DC)	10,557.00	10,557.00
	Security Deposit -Oushadi	15,000.00	15,000.00
	Electricity Deposit (IAD)	47,111.00	47,111.00
	Total	151,668.00	153,788.00
Schedule :10 Cash & Cash Equivalent			
A	Cash-in-Hand		
	IAD	4,850.20	21,956.20
	DOECC ENVIR PROJECT	6,994.00	-
	INFRASTRUCTURE BUILDING FUND	-	13,100.00
	DRUG CENTRE	7,043.00	8,447.00
	Sub Total	18,887.20	43,503.20
B	Cash at Bank		
	Corporation Bank -C/A No.461 (IAD)	328,396.05	5,107.05
	Axis Bank - SB A/c No.912010030897651 (IAD)	1,283,689.77	369,599.19
	SBI Kasaragod -CA No.30895582291 (DRUG CENTRE)	10,790.50	19,259.00
	Axis Bank SB A/c No - 912010031067640 (DC)	2,823,008.90	1,276,893.82
	Axis Bank SB A/c No - 913010008092915 (IAD INFRASTRUCTURE BUILDING FUND)	2,867,597.81	1,169,219.81
	SBI Kasaragod -C/A No.10510437763 (IAD FCRA)	14,524.74	9,157.05
	Axis Bank -SB A/C No.916010022771192 (DOECC)	8,078.00	-
	Syndicate HNI Branch -Sb A/c No 47052200005780 (CIMPH-Govt of Kerala Project)	234,558.79	4,087,712.85

Sr. No	Particulars	Current Year 2016-17	Previous Year 2015-16
	Karnataka Bank-SB A/c No 4062500101405101 (IAD 7th NATIONAL COLLOQUIUM)	-	191,043.50
	Sub Total	B 7,570,644.56	7,127,992.27
	Total	A+B 7,589,531.76	7,171,495.47
Schedule :11 Other current assets			
A			
		-	-
	Total	-	-
Schedule :12 Short Term Loans and Advances			
A Advance Income Tax/ Refund Due			
	TDS Receivable	69,693.00	69,693.00
	TDS Receivable for the F.Y. 2013-14	76,627.00	76,627.00
	TDS Receivable for the F.Y. 2014-15	-	94,047.00
	TDS Receivable for the F.Y. 2015-16	100,495.00	100,495.00
	TDS Receivable for the F.Y. 2016-17	105,350.00	-
	Total	352,165.00	340,862.00
B Advance to construction of Building			
	Mobilization Advance Paid towards CIMP Project(Nirmithi)	-	1,000,000.00
	Grand Total	352,165.00	1,340,862.00

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date	For INSTITUTE OF APPLIED DERMATOLOGY
sd/-	sd/-
K. SUBRAHMANYA PRABHU Bcom.FCA CHARTERED ACCOUNTANT Membership No. : 206158	Dr. S.R.NARAHARI Chairman & Director
Place : KASARAGOD Dated : 27-08-2017	sd/- DR.T.A. BAILUR Director

