

# PINTO M. P. & ASSOCIATES

### CHARTERED ACCOUNTANTS

# OF KUSHT NIVANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA

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 31st March, 2015 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 Niyantran 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: -

In the case of the Balance Sheet, of the state of affairs of the Society as

at 31st March, 2015

ii. In the case of the Income and Expenditure of Deficit for the year ended

on that date

 In the case of the Receipts and Payments Accounts of the receipts and payments for the period 1<sup>st</sup> April 2014 to 31<sup>st</sup> March 2015.

For Pinto M.P. & Associates, Chartered Accountants. Firm Regn. No. 006002N

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

Partner Membership No. 085006

### KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA CONSOLIDATED BALANCE SHEET AS AT 31ST. MARCH, 2015

LIABILITIES	SCH.	AMOUNT	ASSETS	SCH.		AMOUNT
CAPITAL FUND Foreign Contributions Account Balance as per last B/S	2.04,04,791.00		FIXED ASSETS: Foreign Contributions A/c General Account:	1 2	2,02,02,527 00 36,36,395 00	2.38.38.922.00
Less Depreciation	2,02,264.00	2,02,02,527.00				
General Account: Balance as per last B/s Less. Deficit	(36.41,762.45) 15.90,343.00	(52,32,105,45)				
FOREIGN GRANTS UNUTILIZED: Balance as per last B/S Received During the year (Incl. Interest)	3,71,426.29 407.00 3,71,833.29					
Less Expenses		3,71,833.29				
Committed Liabilities		74.48.203.00				
Loan		17,40,000.00	CURRENT ASSETS: Foreign Contributions A/c. General Account		3,71,833.29 3,19,702.55	6,91,535,84
	Total :	2,45,30,457.84	To	tal		2,45,30,457.84

Significant Accounting Policies & Notes to Accounts

(Fr. Shaji Joseph) 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 000002N

(Martin P. Pinto F.C.A)

Membership No. 085006

### KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA FIXED ASSETS- FOREIGN CONTRIBUTION SCHEDULE - 1

I - Marie Company of Marie Con	1000	CALIFORNIA	NAME AND DESCRIPTION OF THE PERSON OF THE PE		7.44479.72571	Depreciation	
Particulars	%	As At 31.03.2014	Addition	Disposal	As At 31.03.2015		WDV
Land & Building	0%	1,90,50,388.00			1,90,50,388.00	-	1,90,50,388.00
Office Equipment & Furniture	10%	21,291.00	-	2	21,291.00	2,129.00	19,162.00
Equipment's	15%	2,46,502.00	- 2		2,46,502.00	36,975.00	2,09,527.00
Computer(Laptop)	60%	377.00	2	25	377.00	226.00	151.00
Cycles	15%	17,887.00	20		17,887.00	2,683.00	15,204.00
Scooter & Motor Cycles	15%	45,823.00		8	45,823.00	6,873.00	38,950.00
Vehicles	15%	10,22,523.00	*	53	10,22,523.00	1,53,378.00	8,69,145.00
Total "		2,04,04,791.00		-	2,04,04,791.00	2,02,264.00	2,02,02,527.00





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

SCHEDULE - 2

Particulars	%	As At	Addition	As At	Depreciation	
		31.03.2014		31.03.2014		WDV
Land & Building	0%	35,58,093.00		35,58,093.00	28	35,58,093.00
Medical Equipment	15%	2,267.00		2,267.00	340.00	1,927.00
General Equipment's	15%	68,402.00		68,402.00	10,260.00	58,142.00
Computer	60%	10,200.00	15	10,200.00	6,120.00	4,080.00
Motor Cycles	15%	16,651.00	-	16,651.00	2,498.00	14,153.00
Total '		36,55,613.00	-	36,55,613.00	19,218.00	36,36,395.00





## 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) Schedules1-3 form a part of the Balance Sheet.

(Fr. Shaji Joseph) Executive Director STERNOS TERNOS T

For Pinto M.P. & Associates

Chartered Acountants.

