

**WORLDWIDE VETERINARY SERVICE INDIA,  
GRAMYA BHAVAN, ARUVANKADU,**

**FOREIGN CONTRIBUTION ACCOUNT**

**2023-2024**

J. MATHEW & Co.  
Chartered Accountants

100, Commissioners Road  
Near Brecks Primary School  
Ootacamund - 643 001  
The Nilgiris - Tamilnadu  
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### CERTIFICATE

We have audited the account of **M/s. WORLDWIDE VETERINARY SERVICE INDIA, FEBROOKS HOUSE, SOUTHWICK, OOTACAMUND** for the financial year ending the 31st March 2023 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was **Rs. 34,69,267.70;**
- (ii) foreign contribution of / worth **Rs.8,65,63,601.50** was received by the Association during the financial year 2023-24;
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs.1,25,162.00** was received by the Association during the financial year 2023-24;(Note: Interest received is accounted since the institution is following cash basis of accounting)
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial 2023-24 year was **Rs.31,99,261.79;**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

For J.MATHEW & Co.  
ICAI Regn. No. 002028S



*John Mathew C.M*

JOHN MATHEW.C.M  
Chartered Accountant  
Proprietor

Memb. No. 025343

UDIN:24025343BKBKEL5033

OOTACAMUND,  
30.09.2024

**FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024**

9,05,97,956.20

per our report even date.  
For J. MATTHEW & Co.

Membership No. 025343

**WORLDWIDE VETERINARY SERVICE INDIA, GRAMYA BHAVAN**  
**ARUVANKADU, NILGIRIS 643202**  
**SCHEDULE TO THE RECEIPTS AND PAYMENTS ACCOUNT**  
**FOREIGN CONTRIBUTION ACCOUNT 2023 24**

<b>DPM</b>	<b>SCH I</b>
Accommodation	71,260.00
Animal Feed	46,949.00
Cleaning Material	6,899.00
Computer Service and Maintenance	1,177.00
Cooking Gas	1,934.01
Electricity Charges	14,153.00
Food Expenses	3,19,656.81
Freight Charges	25,900.00
Fuel Expenses	3,10,046.78
Human Medical Expenses	4,537.32
Internet Charges	17,671.10
Material	9,13,896.89
Medicine	6,80,358.15
Mobile Recharge	23,589.00
Miscellaneous Expenses	50,852.00
Postage and Courier	12,918.10
Printing and Stationery	19,824.00
Rent	3,72,525.00
Toll Charges	720.00
Travelling Expenses	49,453.51
Vehicle Maintenance and Insurance	53,732.00
Salary and Wages	16,60,317.00
	<b>46,58,369.67</b>
<b>Hicks Activity</b>	<b>SCH - II</b>
Accommodation	1,13,000.00
Animal Feed	2,95,263.00
Advertisement Expenses	20,000.00
Bonus	1,00,000.00
Electricity Charges	1,73,523.00
Food Expenses	34,18,013.00
Camp Activity	23,26,661.00
Rent	29,34,156.00
Material	7,79,477.00
Medicines	47,99,691.00
Postage and Courier	77,410.00
Professional Charges	58,975.00
Repairs and Maintenance	1,13,815.00
Other Expenses	350.00
Salary and Wages	89,14,471.00
Printing and Stationery	1,36,973.00
Telephone Charges	63,253.00
Vehicle Fuel and Travelling Expenses	7,60,894.00
Veterinary Equipment	17,731.00
	<b>2,51,03,656.00</b>



**WORLDWIDE VETERINARY SERVICE INDIA, GRAMYA BHAVAN**  
**ARUVANKADU, NILGIRIS 643202**  
**SCHEDULE TO THE RECEIPTS AND PAYMENTS ACCOUNT**  
**FOREIGN CONTRIBUTION ACCOUNT 2023 24**