Schedules Forming Part of the Income & Expenditure A/c as at 31st March 2017

Sr. No	Particulars	Current Year 2016-17	Previous Year 2015-16
13	Donation Indian Source		
	Donation Received	691,422.00	945,331.00
	General Sponsorship for Treatment	1,006,824.00	1,019,210.00
	Total.13	1,698,246.00	1,964,541.00
14	Self Generated Income		
	Lab Income	290,040.00	532,245.00
	Treatment Income	10,198,739.00	8,713,143.00
	Sale of Medicine@ 0%	3,098,064.60	2,979,162.98
	Sale of Medicine@ 5%	4,488,214.18	3,616,569.77
	Sale of Medicine@ 14.5%	13,291.37	163.32
	Sale of Medicine@ 1%	45,486.29	2,007.12
	Sale of Medicine@ 2%	26,528.50	-
	Output Tax Collected 5%	224,409.29	180,821.89
	Output Tax Collected 14.5%	1,927.28	23.68
	Output Tax Collected 1%	455.48	20.16
	Output Tax Collected 1%	530.61	-
	Total.14	18,387,686.60	16,024,156.92
15	Other Income		
	Bank Interest Received	554,992.54	11,154.21
	Interest on Telephone Deposit	298.00	-
	Interest on TDS	9,873.00	-
	Condom S. Marketing (Suraksha) A/c	-	4,071.00
	Contribution by IAD to Childline	-	22,300.16
	Discount Received	168,155.52	15,882.37
	Grant CICS for 23rd WCD 2015	-	30,000.00
	Stale Cheque A/c	-	3,000.00
	Rounding Off	-	106.61
	Registration fee (7th National Colloquium)	-	10,000.00
	Interest Received on FD	528,502.29	674,165.82
	QOL Project -transfer of fixed asset to IAD	-	4,315.00
	Sponsorship for 7th National Colloquium	-	90,000.00
	Total.15	1,261,821.35	864,995.17
16	Govt. Grants		
	Grant- KSACS SURAKSHA Project	-	859,512.00
	Grant - Childline Project	-	456,556.00
	Grant -KSCSTE (7th National Colloquium 2015)	-	80,000.00
	Grant - Grant DoECC Project	613,800.00	-
	Total.16	613,800.00	1,396,068.00
17	Donation International Source		
	Infrastructure Building Fund	112,835.19	215,176.18
	Compression Garments Unit(CGU)	-	141,239.00
	Treatment Income	56,493.00	47,860.00
	Total.17	169,328.19	404,275.18
	Grand Total	22,130,882.14	20,654,036.27
18	Administrative & Other Expenses		
	Accommodation	4,143.00	70,479.00
	Advertisement Charges	-	2,975.00
	Advocacy activities	-	2,000.00
	AMC(EPABX)	15,000.00	-
	AMC(Lab)	9,200.00	9,160.00
	AMC Marg Software	4,200.00	-
	Annual Report Printing	142,500.00	80,000.00
	AGM Expenses	-	500.00
	Audit Fees	50,000.00	50,000.00
	Awareness Material	7,200.00	-
	Bank Charges	3,515.59	2,493.36
	Best Performance Award	22,000.00	22,500.00
	Bio- medical waste disposal	8,690.00	-

Sr. No	Particulars	Current Year 2016-17	Previous Year 2015-16
	Building Tax	8,795.00	8,795.00
	Certified of fitness in Vehicle	650.00	-
	Coolie	2,790.00	3,288.00
	Land Tax	21.00	82.00
	Community Events Expenses	-	7,314.00
	Computer Maintanance	32,300.00	-
	Communication	61,461.00	185,149.00
	Computer & Peripherals	-	23,836.00
	Compression Garments Study units	-	175,416.38
	Consultation Charges	34,343.00	58,170.00
	Consumables	95,000.00	-
	Contingency	33,183.00	-
	Contribution to Childline	-	22,300.16
	Charity to school children	10,000.00	10,000.00
	Documentation Exp	6,000.00	3,300.00
	Data Management Service	-	12,334.00
	Demand Generation Activities	-	5,500.00
	DIC Meeting	-	2,400.00
	Digital Marketing	255,894.00	-
	Unspent balance transferred to Dist TB center	-	1,018.35
	Free Accommodation to Patient chathra	70,802.00	166,938.00
	Furniture Maintanance	-	2,800.00
	Inhouse Programme	18,553.00	-
	Interest on TDS Paid	24.00	-
	Transferred to INF	-	214,895.00
	E Filling charges	5,000.00	5,000.00
	Electricity Charges	235,906.00	249,480.00
	FCRA Registration Renewal	-	1,000.00
	Email	-	136.16
	Farewell Gift	31,000.00	2,500.00
	Fee for IMAGE	-	8,690.00
	Fee - Kerala State Pollution Controll Board	30,000.00	-
	Food Expenses	-	214,457.00
	Fire & Rescue	2,000.00	2,000.00
	Drug licence fee	6,000.00	106,670.00
	Human Resourse Development	23,718.00	-
	Honararium	3,500.00	-
	Diet Case Sheet	5,600.00	-
	License for Homeo	500.00	-
	License fee	120.00	-
	Fee	680.00	-
	Maintanance of Equipment	22,518.00	1,250.00
	Maternity Benefit	83,873.00	-
	Newspaper & Periodicals	-	5,364.00
	Website Maintanance(Bodhtree)	-	45,800.00
	Website Renewal	-	7,021.00
	Building Fund (Transfer)	112,835.00	-
	Ethics Committee Meeting	-	7,837.00
	Fixed Asset Transfer (Qol Project)	-	4,315.00
	Frieght & Coolie	19,580.00	16,720.00
	Honorarium	-	2,750.00
	Housekeeping Exp	35,661.00	40,706.00
	Input Tax paid 2%	1,023.65	-
	Input Tax paid 1%	308.00	182.77
	Input Tax paid 14.5%	1,607.22	40.60
	Input Tax paid 5%	144,974.28	112,245.66
	Round off	2,364.02	-
	Office Umbrella Policy	16,780.00	15,473.00
	UHI	750.00	-
	Office Maintenance	35,450.00	113,958.00
	Office Rent	-	76,000.00
	Postage	207,336.00	127,586.00
	Powdering Charges	-	25,800.00
	Printing	52,989.00	108,490.00
	Printing & Stationery	86,273.00	-