Firm Regny No. 006002N

(Martin P. Pinto F.C.A)

Partner

Membership No. 085006

# KUSHT NIYANTRAN EYUM UNMOOLAN SAMITI, GREATER NOIDA CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2015

EXPENDITURE		AMOUNT	INCOME		AMOUNT
			Foreign Grant Received during the year	407.00	
Foreign Grants		55	Add: Unutilized Balance 01/04/2014	3.71,426.29	
PARTY INTO IT A			Less: Unutrized Balance 31/03/2015	3.71.833.29	
RNTC Utilization			Less. Officeaged Galarios 3 No.X2015	0,71,000.00	
Medical supply	2,83,296.00		as without the business than a		
LT Salary	3,98,939.00		Grant Received	727257472744	
Office Expenses	4,45,063.00		RNTC Prog	12.84,000.00	100000000000000000000000000000000000000
Vehicle & Travel	86,598.00	12,13,896.00	ODMF	6,96,000.00	19,60,000.00
Utilization of ODMF			Contribution		
CIC Salary	1,65,000.00		General Contribution	66,050.00	
Dr Salary	3,00,000.00		General OPD Collection	9,33,312.00	
FIC Salary	99,000.00		DMC contribution-Jhansa	3,24,000.00	
LT Salary	1,08,000.00		Wall Construction contribution	6,80,000.00	20,03,362.00
Travelling & Conveyance	24,000.00	6,96,000.00			
General Exp			Bank Interest		2,977.00
Bank charges	751.00				
Audit Fees	34,831.00				
Medical Supplies	41,528.00				
Office Expenses	4,89,430.00				
Staff Salary	20,06,113.00		Excess of Expenditure over Income		15,90,343.00
Staff Welfare Fund	2,79,406.00				
Consultancy Charges	1,68,540.00				
Vehicle Runing and Maitanance	1,62,920.00				
Wall Construction material cost	1,70,614.00				
Wall Construction Lattour Exp	2,93,435.00	38,47,568.00			
		15 910 05			
Depreciation		19,218.00			

Total

55,76,682.00

Total \*

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

55,76,682.00

for Pinto M.P & Associates Chartered Accountants Firm Regn. No.008082N

(Martin P. Pinto F.C.A)

Partner Membership No. 085006

(Fr. Shaji Joseph) Executive Director



- B SEP 2015

# KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2015

RECEIPT		AMOUNT	PAYMENTS		AMOUNT
Opening Balances: F.C. Account	3,71,426.29		Utilization: F.C. Account(As per R& P)		
General Account	(72,97,375.45)	(69,25,949.16)	General Account (As per R & P)	55,57,464.00	55,57,464.00
Receipts:					
F.C. Account(As per R& P)	4				
General Account (As per R & P)	39,83,362.00	39,83,362 00			
Bank Interest:					
F.C. Account	407.00		Closing Balances:		
General Account	2,977.00	3,384.00	F.C. Account	3,71,833.29	
			General Account	(88,68,500 45)	(84,96,667.16)
Total *		(29,39,203.16)	Total		(29,39,203.16)

(Fr. Shaji Joseph) Executive Director EN SOUR ENDER

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. NA006002N

(Martin P. Pinto F.C.A)

Partner

Membership No. 085006

- 0 SEP 2019

### KUSHT NIYANTRAN EVUM UNMOQLAN SAMITI, GREATER NOIDA BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2015

LIABILITIES		AMOUNT	ASSETS			AMOUNT
CAPITAL FUND: Balance as per last B/S Additions/Deductions to Fixed Assets as per contra(Net)	2,04,04,791.00		FIXED ASSETS: (Details as per Schedule -1)			2,02,02,527.00
Less: Depreciation	2,02,264.00	2,02,02,527.00				
FOREIGN GRANTS: Opening Balance	3,71,426.29		CURRENT ASSETS: Cash in hand		3,61,345.84	
Receipts(incl. Interest)	407.00 3.71,833.29		Cash at Bank	_	10,487.45	3,71,833.29
Utilization	-	3,71,833.29				
Total		2,05,74,360.29		Total		2,05,74,360.29

(Fr. Shaji Joseph) 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. 00 0002N

Martin P. Pinto F.C.A)

Partner

Membership No 085006

- n SEP 2016

# KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2015

EXPENDITURE	AMOUNT	INCOME		AMOUNT
Foreign Grant Utilized	<i>129</i>	Received during the year Add: Unutilized Balance 01/04/2014 Less: Unutilized Balance 31/03/2015	407.00 3,71,426.29 3,71,833.29	8
Total '	161	Total *	_	

