



**K. Raghunath Kamath**

B.Sc., F.C.A

CHARTERED ACCOUNTANT  
M. No. 025474

Second Floor, Cheroor Complex  
Opp. New Bus Stand  
Kasaragod - 671 121  
Mobile: 9447790569  
PAN: AEVPK8005L  
E-mail: krkamath\_45@rediffmail.com

### AUDIT REPORT

1. I have examined the Balance Sheet as at 31<sup>st</sup> March 2023, and the Income and Expenditure Account for the year ended on that date, attached herewith of **Health Line (Center for Health & Social Development), Mangad, P.O. Bare, Kasaragod District - 671 319 and Branch at Yogasala Road, Kannur**
2. I certify that the Balance Sheet and the Income and Expenditure Account are in agreement with the books of accounts maintained by the above entity.
3. a) I report the following observations/comments/notes.
  - i) Cash balance as on 31-03-2023 amounting to Rs. 4,516.31 is not physically verified by me.
  - ii) Bank balance is subject to confirmation.
  - iii) Fixed Assets were not physically verified by me.b) Subject to above,
  - a) I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.
  - b) In my opinion, proper books of accounts have been kept by **Health Line (Center for Health & Social Development)** in the so far as appears from my examination of the books.
  - c) In my opinion and to the best of my information and according to the explanations given to me, the said accounts read with notes thereon, if any, give a true and fair view:-
    - i) In the case of Balance Sheet, of the state of the affairs of the Center as at 31<sup>st</sup> March 2023.
    - ii) In the case of Income and Expenditure Account, of the excess of expenditure over income of the Center for the year ended on that date.

Place: Kasaragod  
Date: 15-10-2023



  
(K. RAGHUNATH KAMATH)  
CHARTERED ACCOUNTANT  
UDIN : 23025474BGWJL9751

HEALTH LINE CENTRE FOR HEALTH AND SOCIAL DEVELOPMENT, MANGAD, P. O. - BARE, KASARAGOD - 571 318  
 RNTCP, ASHRA PROJECT SURAKSHA T G PROJECT, KAVAI PROJECT & KAVAI PLUS PROJECT  
 CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2023