Sr. No	Particulars	Current Year 2016-17	Previous Year 2015-16
	Professional Charges	5,000.00	3,902.00
	Professional fee	-	-
	Legal Fee	-	700.00
	Marg Software Renewal	-	4,000.00
	Motor Transport Kshemanidhi	600.00	-
	Professional & Service charges	1,220.00	-
	Profession Tax (Institutions)	4,300.00	-
	Programme Expenses	1,316.00	101,274.00
	RC renewal Fee	3,000.00	3,000.00
	Registration Fee	400.00	1,200.00
	ROC Filing Fee	800.00	3,600.00
	Labour registration Fee	500.00	-
	Staff Support Expenses	254,134.00	221,684.00
	Stationery Expenses	31,778.00	88,016.00
	Syphilis testing	-	7,088.00
	Trade License	1,100.00	250.00
	Trainning Expenses	23,642.00	3,000.00
	Transportation	70,978.00	6,899.00
	Traveling Expenses	58,355.00	109,616.00
	Taxi license charges	11,160.00	-
	Vat Paid	79,415.00	68,433.00
	Video Editing	33,000.00	-
	Vehicle Insurance (OMNI)	18,097.00	14,845.00
	Vehicle Insurance Tata Winger	22,189.00	20,632.00
	Vehicle Maintanance	35,643.00	22,635.00
	Vehicle Inspection	-	4,950.00
	Vehicle Tax	4,340.00	23,280.00
	Vehicle Welfare	1,250.00	5,393.00
	Volunteers Initiative	26,272.00	43,229.00
	Waste disposal cover(IMAGE)	1,953.00	11,050.00
	Website	141,850.00	-
	Website Renewal	2,523.00	-
	Grand Total 18	2,899,425.76	3,213,791.44
19.	Personnel & Manpower		
	Salary	5,149,622.00	4,538,848.00
	Salary- Counselor/ANM	-	42,962.00
	Salary - Manager	-	53,709.00
	Salary - M&E	-	95,994.00
	Salary-Leave Surrender	36,782.00	-
	Salary - ORW	-	176,982.00
	To Employer ESI	37,799.00	-
	To Employer Provident Fund	296,713.00	-
	To Employee Contribution to EPF	69,168.00	-
	To ESI Contribution	12,578.00	-
	Total 19	5,602,662.00	4,908,495.00
20	Research, Development & Treatment expenses		
	Yoga Awareness Class	-	400.00
	Lubricants	-	18,918.00
	Publication	-	300,000.00
	Investigation charges	86,448.00	77,114.00
	23rd WCD 2015 Exp	-	30,000.00
	Purchase @ 2%	51,147.35	-
	Purchase @ 5%	2,904,970.72	2,244,181.53
	Purchase@ 0%	1,910,146.00	1,715,519.11
	Purchase@ 1%	30,800.00	18,277.23
	Purchase@ 14.5%	11,085.88	280.00
	Interstate purchase	325,890.00	380,015.00
	Welfare Fund	1,100.00	-
	Recurring Cost A/c	-	2,752.00
	Staff Insurance	-	3,300.00

