

SORAB S. ENGINEER & CO. (Regd.)
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Trustees of INDIAN INSTITUTE OF PUBLIC HEALTH, GANDHINAGAR ("Trust")

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **(INDIAN INSTITUTE OF PUBLIC HEALTH, GANDHINAGAR) ("the Trust")** which comprise the Balance Sheet as at March 31, 2019, and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Trust as at 31st March, 2019 and its surplus for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Trust 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.

Auditor's Responsibility

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



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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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.

Report on Other Legal and Regulatory Requirements

As required by The Bombay Public Trust Act, 1950 applicable to the State of Gujarat and on the basis of such checks as we considered necessary and appropriate and according to information and explanations given to us during the course of audit, we enclose in the Annexure, a statement on the matters specified therein.

For **Sorab S. Engineer & Co.**
Firm Registration No. 110417W
Chartered Accountants

Chokshi Shreyas B.

CA. Chokshi Shreyas B.
Partner
Membership No. 100892



Gandhinagar

27 SEP 2019

UDIN: 19100892 AAABBT 2984

SORAB S. ENGINEER & CO. (Regd.)

Annexure to Auditors' Report

To the Asst. Charity Commissioner, Gandhinagar

Relating to accounts audited under sub-section (2) of sec. 33 for the year ending 31st March, 2019

Name of the Trust: INDIAN INSTITUTE OF PUBLIC HEALTH, GANDHINAGAR
Registration No. F/1467/Gandhinagar

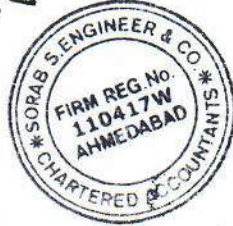
We report as under:

- a) Accounts are maintained regularly and in accordance with the provisions of the Act and the rules.
- b) The receipts and disbursements are properly and correctly shown in the accounts.
- c) The cash balance and vouchers in the custody of the Account Officers on the date of Audit were in agreement with the accounts.
- d) All books, deeds, accounts, vouchers or other documents or records required by us were produced before us.
- e) Inventories, certified by the management, of the movables of the trust were produced before us.
- f) The Account Officers appeared before us and furnished the necessary information required by us.
- g) No property or funds of the Trust were applied for any object or purpose other than object or purpose of the Trust.
- h) Rs. Nil is outstanding for more than one year. No amounts are written off during the year.
- i) Tenders were invited for repairs and construction for an amount exceeding Rs. 5000/- undertaken during the year.
- j) During the year, no money of the Public Trust has been invested contrary to the provisions of Section 35.
- k) No alienation of immovable property contrary to the provisions of Section 36 have come to our notice.

For **Sorab S. Engineer & Co.**
Firm Registration No. 110417W
Chartered Accountants

Chokshi Shreyas B.

CA. Chokshi Shreyas B.
Partner
Membership No. 100892



Gandhinagar

27 SEP 2019

Name of the Public Trust - Indian Institute of Public Health, Gandhinagar
Address of the Trust office: NH-147, Palaj Village Opp. New Air Force Station HQ, Gandhinagar, Gujarat 382042
Balance Sheet As at 31 March 2019
Bank Account No. of the Trust for transaction of Foreign Contribution - Nil F.C.R.A. No. Nil Date: Nil

Registration No. F/1467 (Gandhinagar)
Date of Registration: 15 February 2008

FUNDS AND LIABILITIES		PROPERTY AND ASSETS	
Amounts in ₹	Amounts in ₹	Amounts in ₹	Amounts in ₹
Trusts funds or corpus :-		Immovable Properties :-	
Balance as per last Balance Sheet	-	Balance as per last Balance Sheet	-
Adjustment during the year	-	Additions during the year	-
		Less: Sales during the year	-
		Depreciation upto date	-
Other earmarked funds :-		Investments :-	63,399,479
(Created under the provisions of the Trust- -Dead Scheme or out of the Income)		Short term deposit with SBI, Ahmedabad	
Depreciation fund	-	Fixed assets (As per Annexure 1):-	
Sinking fund	-	Balance as per last Balance Sheet	21,365,478
Reserve fund	19,749,047	Additions during the year	4,130,340
Project fund	10,804,693	Less: Sales during the year	-
Capital assets fund	-	Depreciation upto date	(14,691,125)
Any other fund	-		10,804,693
Loans (secured or unsecured) :-	30,553,740	Loans (secured or unsecured) : good / doubtful	
From trustees	-	Loans scholarships	-
From others	-	Other loans	-
Liabilities :-		Advances :-	
For other liabilities	6,934,858	To trustees	-
For advances	10,233,220	To employees	-
For rent and other deposits	-	To contractors	-
For sundry credit balances	4,595,929	To lawyers	-
		To others (Security deposits and Prepaid expenses)	7,267,129
Income and expenditure account :-		Income outstanding :-	
Balance as per last Balance Sheet	12,752,675	Rent	-
Add : Surplus as per Income and Expenditure account	18,106,475	Interest	476,354
		Other income	-
		Cash and bank balances :-	
		In saving account with HDFC bank, Ahmedabad	476,354
Total	83,176,897	Total	83,176,897

