

# Statement of accounts 2018-2019

**AUDITOR'S REPORT TO THE MEMBERS OF THE GOVERNING  
BODY OF KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI,  
GREATER NOIDA**

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We have audited the attached Balance Sheet of KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, Plot No. 11, Knowledge Park-1, Institutional Area, G.B. Nagar Dist., GREATER NOIDA-201 308 as at 31<sup>st</sup> March, 2019 and the Income and Expenditure Account together with the Receipts and Payments Accounts, for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of Kusht Niyanttran Evum Unmoolan Samiti. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statements presentation. We believe that our audit provides reasonable basis for our opinion.

We report that:

- A. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B. In our opinion proper books of accounts have been kept by the society so far as appears from our examination of the books.
- C. The Balance Sheet, the Income and Expenditure Account and Receipts and Payments Account dealt with by this Report are in agreement with the Books of Account.
- D. In our opinion and to the best of our information and according to explanations given to us, the accounts, read with the notes appearing thereon or attached thereto give a true and fair view: -
- i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2019
  - ii. In the case of the Income and Expenditure of Surplus/~~Deficit~~ for the year ended on that date.
  - iii. In the case of the Receipts and Payments Accounts of the receipts and payments for the period 1<sup>st</sup> April 2018 to 31<sup>st</sup> March 2019.

For Pinto M.P. & Associates,

Chartered Accountants.

Firm Regn. No. 006002N

(Martin P. Pinto F.C.A.)

Membership No. 085006

- 7 SEP 2019

REGD. OFFICE : 304, OM BHAWAN, 3583, NETAJI SUBHASH MARG, DARYAGANJ, NEW DELHI-110002

KUSHT NIYANTRAN EVUM UNMOOLAR SAMITI, GREATER NOIDA					
CONSOLIDATED BALANCE SHEET AS AT 31ST. MARCH, 2019					
<u>LIABILITIES</u>	<u>SCH.</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>SCH.</u>	<u>AMOUNT</u>
CAPITAL FUND			FIXED ASSETS:		
Foreign Contributions Account			Foreign Contributions A/c.	1	2,28,35,517.00
Balance as per last B/S,	2,00,73,610.00		General Account:	2	<u>1,15,61,346.90</u>
Additions/Deductions to Fixed Assets as per contra(Net)	32,17,114.00				3,43,96,863.90
Less: Depreciation	<u>4,55,207.00</u>	2,28,35,517.00			
General Account:					
Balance as per last B/S	58,18,918.90				
Add: Surplus	<u>38,14,900.43</u>	96,33,819.33			
FOREIGN GRANTS UNUTILIZED:					
Balance as per last B/S	39,693.29				
Received During the year (Incl. Interest)	<u>41,22,124.00</u>				
	41,61,817.29				
Less: Expenses	<u>32,22,216.92</u>	9,39,600.37			
Committed Liabilities		13,52,924.30			
Loan		16,90,000.00	CURRENT ASSETS:		
TDS Payable		21,000.00	Foreign Contributions A/c.		9,39,600.36
			General Account		<u>11,36,396.73</u>
					20,75,997.09
Total Rs.		<u>3,64,72,861.00</u>	Total Rs.		<u>3,64,72,861.00</u>

Significant Accounting Policies &amp; Notes to Accounts 3

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

for Pinto M.P & Associates  
Chartered Accountants

Chartered Accountants  
Firm Regn. No. 006002N



- 7 SEP 2019

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
FIXED ASSETS- General A/c  
SCHEDULE - 2