<b>ITC Activity</b>	<b>SCH - III</b>
Accommodation	3,87,841.00
Animal Feed	2,79,774.00
Audit Fee	1,92,800.00
BONUS	50,000.00
Building Rent	21,65,000.00
Computer Maintenance	23,058.00
Cleaning Expenses	2,49,772.00
Salary and Wages	49,80,807.00
Dog Catching Wages	7,840.00
Electricity Charges	2,33,754.00
Food Expenses	25,89,344.13
Freight Charges	23,000.00
Fuel Expenses	7,20,275.01
Gas Cylinder	2,74,319.70
Human Medical Expenses	1,420.00
LEGAL EXPENSES	17,000.00
Material	14,25,444.00
Medicines	38,27,649.24
Miscellaneous Expenses	999.40
Oxygen Cylinder	10,382.00
Internet and Phone	17,648.00
Potage and Courier Charges	106.00
Printing and Stationery	2,75,740.00
Professional Charges	1,29,220.00
Rates and Taxes	3,510.00
Repairs and Maintenance	26,048.00
Training Fee	54,000.00
Travelling Expenses	6,45,728.00
Vehicle Maintenance	2,52,624.29
EPF Expenses	23,54,068.00
	<u>2,12,19,171.77</u>

<b>Bylakuppe Activity</b>	<b>SCH - IV</b>
Accommodation	2,09,474.00
Building Rent	70,700.00
Cleaning Material	29,208.00
Fuel Expenses	1,69,471.73
Human Medical Expenses	100.00
Material	81,032.00
Medicine	10,18,972.00
Printing & Stationery	19,436.00
Travelling Expenses	1,42,414.00
Vehicle Maintenance	1,88,826.00
Salary and Wages	11,78,780.00
	<u>31,08,413.73</u>





**WORLDWIDE VETERINARY SERVICE INDIA, GRAMYA BHAVAN**  
**ARUVANKADU, NILGIRIS 643202**  
**SCHEDULE TO THE RECEIPTS AND PAYMENTS ACCOUNT**  
**FOREIGN CONTRIBUTION ACCOUNT 2023 24**

<b>Mission Rabies Activity</b>	<b>SCH - V</b>
Accommodation	14,53,635.00
Salary	79,63,140.00
Advertisement Expenses	2,02,713.00
Animal Feed	46,883.00
Audit Fee	36,072.00
Computer Service and Maintenance	5,540.00
Courier and Postage Charges	10,207.00
Electricity Charges	18,374.00
Food Expenses	47,28,233.00
Fuel Expenses	27,16,514.28
Hall Rent	9,440.00
Hire Vehicle Rent	3,98,372.00
Human Medical Expenses	14,595.00
Insurance	95,417.00
Legal and Professional Expenses	11,500.00
Materials	6,21,703.00
Medicine	5,52,252.00
Mobile Recharge and Other Expenses	1,62,569.00
Printing and Stationery	3,11,847.00
Travelling Expenses	8,03,520.00
Vehicle Maintenance	15,69,917.52
	<u><u>2,17,32,443.80</u></u>

<b>Task Force Activity</b>	<b>SCH - VI</b>
Accommodation	10,040.00
Salary and Wages	5,56,821.00
Food Expenses	21,234.00
Registration Charges	7,500.00
Material	4,500.00
Medicine	1,85,142.00
Postage and Courier	1,598.00
Printing Charges	3,115.00
Travelling Expenses	1,85,806.00
	<u><u>9,75,756.00</u></u>



WORLDWIDE VETERINARY SERVICE INDIA, GRAMYA BHAVAN  
ARUVANKADU, NILGIRIS 643202

SCHEDULE TO THE RECEIPTS AND PAYMENTS ACCOUNT  
FOREIGN CONTRIBUTION ACCOUNT 2023 24

<b>Truck Training Activity</b>	<b>SCH - VII</b>
Accommodation and Rent	4,42,652.00
Advertisement Charges	23,980.00
Animal Feed	8,060.00
Salary and Wages	13,17,909.00
Human Medicine	755.00
Food Expense	1,96,177.00
Freight	1,800.00
Fuel Expense	2,09,434.00
Legal Expenses	8,500.00
Materials	75,702.00
Medicines	15,91,933.00
Postage, Courier and Mobile Charges	50,837.00
Printing and Stationery	38,984.00
Travelling Expense	1,05,365.00
Vehicle Maintenance	1,32,606.00
	<u>42,04,694.00</u>

<b>Working Equine Activity</b>	<b>SCH - VIII</b>
Accommodation	1,51,896.00
Cleaning Material	13,670.52
Salary and Wages	8,98,102.00
Food Expenses	1,64,143.75
Freelancer Wages	25,000.00
Fuel Expenses	1,61,873.39
Freight Charges	3,200.00
Materials	2,38,617.00
Medicine	5,45,835.00
Printing and Stationery	6,565.00
Travelling Expenses	1,15,288.00
Vehicle Maintenance	2,38,055.00
	<u>25,62,245.66</u>