As per our Report of even date

For Sorab S. Engineer & Co.
Chartered Accountants
Firm Reg. No 110417W



Sorab S. Engineer

CA. Chokshi Shreyas B.
Partner
Membership No. : 100892

Place : Gandhinagar
Date : 27-9-2019

For and on behalf of Indian Institute of Public Health, Gandhinagar

D. V. Mandav
Director

Member



Place : Gandhinagar.
Date : 27-9-2019

Name of the Public Trust - Indian Institute of Public Health, Gandhinagar
Address of the Trust office: NH-147, Palaj Village Opp. New Air Force Station HQ, Gandhinagar, Gujarat 382042
Income and Expenditure for the year ended March 31, 2019
F.C.R.A. No. Nil Date: Nil
Bank Account No. of the Trust for transaction of Foreign Contribution - Nil

EXPENDITURE	Amounts in ₹	Amounts in ₹	INCOME	Amounts in ₹	Amounts in ₹
To expenditure in respect of properties :-			By Rent (accrued / realised)	-	-
Rates, taxes, cesses	1,413,080		By Interest (accrued / realised)	-	-
Repairs and maintenance	2,400,138		On securities		2,256,056
Salaries	-		On loans		
Insurance	-		On bank account		
Depreciation (by way of provision or adjustments)		3,813,218			
To Establishment expenses		9,759,523	By Dividend		
As per Annexure 2			By Income from services		30,864,955
To Remuneration to trustees					59,510,108
To Legal expenses		1,424,684	By Grant Income		13,997,027
To Audit fees		35,580	As per Annexure 3		
To contribution and fees			By Income from other sources		2,886,714
To Amount written-off :			As per Annexure 3		
(a) Bad debts	-		By Transfer from reserve - capital assets fund		
(b) Loan scholarship	-		As per Annexure 1		
(c) Irrecoverable rents	-				
(d) Other items - loss on conversion	-				
To Miscellaneous expenses		793,210			
To Depreciation		2,886,714			
As per Annexure 1					
To amounts transferred to reserve or specific funds - capital assets fund		1,096,240			
To expenditure on objects of the Trust					
(a) Religious	71,599,216				
(b) Educational (As per Annexure 2)	-				
(c) Medical Relief	-				
(d) Relief of Poverty	71,599,216				
(e) Other charitable objects	-				
To Surplus carried over to Balance Sheet		18,106,475			
Total		109,514,860	Total		109,514,860

As per our Report of even date
For Sorab S. Engineer & Co.
Chartered Accountants
Firm Reg. No 110417W

CA. Chokshi Shreyas B.
Partner
Membership No. : 100892

Place : Gandhinagar
Date : 27-9-2019

For and on behalf of Indian Institute of Public Health, Gandhinagar

Director

Member



Statement of income liable to contribution for the year ended 31 March 2019
Name of the Public Trust - Indian Institute of Public Health, Gandhinagar
NH-147, Palaj Village Opp. New Air Force Station HQ, Gandhinagar, Gujarat 382042
Email: accountsofficer@iiphg.org

Registration No. F/1467 (Gandhinagar)
Date of Registration: 15 February 2008

Name, address and phone no. of Trustees, whom submit the audit report: Dr. Dileep Mavalankar, IIPH, Gandhinagar, Ph: 91-79-66740706

Details of Relating Bank Accounts:

HDFC Bank Ltd, GF, Super Mall-II, Infocity Complex, Gandhinagar - 382009.

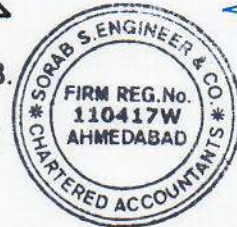
Bank Account No. of the Trust for transaction of Foreign Contribution - Nil F.C.R.A. No. Nil

Particulars	Amounts in ₹	Amounts in ₹
I. Income as shown in the Income and Expenditure Account (Schedule IX)		106,628,146
II Items not chargeable to Contribution under Section 58 and Rule 32:		
(i) Donations received from other Public Trusts and Dharmadas		
(ii) Capital Assets purchased from grant		
(iii) Grants received from Government and Local authorities		
(iv) Interest on Sinking or Depreciation Fund		
(v) Amount spent for the purpose of education		Refer comment mentioned below #
(vi) Amount spent for the purpose of medical relief		
(vii) Amount spent for the purpose of veterinary treatment of animals		
(viii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamity		
(ix) Deductions out of income from lands used for agricultural purposes :-		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(c) Cost of production, if lands are cultivated by trust		
(x) Deductions out of income from lands used for non-agricultural purposes :-		
(a) Assessment, cesses and other Government or Municipal Taxes		
(b) Ground rent payable to the superior landlord		
(c) Insurance premia		
(d) Repairs at 10 per cent of gross rent of building		
(e) Cost of collection at 4 per cent of gross rent of buildings let out		
(xi) Cost of collection of income or receipts from securities, stocks, etc. at 1 per cent of such income		
(xii) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent		
Gross Annual Income chargeable to contribution		Nil

The objects of the trust are exclusively for the purpose of education and research in public health and hence the trust is not liable to pay contribution as per section 58(2) of The Bombay Public Trusts Act, 1950, read with Rule 32(1) of The Bombay Public Trust (Gujarat) Rules 1961.