Particulars	%	As At 01/04/2018	Addition	As At 31.03.2019	Depreciation		Total Depreciation For the Year	WDV
						Oct-Mar		
Land & Building	0%	77,02,023.00	-	77,02,023.00	-	-	-	77,02,023.00
Medical Equipment	15%	40,487.00	61,391.00	1,01,878.00	15,282.00	-	15,282.00	86,596.00
General Equipment	15%	4,25,644.00	94,475.90	5,20,119.90	78,018.00	-	78,018.00	4,42,101.90
Computer	60%	28,722.00	-	28,722.00	17,233.00	-	17,233.00	11,489.00
Motor Cycles	15%	8,691.00	-	8,691.00	1,304.00	-	1,304.00	7,387.00
Furniture & Fixtures	10%	60,109.00	36,000.00	96,109.00	9,611.00	-	9,611.00	86,498.00
Bicycle	15%	6,358.00	-	6,358.00	954.00	-	954.00	5,404.00
Fire safety system	15%	82,337.00	-	82,337.00	12,351.00	-	12,351.00	69,986.00
Vehicle Innova	15%	-	18,60,059.00	18,60,059.00	2,79,009.00	-	2,79,009.00	15,81,050.00
Building	10%	-	17,43,125.00	17,43,125.00	1,74,313.00	-	1,74,313.00	15,68,812.00
<b>Total Rs.</b>		<b>83,54,371.00</b>	<b>37,95,050.90</b>	<b>1,21,49,421.90</b>	<b>5,88,075.00</b>	<b>-</b>	<b>5,88,075.00</b>	<b>1,15,61,346.90</b>

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
FIXED ASSETS- FC A/c  
SCHEDULE - 1

Particulars	%	As At 01/04/2018	Addition	As At 31.03.2019	Depreciation		Total Depreciation For the Year	WDV
						Oct-Mar		
Building	10%	-	22,97,114.00	22,97,114.00	2,29,711.00	-	2,29,711.00	20,67,403.00
Computer	60%	10.00	-	10.00	6.00	-	6.00	4.00
Cycle	15%	9,337.00	-	9,337.00	1,401.00	-	1,401.00	7,936.00
General equipments	15%	1,28,676.00	-	1,28,676.00	19,301.00	-	19,301.00	1,09,375.00
Land & Building	0%	1,94,85,676.00	-	1,94,85,676.00	-	-	-	1,94,85,676.00
Furniture & Fixtures	10%	13,969.00	-	13,969.00	1,397.00	-	1,397.00	12,572.00
Motor Cycle	15%	23,920.00	-	23,920.00	3,588.00	-	3,588.00	20,332.00
Vehicle	15%	4,12,022.00	-	4,12,022.00	61,803.00	-	61,803.00	3,50,219.00
Medical Equipment	15%	-	9,20,000.00	9,20,000.00	1,38,000.00	-	1,38,000.00	7,82,000.00
<b>Total Rs.</b>		<b>2,00,73,610.00</b>	<b>32,17,114.00</b>	<b>2,32,90,724.00</b>	<b>4,55,207.00</b>	<b>-</b>	<b>4,55,207.00</b>	<b>2,28,35,517.00</b>



**SCHEDULE-3**  
**SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS**

- I. Significant Accounting Policies**
  - (i) Basis of Accounting**  
The Financial statements have been drawn up on historical cost convention on Cash Basis
  - (ii) Fixed Assets**  
Fixed Assets are stated at cost of construction / acquisition. Cost is inclusive of freight, duties, levies and any directly attributable cost of bringing the assets to their working condition for intended use.  
Assets purchased out of specific purpose grants are charged to the respective fund and Capitalized at the end of the year.  
Depreciation has been provided on fixed assets as per Income Tax Act.
  - (iii) Revenue Recognition**  
Revenue from general purpose donations is recognized on the date on which the donation is received by the Society
  - (iv) Specific purpose grants**  
Grants received / expenses incurred for specific purposes are accounted for separately as 'Unutilized Grants' and the unspent balance of the grant is carried forward.
- II. Notes to Accounts**
  - (i) The Society has during the year adopted Cash basis of accounting as followed in the earlier years.
  - (ii) The Society has charged cost of fixed assets purchased from grants to respective project/expense account at the time of purchase. At the year end total cost of Fixed Assets purchased during the year is transferred to Fixed Assets account with corresponding increase in Capital Fund by way of a contra entry.
  - (iii) Schedules 1-3 form a part of the Balance Sheet.