<b>ASSET ADDITIONS:</b>	<b>SCH - IX</b>
Computer and Accessories	41,428.00
Laptop	1,75,497.00
Fridge	36,500.00
Equipments	13,32,700.00
Inverter	66,500.00
Mobile	1,15,484.00
Vehicle	1,80,000.00
Projector	1,20,300.00
	<u>20,68,409.00</u>



WORLDWIDE VETERINARY SERVICE INDIA, GRAMYA BHAVAN

ARUVANKADU, NILGIRIS 643202

SCHEDULE TO THE RECEIPTS AND PAYMENTS ACCOUNT

FOREIGN CONTRIBUTION ACCOUNT 2023 24

LOANS AND ADVANCES

SCH - XI

Advance (TDS) OB	9,990.60
Amanda - Task Force	35,000.00
Anita Anil Kumar	13,000.00
Appupillai Murugan - MR	95,840.00
Ashish - ITC	27,000.00
BALAJI - BANGALORE	35,000.00
Basuvaraj Alis Balraj - ITC	1,500.00
Bomman R - ITC	2,000.00
Chandrasekar Advance	75,000.00
Charan Kumar - ITC	3,500.00
Ganesh - Bylakuppe	74,075.00
Jeyaraj - ITC	2,500.00
Joel Travas Travels MR	31,000.00
Kocharekar Dattaram	1,556.00
Kumar - ITC	5,000.00
Lakshmi - ITC	2,000.00
Loans and Advance - BNGL	30,000.00
Madesh - ITC	20,267.00
Madhevan - Kennel	1,000.00
Mehboob Karimkhan balagali- DPM	20,289.76
Namitha Nair	13,056.00
Narayanan - ITC	3,000.00
Raju Mohandass	21,297.00
Ranjitha - TF	45,000.00
Sammer Engineering Works	1,50,000.00
Sumanth - TF	70,000.00
Yourself RTGS - DPM	5,637.00
Thomas	1,187.00
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	7,94,695.36





WORLDWIDE VETERINARY SERVICE INDIA, GRAMYA BHAVAN, ARUVANKADU, NILGIRIS - 643 202

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

EXPENDITURE	Rs.P.	INCOME	Rs.P.
To DPM	46,58,369.67	By Bank Interest	1,25,162.00
To Hicks Activity	2,51,03,656.00	By Grant Received	8,65,63,601.50
To ITC Activity	2,12,19,171.77		
To Bylakuppe Activity	31,08,413.73		
To Mission Rabies Activity	2,17,32,443.80		
To Task Force Activity	9,75,756.00		
To Truck Training Activity	42,04,694.00		
To Working Equine Activity	25,62,245.66		
To Idexx Activity (Salary)	13,64,391.00		
To MSD Activity (Medicine)	409.00		
To RRT Expenses (Wages)	450.00		
To Bank Charges	1,21,913.95		
To EPF Expenses	7,010.00		
To Interest Expenses	8,108.00		
To Depreciation	10,35,041.73		
To Excess of Income over Expenditure	5,86,689.19		
	<u>8,66,88,763.50</u>		<u>8,66,88,763.50</u>
To Transfer to Earmarked Fund A/c	16,21,730.92	By Balance c/d	5,86,689.19
	<u>16,21,730.92</u>	By Transfer to Capital Fund	10,35,041.73
			<u>16,21,730.92</u>

Notes: Refer Balance Sheet.

Place : Ootacamund  
Date:30.09.2024



per our report even date  
For J.MATHEW & Co  
Firm Regn. No. 002028S  
*[Signature]*  
JOHN MATHEW C M  
Chartered Accountant  
Proprietor  
Membership No. 025343