Sr. No	Particulars	Current Year 2016-17	Previous Year 2015-16
	Error & Ommission (insurance)	18,493.00	18,333.00
	TA -ORW	-	15,750.00
	TAANM/Counselor	-	1,500.00
	TA for Administrator	-	4,500.00
	TA for Manager	-	2,800.00
	TA- M&E	-	2,100.00
	TA -PE	-	27,000.00
	Treatment Expenses	4,077,268.00	3,054,916.00
	Treatment & Materials	61,280.00	-
	Lab Expense	101,978.00	60,168.00
	Honorarium to PD	-	23,331.00
	Honararium to PES	-	270,000.00
	Review Meeting	-	2,015.00
	Grand Total 20	9,580,606.95	8,273,169.87
21	Change in Inventories -Medicine		
	Opening Stock	1,461,276.00	1,734,385.00
	Closing Stock	1,616,028.00	1,461,276.00
	Total	(154,752.00)	273,109.00
22	Depreciation on Fixed Assets	1,547,107.00	1,513,667.00
	Grand Total	18,645,234.71	17,417,458.31

CASH FLOW STATEMENT FOR THE YEAR ENDED	31.03.2017 Rs.)	31.03.2016 (Rs.)
OPENING CASH AND CASH EQUIVALENT	7,171,495.47	3,061,659.83
RECEIPTS DURING THE YEAR	23,524,664.50	28,007,318.14
PAYMENTS DURING THE YEAR	23,106,628.21	23,897,482.50
CLOSING CASH AND CASH EQUIVALENT	7,589,531.76	7,171,495.47