**For Pinto M.P. & Associates**  
Chartered Accountants.  
Firm Regn. No.006002N  
  
(Martin P. Pinto F.C.A.)  
Membership No. 085006

**Executive Director**



- 7 SEP 2019




KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Foreign Grants	32,22,216.92	<u>Foreign Grant</u>	
RNTC Utilization	8,43,124.00	Received during the year (incl. interest)	41,22,124.00
General Expenses	39,78,167.95	Add: Unutilised Balance 01/04/2018	39,693.29
Depreciation	5,88,075.00	Less: Unutilised as on 31/03/2019	<u>9,39,600.37</u>
Excess of Income over Expenditure	38,14,900.43	Grants & Donations	80,42,146.00
		Contributions	11,21,494.00
		Other Income incl. interest	60,627.38
Total Rs.	<u>1,24,46,484.30</u>	Total Rs.	<u>1,24,46,484.30</u>

Executive Director




Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.  
for Pinto M.P & Associates  
Chartered Accountants  
Firm Regn. No. 006002N  
(Martin P. Pinto F.C.A.)  
Membership No. 085006

- 7 SEP 2019

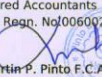

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS  
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2019

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balances:</u>		<u>Utilization:</u>	
F.C. Account	39,693.29	F.C. Account (As per R & P)	32,22,216.92
General Account	<u>(25,35,452.10)</u>	General Account (As per R & P)	<u>86,16,342.85</u>
	(24,95,758.81)		1,18,38,559.77
<u>Receipts:</u>		<u>Closing Balances:</u>	
F.C. Account (As per R & P)	41,16,000.00	F.C. Account	9,39,600.37
General Account (As per R & P)	<u>91,91,300.38</u>	General Account	<u>(19,27,527.57)</u>
	1,33,07,300.38		(9,87,927.20)
<u>Bank Interest:</u>			
F.C. Account	6,124.00		
General Account	<u>32,967.00</u>		
	39,091.00		
Total Rs.	<u>1,08,50,632.57</u>	Total Rs.	<u>1,08,50,632.57</u>

Executive Director




Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.  
for Pinto M.P & Associates  
Chartered Accountants  
Firm Regn. No. 006002N  
(Martin P. Pinto F.C.A.)  
Membership No. 085006

- 7 SEP 2019

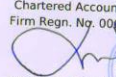

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND:</b>		<b>FIXED ASSETS:</b>	
Balance as per last B/S.	2,00,73,610.00	(Details as per Schedule -1)	2,28,35,517.00
Additions/Deductions to Fixed Assets as per Contra	32,17,114.00		
Less: Depreciation	4,55,207.00		
	2,28,35,517.00		
<b>FOREIGN GRANTS:</b>		<b>CURRENT ASSETS:</b>	
Opening Balance	39,693.29	Cash in hand	2,997.84
Receipts (incl. Interest)	41,22,124.00	Cash at Bank	1,65,744.82
Utilization	32,22,216.92	Income Tax Recoverable	7,70,857.70
	9,39,600.37		9,39,600.36
<b>Total Rs.</b>	<b>2,37,75,117.00</b>	<b>Total Rs.</b>	<b>2,37,75,117.00</b>

Executive Director




Examined and found correct in accordance with the accounts and information's and explanations furnished to us. for Pinto M.P & Associates  
Chartered Accountants  
Firm Regn. No. 006002N  
(Martin P. Pinto F.C.A.)  
Membership No. 085006