RECEIPTS	Rs. P.				TOTAL	PAYMENTS	Rs. P.				TOTAL
	RNTCP & ASHVA	SURAKSHA T G	KAVAI	KAVAI PLUS			RNTCP & ASHVA	SURAKSHA T G	KAVAI	KAVAI PLUS	
To Opening Balance					By						
Cash at Bank:					Bank Charges	649.00				649.00	
State Bank of India, Kasaragod	14,361.00			14,361.00	Office Ex Expenses	11,306.00				11,306.00	
State Bank of India, Main Branch, Kavar	3,358.95			3,358.95	Uja Khan Workshop Expenses	10,250.00				10,250.00	
Union Bank of India, Kasaragod					Other Expenses	12.00				12.00	
Union Bank of India-012021010000004			1,228.00	1,228.00	Infrastructure & Administration		2,10,581.00	5,26,700.00		2,10,581.00	2,10,281.00
					Salary		7,00,875.00			7,00,875.00	12,46,675.00
Cash in Hand	4,836.31			4,836.31	Traveling Expenses		74,250.00			74,250.00	14,350.00
Grant Received from Uja Khan	10,000.00			10,000.00	Programme Cost		82,834.00			82,834.00	22,834.00
Amount Received for Purchase of School R	11,200.00			11,200.00	Commodities Purchased		19,200.00			19,200.00	19,200.00
Grant from KSACS	12,70,487.00			12,70,487.00	Medical Services		8,000.00			8,000.00	8,000.00
Bank Interest Received	1,584.00		1,584.00	3,180.00	Follow Up Charges		80,000.00			80,000.00	80,000.00
Grant Received from Kaval Project Department - of Women & Child			5,87,236.00	5,87,236.00	Reporting & Communication Charges		14,140.00			14,140.00	14,140.00
Receivables			1,75,040.00	1,75,040.00	Parent Management Training		4,250.00			4,250.00	4,250.00
Amount Deposited by Project Director (for Opening New Bank Account)			5,000.00	5,000.00	Contingency Charges		14,837.00			14,837.00	14,837.00
Grant Received from NGO			58,421.00	58,421.00	Life skills education for OGL		3,000.00			3,000.00	3,000.00
					Psychosocial Intervention Charges		38,910.00			38,910.00	38,910.00
					Adm/Operative Expenses		62,389.00			62,389.00	62,389.00
					Staff Charges		2,436.00			2,436.00	2,436.00
					Amount paid to Treasury		250.00			250.00	250.00
					Co-ordinate Salary			28,571.00		28,571.00	28,571.00
					Cashier Salary			25,143.00		25,143.00	25,143.00
					Cleaning Charges		250.00			250.00	250.00
					Traveling Expenses (Caseworker Training)		3,540.00			3,540.00	3,540.00
					Printing & Stationery		917.00			917.00	917.00
					SW. A/c Balance Returned to KSACS			2,10,220.99			2,10,220.99
					Closing Balance						
					Cash at Bank						
					State Bank of India, Kasaragod	13,702.00				13,702.00	
					State Bank of India, Main Branch, Kavar						
					Union Bank of India, Kasaragod			8,051.00		8,051.00	
					Union Bank of India-012021010000004			5,000.00		5,000.00	
					Cash in Hand	4,516.31				4,516.31	
<b>TOTAL:</b>	<b>40,988.31</b>	<b>12,74,410.99</b>	<b>7,65,117.00</b>	<b>43,421.00</b>	<b>21,43,336.30</b>	<b>TOTAL:</b>	<b>40,988.31</b>	<b>12,74,410.99</b>	<b>7,65,117.00</b>	<b>43,421.00</b>	<b>21,43,336.30</b>

As per my Report of Even Date.

Kasaragod,

*Mohan Mangad*

**MOHANAN MANGAD**  
 Project Director, Health Line, Kasaragod.  
 P.O. Bare, Udma-571 319  
 Mob: 9446679718  
 mohananamangad1970@gmail.com

15/11/2023  
 (K. RAGHUNATH KAMATH - CHARTERED ACCOUNTANT)



HEALTH LINE CENTRE FOR HEALTH AND SOCIAL DEVELOPMENT, MANGAD, P. O. BARE, KASARAGOD - 671 319.  
 RNTCP, AXSHYA PROJECT SURAKSHA T O PROJECT, KAVAL, PROJECT & KAVAL PLUS PROJECT  
 CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