**WORLDWIDE VETERINARY SERVICE INDIA, GRAMYA BHAVAN, ARUVANKADU, NILGIRIS - 643 202**  
**FOREIGN CONTRIBUTION ACCOUNT**

**BALANCE SHEET AS AT 31ST MARCH 2024**

LIABILITIES	Rs.p	Rs.p	ASSETS	Rs.p	Rs.p
<b>CAPITAL FUND</b>			<b>PROPERTY, PLANT AND EQUIPMENT</b>	<b>SCH X</b>	
Opening Balance	57,09,805.01				67,43,172.30
Less: Balance from I&E Account	(10,35,041.73)				
Add: Addition of Fixed Assets	<u>20,68,409.00</u>	67,43,172.28			
			<b>LOANS &amp; ADVANCES</b>		
			- Advance with Parties (TDS)	13,433.00	
			- Rent Advance (Fatima Filomena)	1,20,000.00	
			- TDS Receivable (OB)	6,367.00	
			- TDS Excess Paid	21,545.00	
			- Project and Staff Advances - Sch XI	<u>7,94,695.36</u>	9,56,040.36
<b>EARMARKED FUND</b>			<b>Closing Balances</b>		
Opening Balance	41,16,591.25		- Cash in hand	5,231.59	
Add: Transfer from I & E Account	16,21,730.92		- Axis Bank - 89960	30,45,125.87	
Less: Addition to Fixed Assets	<u>(20,68,409.00)</u>	36,69,913.17	- Smart Fleet - FA2000741460	64,527.10	
			- Smart Fleet FA2004587786 ( BPCL )	9,504.38	
<b>CURRENT LIABILITIES</b>			- SBI - 9129	<u>74,872.85</u>	31,99,261.79
- EPF Payable	62,880.00				
- TDS Payable	3,90,478.00				
- Loans and Advance	13,000.00				
- Mr Kennen	<u>19,031.00</u>	4,85,389.00			
		<u>1,08,98,474.45</u>			<u>1,08,98,474.45</u>

Notes: 1. Basis of Accounting : Cash basis.

2. Depreciation is provided under WDV method at the rate indicated.

3. Earmarked income and expenditure is considered in income and expenditure account and surplus transferred to respective fund account.

Place : Ootacamund

Date: 30.09.2024



per our report even date.  
For J.MATHEW & Co  
Firm Regn. No. 002028S  
  
JOHN MATHEW C M  
Chartered Accountant  
Proprietor  
Membership No. 025343

**WORLDWIDE VETERINARY SERVICE INDIA, GRAMYA BHAVAN, ARUVANKADU, NILGIRIS - 643 202**  
**SCHEDULE TO BALANCE SHEET YEAR ENDED 31st MARCH 2024**  
**FOREIGN CONTRIBUTION ACCOUNT 2023-24**  
**SCHEDULE TO PROPERTY, PLANT AND EQUIPMENT**

SCH - I

Particulars	Rate	Balance as on 01.04.2023	Additions for the year	Total	Depreciation for the year	Balance as on 31.03.2024
Building	5%	40,791.98	-	40,791.98	2,039.60	38,752.38
Computer & Ups	40%	42,326.76	41,428.00	83,754.76	25,216.30	58,538.45
Furniture	10%	5,78,503.46	-	5,78,503.46	57,850.35	5,20,653.11
Equipment	15%	22,746.64	15,56,000.00	15,78,746.64	1,20,112.00	14,58,634.65
Electronic Appliances	15%	29,638.27	-	29,638.27	4,445.74	25,192.53
Vehicle	15%	25,57,007.52	1,80,000.00	27,37,007.52	3,97,051.13	23,39,956.40
Vehicle-MR	15%	1,92,400.00	-	1,92,400.00	28,860.00	1,63,540.00
Vehicle-DPM	15%	6,73,863.87	-	6,73,863.87	1,01,079.58	5,72,784.29
Equipment-Diag	15%	19,768.68	-	19,768.68	2,965.30	16,803.38
Equipment-Merch	15%	36,779.41	-	36,779.41	5,516.91	31,262.50
Veterinary Equipment-Hicks	15%	14,01,949.00	-	14,01,949.00	2,10,292.35	11,91,656.65
Laptop-Hicks	40%	68,869.44	1,75,497.00	2,44,366.44	62,647.18	1,81,719.26
Mobile	15%	39,040.00	1,15,484.00	1,54,524.00	14,517.30	1,40,006.70
Printer	40%	6,120.00	-	6,120.00	2,448.00	3,672.00
<b>TOTAL</b>		<b>57,09,805.03</b>	<b>20,68,409.00</b>	<b>77,78,214.03</b>	<b>10,35,041.73</b>	<b>67,43,172.30</b>