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

For INSTITUTE OF APPLIED DERMATOLOGY

Place : KASARAGOD
Dated : 27-08-2017

sd/-
K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

sd/-
Dr. S.R.NARAHARI
Chairman & Director

sd/-
DR.T.A. BAILUR
Director



Schedule for Cash Flow Statement for the year ended 31.03.2017

CONSOLIDATED RECEIPTS & PAYMENTS A/C 2016-17

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	PAYMENTS	AMOUNT
Opening Cash	43,503.20	To Accommodation	4,143.00	Payment Sub Total B/F- D	6,494,779.24
Opening Bank	7,127,992.27	To AMC (MARG SOFTWARE)	4,200.00	To Office Maintenance	35,450.00
Total opening A	7,171,495.47	To AMC(Agappe)	9,200.00	To Office Umbrella Policy	16,780.00
By Bank Interest Received	532,562.69	To AMC (EPBX)	15,000.00	To Payment to Creditors	12,324.00
By Infrastructure & Building Fund Received	1,619,995.19	To Annual Report printing	142,500.00	To Postage /courier/A/c	207,336.00
By Infrastructure & Building FCRA Fund Transfer	112,835.00	To Audit fee Paid 2015-16	50,000.00	To Printing	52,989.00
By Loan 7th national colloquium	166,059.50	To Awareness Workshops for Students Identified With illness	7,200.00	To Printing & Stationery	86,273.00
By Discount Received	168,155.52	To Bank Charges	3,515.59	To Professional & Service Charges	1,220.00
By Donation	691,422.00	To Biomedical Waste disposal	8,690.00	To Profession Tax (Institutions)	4,300.00
By General Sponsorship	1,006,824.00	To Building tax	8,795.00	To Program me Expenses	1,316.00
By miscellaneous	6,000.00	To Certified to Fitness	650.00	To Purchase 1% A/c	30,800.00
By Grant DOICC	613,800.00	To Communication	61,461.00	To Purchase 14.5% A/c	11,085.88
By Interest on Telephone Deposit	298.00	To Computer with Accessories	70,000.00	To Purchase 0% A/c	1,910,146.00
By Int on IT Refund	9,873.00	To Computer Maintanance	32,300.00	To Purchase 5% A/c	2,904,970.72
By Lab Income	290,040.00	To Consultation Charges	39,343.00	To Interstate purchase	325,890.00
By TDS Refund	94,047.00	To Consumables	95,000.00	To Purchase 2% A/c	51,147.35
By output tax collected 1%	455.48	To Contingency	33,183.00	To Registration fee	400.00
By output tax collected 5%	224,409.29	To Coolie	2,790.00	To ROC Filing Fee A/c	800.00
By output tax collected 14.5%	1,927.28	To Diet Case sheet	5,600.00	To Round off	2,364.02
By output tax collected 2%	530.61	To Digital Marketing	255,894.00	To Salary A/c	5,149,622.00
By Sales 1%	45,486.29	To Deposits (Asset)	350,000.00	To School Children Education Aid	10,000.00
By Sales 5% A/c	4,488,214.18	To D & O Trade Licence fees	250.00	To Staff Support A/c	254,134.00
By Sales 0% A/c	3,098,064.60	To Drug Licence Fee	6,000.00	To Stationary A/c	31,778.00
By Sales 14.5%	13,291.37	To Documentation Charges	6,000.00	To Taxi Licence Charge	11,160.00
By Sales 2%	26,528.50	To E-filing Charges	5,000.00	To Training	23,642.00
By Telephone Deposit Refund	2,120.00	To Electricity Charges A/c	235,906.00	To Transportation	700.00
By Treatment Inc. A/c	10,198,739.00	To Errors & Omission (Insurence)	18,493.00	To Tax Deducted at Source	71,251.00
By Treatment income transfer	112,986.00	To Farewell Gift	31,000.00	To Trade licence	850.00
		To FCRA	6,000.00	To Travel & Transportation	70,278.00
		To Fee A/c	680.00	To Traveling Expenses A/c	58,355.00
		To Best Performance Award	22,000.00	To Treatment Exp A/c	4,133,761.00
		To Fee Kerala State Pollution Control Board	30,000.00	To Treatment & Materials	61,280.00
		To Fire & Rescue Fee	2,000.00	To Universal Health Insurance	750.00
		To Free Accommodation to Patient Chathra	70,802.00	To Vat Paid A/c	74,836.00
		To Freight & Coolie Paid	19,580.00	To Vat R.C. Fee	3,000.00
		To Human Resource Development	23,718.00	To Vehicle Insurance	18,097.00
		To Homeo Licence	500.00	To Vehicle Maintanance	35,643.00
		To Honararium	3,500.00	To Vehicle insurance Tata Winger	22,189.00
		To Housekeeping Expenses	35,661.00	To Vehicle Welfare Omni	1,250.00
		To Inhouse Programme	18,553.00	To Vehicle Tax Omni	4,340.00
		To Infrastructure & Building Fund	112,835.00	To Vounteering Exp	20,530.00
		To Input Tax Paid A/c 1%	308.00	To Voulantering	5,742.00
		To Input Tax Paid A/c 14.5%	1,607.22	To Video Editing	33,000.00
		To Input Tax Paid A/c 5%	144,974.28	To Waste Disposal Cover	1,953.00
		To Input Tax Paid A/c 2%	1,023.65	To Website Maintenance A/c	141,850.00
		To Interest on TDS	24.00	To Website Renewal	2,523.00
		To IAD Loan	166,059.50	To Welfare Fund	1,100.00
		To Investigation Charges	86,448.00	To Purchase of Camera	54,200.00
		To Lab Exp	2,936.00	To Purchase of Furniture & Fittings	160,353.00
		To Laboratory	99,042.00	To Purchase of Computer & Accessories	387,833.00
		To Labour Registration Fee	500.00	To Purchase of Library	17,500.00
		To Land Tax	21.00	To Purchase of Electrical & Fittings	7,417.00
		To Leave Surrender	36,782.00	To Purchase of Office Equipments	31,500.00
		To Licence Fee	120.00	To Purchase of Plant & Mechinery	13,740.00
		To Loans & Advances	4,000,000.00	To Vitiligo Software Develop	25,000.00
		To Maintanance	7,768.00	To Purchase of Lab software	12,600.00
		To Maint. of Equip.	14,750.00	To Vessels & Utensils	2,500.00
		To Maternity Benefit	83,873.00	Total Payment- E	23,106,628.21
		To Motor Transport Kshemanidhi (Driver)	600.00	Closing Cash	18,887.20
Total Receipts B	23,524,664.50	Sub Total- D	6,494,779.24	Closing Bank	7,570,644.56
Sub Total -C = A+B	30,696,159.97			Total Closing -F =C-E	7,589,531.76