EXPENDITURE	R.S. P.				TOTAL	INCOME	R.S. P.			
	RNTCP & AXSHYA	SURAKSHA T O	KAVAL	KAVAL PLUS			RNTCP & AXSHYA	SURAKSHA T O	KAVAL	KAVAL PLUS
To						By				
Acad Fees					840.00	Grant from RNTCP				10,000.00
Bank Charges	649.00				2,10,881.00	Grant Received from Uga Grant	10,000.00			11,200.00
Infrastructure & Administration Expenses		2,10,881.00			12,45,575.00	Advance Received for Purchase of School	11,200.00			3,180.00
Salary		7,00,515.00	5,38,700.00		74,502.00	Bank Interest Received		1,204.00	1,500.00	12,70,487.00
Traveling Expenses		74,250.00			52,834.00	Grant from ASACS		12,70,487.00		5,87,236.00
Physicians Expenses		32,834.00			4,000.00	Grant Utilised		5,87,236.00		14,327.00
Consult Service		4,000.00			12,251.00	Grant Received From NSD				14,327.00
Consultants		19,250.00			4,250.00	Grant Received From NSD				14,327.00
Person Management Training			4,250.00		18,510.00	Amount Received for HCS				72.00
Psychological Intervention Charges			18,510.00		10,350.00	Amount Received for WAO				3,000.00
Follow Up Charges			90,000.00		8,660.00	Amount Received for WAO				1,68,830.00
Contingency Charges			14,327.00		2,436.00	Receivables		1,68,830.00		255.00
Printing & Communication Charges			14,327.00		28,571.00	Excess of Expenditure over income	871.00	2,329.60		3,000.00
Other Expenses					25,143.00					
School Kit Expenses	72.00				250.00					
Uga Grant Working Expenses	11,200.00				25,143.00					
Contribution of P.M.I for children	10,200.00				250.00					
Life skills education for CCL			2,000.00		3,540.00					
Staff Charges			2,436.00		917.00					
Amount paid to Treasury			258.00		62,383.00					
Consultant Salary				28,571.00						
Cash Worker Salary				25,143.00						
Covering Charges				250.00						
Traveling Expenses (Cashier Training)				250.00						
Printing & Stationery				3,540.00						
Administrative Expenses				917.00						
SB A/c Balance Returned to ASACS		7,10,200.00	62,383.00		2,10,220.96					
Excess of Income over Expenditure			1,586.00		1,586.00					
<b>TOTAL</b>	<b>22,171.00</b>	<b>12,74,610.00</b>	<b>7,87,642.00</b>	<b>16,421.00</b>	<b>21,12,884.96</b>	<b>TOTAL</b>	<b>22,171.00</b>	<b>12,74,610.00</b>	<b>7,87,642.00</b>	<b>16,421.00</b>

Kasaragod.

As per My Report of Even Date.

**MOHANAN MANGAD**  
 Project Director, Health Line, Kasaragod  
 P.O. Bare, Udma-671 319  
 Mob: 8446679715  
 mohanamangad1970@gmail.com

**K. RAJURETHY KAMATH - CHARTERED ACCOUNTANT**



HEALTH LINE (CENTRE FOR HEALTH AND SOCIAL DEVELOPMENT), MANGAD, P. O. BARE, KASARAGOD - 871 318  
 RNTCP, ANAYVA PROJECT SURAKSHA T O PROJECT KAVAL, PROJECT & KAVAL PLUS PROJECT  
 CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

LIABILITIES	R. P.				TOTAL	ASSETS	R. P.				TOTAL
	RNTCP & ANAYVA	SURAKSHA T O	KAVAL	KAVAL PLUS			RNTCP & ANAYVA	SURAKSHA T O	KAVAL	KAVAL PLUS	
<b>CAPITAL FUNDS</b>						<b>FIXED ASSETS</b>					
Balance as per last B/F	14,356.74				14,356.74	PROPERTY - W. O. Value	10,000.00				10,000.00
						Equipment - W. O. Value		94,985.00			94,985.00
<b>UNSECURED LOANS</b>						<b>CURRENT ASSETS</b>					
Miscellaneous	32,600.00				32,600.00	Cash at Bank					13,703.00
Opening Balance	15,000.00				15,000.00	State Bank of India, Main Branch Kerpuzh					9,029.00
Loan From NGO						State Bank of India, Kasaragod	13,703.00		2,051.00		5,000.00
						Urban Bank of India, Kasaragod				8,000.00	
<b>OTHER LIABILITIES</b>			1,000.00	3,000.00	8,000.00	Urban Bank of India					4,516.31
Account Deposited by Project Director			1,000.00	3,000.00	8,000.00	State Bank of India - 41506610085					
Other Current Asset						Cash in Hand	4,516.31				
<b>INCOME AND EXPENDITURE ACCOUNT</b>	94,985.00	1,841.00			96,826.00	<b>DUE AMOUNT</b>				1,58,830.00	1,58,830.00
Profit/ Loss						From Various Branch, Kasaragod Department					
<b>OUTSTANDING CREDITS</b>	30,000.00				30,000.00	<b>INCOME AND EXPENDITURE ACCOUNT</b>	43,706.43				43,706.43
Bank Fees Payable			1,78,040.00		1,78,040.00						
Expenses due to Vendor											
<b>TOTAL</b>	<b>72,216.74</b>	<b>94,985.00</b>	<b>1,77,841.00</b>	<b>3,000.00</b>	<b>3,48,182.74</b>	<b>TOTAL</b>	<b>72,216.74</b>	<b>94,985.00</b>	<b>1,77,841.00</b>	<b>3,000.00</b>	<b>3,48,182.74</b>