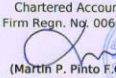




- 7 SEP 2019

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Foreign Grant Unutilised	32,22,216.92	Received during the year (incl. interest)	41,22,124.00
		Add: Unutilised Balance 01/04/2018	39,693.29
		Less: Unutilised as on 31/03/2019	9,39,600.37
			32,22,216.92
Excess of Income over Expenditure			
<b>Total Rs.</b>	<b>32,22,216.92</b>	<b>Total Rs.</b>	<b>32,22,216.92</b>

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us. for Pinto M.P & Associates  
Chartered Accountants  
Firm Regn. No. 006002N  
(Martin P. Pinto F.C.A.)  
Membership No. 085006

- 7 SEP 2019

Executive Director




KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2019

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
<u>Opening Balance</u>		<u>Expenditures</u>	
Cash in hand	2,997.84	Bank Charges	5,102.92
Cash at Bank	<u>36,695.45</u>		
	39,693.29	<u>Fixed Assets</u>	
<u>Contribution</u>		Pathology Lab Equipment	9,20,000.00
Roman Catholic Diocese	41,15,000.00	Building Construction	<u>22,97,114.00</u>
			32,17,114.00
Bank Interest	6,124.00	<u>Closing Balances</u>	
Miscellaneous Income	1,000.00	Cash in hand	2,997.84
		Cash at Bank-34940201000938C	1,65,744.82
		Income Tax Recoverable	<u>7,70,857.71</u>
			9,39,600.37
<b>Total Rs.</b>	<b><u>41,61,817.29</u></b>	<b>Total Rs.</b>	<b><u>41,61,817.29</u></b>

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us. for Pinto M.P & Associates Chartered Accountants Firm Regn. No.006002N

(Martin P. Pinto F.C.A.)  
Membership No. 085006

- 7 SEP 2019



KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2019

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>CAPITAL FUND:</u>		<u>Fixed Assets</u>	
Balance as per last B/S.	58,18,918.90	(Schedule-2)	1,15,61,346.90
Add: Surplus	<u>38,14,900.43</u>		
	96,33,819.33	<u>CURRENT ASSETS:</u>	
Loan	16,90,000.00	Cash	10,252.00
Committed Liabilities	13,52,924.30	Security Deposits-Rent	40,000.00
		SBT-5152366	7,68,749.23
TDS payable	21,000.00	SBT- 67292473985	<u>3,17,395.50</u>
			11,36,396.73
<b>Total Rs.</b>	<b><u>1,26,97,743.63</u></b>	<b>Total Rs.</b>	<b><u>1,26,97,743.63</u></b>

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us. for Pinto M.P & Associates Chartered Accountants Firm Regn. No. 006002N

(Martin P. Pinto F.C.A.)  
Membership No. 085006

- 7 SEP 2019

Executive Director





KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
RNTC Utilization	8,43,124.00	Grants & Donations	
General Exp		RCDA (P) Ltd.	10,87,500.00
Bank charges	2,478.00	Companies & Individuals	12,45,474.00
Audit Fees	49,560.00	St. Joseph's School-Noida	17,26,372.00
Honorarium to Doctors & Staff	26,19,962.00	Jesus & Mary School-Noida	36,32,800.00
Staff Welfare Expenses	480.00	Cornerstone India Foundation	50,000.00
Postage/Courier exp	59.00	RNTCP Grant-Bhangel	1,50,000.00
Printing & Stationery	41,139.00	RNTCP-Sec.10	1,50,000.00
Building & General Repairs	3,06,082.00		80,42,146.00
Cable/TV Exp	7,780.00	Contribution	
Vehicle & Travel Exp	1,50,551.95	General Contribution	1,00,919.00
Electricity bills & Maintenance	2,02,077.00	General OPD Collection	7,26,397.00
Bio Medical Waste Management	40,200.00	Lab & Dispensary Collection	1,14,178.00
Charity & Contributions	22,842.00	Director Salary	1,80,000.00
Computer Maintenance	12,350.00		11,21,494.00
Conveyance	30,784.00	Other Income	
Wages	34,928.00	Bank Interest	32,967.00
Functions & Celebrations	35,019.00	Miscellaneous Income	27,660.38
Garden Expenses	19,615.00		
Newspaper & Periodicals	4,445.00		
Consumable Stores	15,019.00		
General Office Exp.	24,474.00		
Telephone & Internet Exp	10,240.00		
Medical Expenses	5,514.00		
Interest on TDS	363.00		
	36,35,961.95		
House Maintenance	1,55,366.00		
Pathology & Dispensary Expenses	1,86,840.00		
Depreciation	5,88,075.00		
Excess of Income over Expenditure	38,14,900.43		
Total Rs.	92,24,267.38	Total Rs.	92,24,267.38