Notes to Financial Statements for the year ended 31st March 2017

A. General Information

Institute of Applied Dermatology (IAD) is a notprofit organization that conducts studies toward integrative medicine to treat difficult to treat skin diseases. **IAD's major Research & Development activities-**

Furthering integrative treatment to Lymphatic Filariasis and other forms of Lymphoedema-Expanding Integrative dermatology research to vitiligo, lichen planus and other diseases-Documentation and Publication of research findings in scientific journals -Public good activities

B. Significant Accounting Policies:

1. Accounting Convention

The financial statements are prepared on accrued basis under the historical convention, in accordance with applicable accounting standards and provisions of the Companies Act, 2013, except for Govt. funded projects which is maintained under cash basis.

2. Revenue Recognition

Grants related to fixed assets are credited to Capital Grants in Balance Sheet. Such grants are recognized in the Income and Expenditure Account on a systematic and rational basis over useful life of the fixed assets. The allocations to the income statement are made over periods and in the proportion in which depreciation on the related Fixed Assets are charged to Income and Expenditure Account.

3. Fixed Assets

a) Fixed assets are located at cost of acquisition including incidental costs related to acquisition and installation.

4. Depreciation

a) The depreciation is provided on useful life concept method at the rates and in the manner prescribed in the Schedule II the Companies Act, 2013. b) Depreciation on the additions to the assets is provided on pro-rata basis, at their respective rates with reference to the date of acquisition.

5. Taxation

a) No provision for taxation for the year has been made, as the company is entitled to claim tax exemption u/s 11 of the Income Tax Act, 1961. b) The donations to the Company are exempt u/s 80 G Regn. C.No.80G-28//CIT/KNR/2008-09

6. Employee Benefits

The company does not have a policy for gratuity and hence no accounting has been made in this regard.

7. Contingent liability

There are no contingent liabilities

8. Details of the remuneration paid to Director board Members

Director remuneration	Nil	Nil
Honorarium paid	Nil	Nil

9. Value of imports calculated on CIF basis

a) Capital goods	Nil	Nil
b) Raw materials, etc.,	Nil	Nil

10. Expenditure foreign currency Nil Nil

11. Previous year figures have been regrouped and rearranged wherever necessary.

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

As per my report of even date

sd/-

Place : KASARAGOD
Dated : 27-08-2017

K. SUBRAHMANYA PRABHU Bcom.FCA
CHARTERED ACCOUNTANT
Membership No. : 206158

For INSTITUTE OF APPLIED DERMATOLOGY

sd/-

Dr. S.R.NARAHARI
Chairman & Director

sd/-

DR.T.A. BAILUR
Director



Institute of Applied Dermatology
Effective Care through Integrative Medicine

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www.systematicreviewinayurveda.org

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