As per my Report of Own Date

Kasaragod  
 15-11-2023

15-11-2023  
 (K. RAGHUNATH KAMATH - CHARTERED ACCOUNTANT)



**MOHANAN MANGAD**  
 Project Director, Health Line, Kasaragod  
 P.O. Bare, Udma-871 318  
 Mob: 9446879718  
 mohanamangad1970@gmail.com

MOHANAN MANGAD  
 Project Director, Health Line, Kasaragod  
 P.O. Bary, Udam-871 319  
 Mob: 844879718  
 mohananmangad1970@gmail.com



(K. RAGHUNATH KAMATH - CHARTERED ACCOUNTANT)

15.11.2023

Kasaragod  
 15-11-2023

As per my Report of Even Date.

HEALTH LINE KASARAGOD, (VOGASALA ROAD, KANNUR - 1), SUKSHMATH PROJECT BALANCE SHEET AS ON 31-03-2023		Rs. P.	Rs. P.
ASSETS			
<b>FIXED ASSETS:</b>			
Equipments : W D Value		94,985.00	
<b>CURRENT ASSETS:</b>			
Cash at Bank			
State Bank of India, Main Branch Kannur			
State Bank of India - 41509519265			
Cash in Hand			
<b>TOTAL :</b>		<b>94,985.00</b>	
<b>LIABILITIES</b>			
<b>INCOME AND EXPENDITURE ACCOUNT</b>			
Opening Balance B/d.		97,314.99	
Less : Excess of Expenditure over Income		2,329.99	
<b>TOTAL :</b>		<b>94,985.00</b>	
<b>TOTAL :</b>			<b>94,985.00</b>



HEALTH LINE (CENTRE FOR HEALTH AND SOCIAL DEVELOPMENT), MANGAD, P. O : BARE, KASARAGOD - 671 319.  
 RNTCP & AXSHYA PROJECT  
 BALANCE SHEET AS ON 31-03-2023.

LIABILITIES	Rs. P.	Rs. P.	ASSETS	Rs. P.	Rs. P.
<b>CAPITAL FUND :</b>			<b>FIXED ASSETS :</b>		
Balance as per last B/Sheet		14,356.74	Furniture - W. D. Value		10,000.00
<b>UNSECURED LOAN :</b>			<b>CURRENT ASSETS :</b>		
Mohan :			Cash at Bank		
Opening Balance	22,600.00		State Bank of India, Kasaragod	13,702.00	
Loan from NGO	15,000.00		Cash in Hand	4,516.31	18,218.31
<b>OUTSTANDING CHARGES</b>			<b>INCOME AND EXPENDITURE ACCOUNT</b>		
Audit Fees Payable	20,560.00		Opening Balance B/d.	42,827.43	
			Add : Excess of Expenditure over Income	971.00	43,798.43
<b>TOTAL :</b>		<b>72,016.74</b>	<b>TOTAL :</b>		<b>72,016.74</b>

Kasaragod,  
15-11-2023

As per my Report of Even Date.

*[Signature]* 15.11.2023  
 (K RAGHUNATH KAMATH - CHARTERED ACCOUNTANT)



*[Signature]*  
**MOHANAN MANGAD**  
 Project Director, Health Line, Kasaragod  
 P.O. Bare, Ulma-671 319  
 Mob: 8446879718  
 mohanamngad1970@gmail.com