Executive Director

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

for Pinto M.P. & Associates  
Chartered Accountants

Firm Regn. No. 006602N

(Maitra P. Pinto F.C.A.)

Membership No. 085006

- 7 SEP 2019

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2019

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balances:		RNTC Utilization	8,43,124.00
Cash	2,266.00	General Exp	
SBT-5152366	5,78,789.20	Bank charges	2,478.00
SBT- 67292473985	1,29,562.00	Audit Fees	49,560.00
Loan	(16,90,000.00)	Honorarium to Doctors & Staff	
Committed Liabilities	(15,46,110.30)	Salary	26,19,962.00
TDS Payable	(9,959.00)	Staff Welfare Expenses	480.00
Grants & Donations		Postage/Courier exp	59.00
RCDA (P) Ltd.	10,87,500.00	Printing & Stationery	41,139.00
Companies & Individuals	12,45,474.00	Building & General Repairs	3,06,082.00
St. Joseph's School-Noida	17,26,372.00	Cable/TV Exp	7,780.00
Jesus & Mary School-Noida	36,32,800.00	Vehicle & Travel Exp	1,50,551.95
Cornerstone India Foundation	50,000.00	Electricity bills & Maintenance	2,02,077.00
RNTCP Grant-Bhangel	1,50,000.00	Bio Medical Waste Management	40,200.00
RNTCP-Sec.10	1,50,000.00	Charity & Contributions	22,842.00
	80,42,146.00	Computer Maintenance	12,350.00
Contribution		Conveyance	30,784.00
General Contribution	1,00,919.00	Wages	34,928.00
General OPD Collection	7,26,397.00	Functions & Celebrations	35,019.00
Lab & Dispensary Collection	1,14,178.00	Garden Expenses	19,615.00
Director Salary	1,80,000.00	Newspaper & Periodicals	4,445.00
	11,21,494.00	Consumable Stores	15,019.00
Other Income		General Office Exp.	24,474.00
Bank Interest	32,967.00	Telephone & Internet Exp	10,240.00
Miscellaneous Income	27,660.38	Medical Expenses	5,514.00
		Interest on TDS	363.00
			36,35,961.95
		House Maintenance	1,55,366.00
		Pathology & Dispensary Expenses	1,86,840.00
		Fixed Assets:	
		Furniture & Fixtures	36,000.00
		Vehicle Innova	18,60,059.00
		Lab Equipments	61,391.00
		General Equipments	94,475.90
		Building Construction	17,43,125.00
			37,95,050.90
		Closing Balances:	
		Cash	10,252.00
		SBT-5152366	7,68,749.23
		SBT- 67292473985	3,17,395.50
		Loan	(16,90,000.00)
		Committed Liabilities	(13,32,924.30)
		Security Deposits-Rent	40,000.00
		TDS Payable	(19,06,527.57)
			(21,000.00)
Total Rs.	66,88,815.28	Total Rs.	66,88,815.28

Executive Director

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

for Pinto M.P. & Associates  
Chartered Accountants

Firm Regn. No. 006602N

(Maitra P. Pinto F.C.A.)

Membership No. 085006

- 7 SEP 2019