For, **SORAB S. ENGINEER & CO.**
FIRM Registration No. 110417W
CHARTERED ACCOUNTANTS

Chokshi Shreyas B.
CA CHOKSHI SHREYAS B.
PARTNER
MEMBERSHIP No. 100892



Dr. Mavalankar
K. S. S. S. S.

Annexure 1
Indian Institute of Public Health, Gandhinagar

Fixed Assets

S.No.	Particulars	Gross Block			Depreciation/Amortisation				Amounts in ₹	
		As At 1 April 2018	Additions	Deductions	As At 31 March 2019	As At 1 April 2018	For the year	Adjustments	As At 31 March 2019	As At 31 March 2019
1	Leasehold improvements	2,438,482	-	-	2,438,482	2,438,482	-	-	2,438,482	-
2	Computers	3,628,732	1,431,805	-	5,060,537	3,010,235	586,695	-	3,596,930	1,463,607
3	Office equipments	10,633,104	1,663,427	-	12,296,531	2,194,344	1,925,275	-	4,119,619	8,176,912
4	Furniture and fixtures	2,335,703	383,799	-	2,719,502	1,910,558	171,817	-	2,082,375	637,127
5	Vehicles	873,271	-	-	873,271	873,271	-	-	873,271	-
6	Library books	528,526	-	-	528,526	528,526	-	-	528,526	-
7	Software	927,660	651,309	-	1,578,969	848,995	202,927	-	1,051,922	527,047
	Total	21,365,478	4,130,340	-	25,495,818	11,804,411	2,886,714	-	14,691,125	10,804,693



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Annexure 2

Indian Institute of Public Health, Gandhinagar

Establishment Expenses

Particulars	Amounts in ₹
Rent expenses	-
Vehicle running and maintenance expenses	27,635
Security expenses	1,909,607
Communication expenses	374,287
Electricity and water expenses	2,986,577
Operations & Maintenance	3,802,732
Guest house expenses	175,157
Insurance	25,928
Printing and stationery	112,043
Travel and conveyance	303,345
Rates and taxes	17,003
Office expenses	25,209
Total	9,759,523

Educational Expenses

Particulars	Amounts in ₹
Academic program expenses	734,626
Workshop expenses	15,196,133
Project expenses	55,668,457
Total	71,599,216



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Annexure 3

Indian Institute of Public Health, Gandhinagar

Grant Income

Name of Project/Donor	Amounts in ₹
SEWA Trust	508,474
Sir Ratan D Tata Trust (Akshada Project)	-
Sir Ratan D Tata Trust (NGO Excellence Project)	-
Gujarat CSR Authority, Ahmedabad	1,235,187
CIMS Hospital	300,216
GHRC, Rajasthan	477,677
World Health Organization (Competency proj)	577,770
Sir Ratan Tata Trust (RKM-Varansi)	1,033,357
Sir Ratan Tata Trust (RKM-Vrindavan)	1,496,488
Hospital of Mental Health, Ahmedabad	2,000,000
Unicef-Gandhinagar	-
Unicef-Rajasthan, UP	1,259,286
Unicef-SLRM	231,107
AYUSH-Gujarat Govt	75,000
National Health Mission-SPMU	700,000
National Disaster Management -TVC proj	83,333
World Health Organization (PM-JAY)	260,532
SIHFW, Govt of Gujarat	423,729
Ayushman Bharat-Govt of Gujarat	450,000
Dr Reddy's Foundation	-
Department of Science and Technology Government of India	6,205,148
Unicef-Afghanistan	3,954,895
DST-Heat Action Plan	1,218,016
Essar Oil Foundation	869,299
Integrated Res & Action for Dev-IRADe	1,308,868
GIDC, Gandhinagar	2,708,882
Mental Health Hospital, Ahmedabad	1,904,167
Dept of Health Research -Govt of India-1	3,934,556
Natural Resource Defense Council	1,804,199
World Health Organisation - Health Action Plan	974,995
Dept of Science & Tech - Dendric Cell proj	634,696
Emergency Network	219,048
Dept of Health Research -Govt of India-2	110,611
Wheels Niswarth Foundation	18,708,921
Workshop Grant	3,841,651
Total	59,510,108

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Income from Other Sources for the year ended March 31, 2019

Particulars	Amounts in ₹
Fees from workshops	11,354,482
Fees from distance learning programs	1,610,545
Fees from AFIH	1,032,000
Total	13,997,027