(Fr. Shaji Joseph) 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)

Partner

Membership No. 085006

## KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA DETAILS OF EXPENSES FOR THE YEAR ENDING 31ST MARCH 2015 (FCRA)

	Opening Balances	Rect.	Total	Exp.	Balance	
		5				
ODMF		3		23	Ď.	
Misc. Income Old Age Home	50,141.29 3,21,285.00	1	50,548.29 3,21,285.00		50,548.29 3,21,285.00	
Total '	3,71,426.29	407.00	3,71,833.29	5	3,71,833,29	





### KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2015

RECEIPT

AMOUNT

PAYMENTS

AMOUNT

Opening Balance

3,71,426.29

Bank Interest

407.00

Closing Balances

Cash in hand Cash at Bank-349402010009380 3,61,345.84

10,487.45

3,71,833.29

Total "

3,71,833.29

Total '

3,71,833.29

(Fr. Shāji Joseph) 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 Accoluntants

Firm Regn/No.006002N

(Martin P. Pinto F.C.A)

Partner

Membership No. 085006

## KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2015

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND: Balance as per last B/S Less: Deficit	(36,41,762,45) 15,90,343,00	(52,32,105.45)	Fixed Assets (Schedule-2)		36,36,395.00
Loan		17,40,000.00			
Committed Liabilities		74,48,203.00			
			CURRENT ASSETS: Cash Cash at Bank	519.00 3,19,183.55	3,19,702.55
Total	_	39,56,097.55		Total '	39,56,097.55

(Fr. Shaji Joseph) 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. Np. 006002N

(Martin P. Pinto F.C.A)

Partner

Membership No. 085006

- P SEP 2815

#### KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2015

RECEIPT		AMOUNT	PAYMENT		AMOUNT
Opening Balances: Cash at Bank Loen Committed Lisabilities	970.00 82,600.55 (31,78,796.00) (42,04,150.00)	(72,97,375.45)	RNTC Utilization Medical supply LT Salary Office Expenses Vehicle & Travel	2,83,298,00 3,98,939,00 4,45,063,00 86,598,00	12 13.896 00
Grant Received RNTC Pros	12.84.000.80		Utilization of ODMF	1.65.000.00	
ODMF grant	6,96,000.00	19,80,000,00	Or Salary FIC Salary	99,000.00	
Contribution General Contribution	56 050 00		LT Salary Travelling & Conveyance	1/08,000.00	5 98 000 00
General OPD Collection	9,33,312.00		CONTRACTOR CONTRACTOR (CONTRACTOR CONTRACTOR	201,0000.000	A STATE OF THE STA
DMC-contribution-Jhansi Wall Construction contribution	3,24,000.00 6,80,000.00	20,03,362,00	General Exp Bank charges Audit Fees	751 00 34,831.00	
Bank Interest		2,977.00	Medical Supplies Office Expenses Staff Salary	41,528,00 4,89,430,00 20,06,113,00	
			Staff Welfare Fund Consultancy Charges Vehicle Runing and Maitanance	2,79,406,00 1,68,540,00 1,62,920,00	
			Wall Construction material cost Wall Construction Labour Exp	1,70,614.00 2,93,435.00	36,47,568.00
			Closing Balances: Cash Cash at Bank	519 00 3.19 183.55	
			Loan Committed Liabilities	(17,40,000 00) (74,48,203.00)	(88,68,500,45)
Total		(33,11,036.45)	Total '		(33,11,036.45)

(Fr. Shajisoseph) Execusive 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

# KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2015

EXPENDITURE		AMOUNT	INCOME		AMOUNT
RNTC Utilization			Grant Received		
Medical supply	2,83,296.00		RNTC Prog	12.84,000.00	
LT Salary	3,98,939.00		ODMF	6,96,000.00	19,80,000.00
Office Expenses	4,45,063.00				
Vehicle & Travel	86,598.00	12,13,896.00	Contribution		
			General Contribution	66.050.00	
Utilization of ODMF			General OPD Collection	9.33.312.00	
CIC Salary	1,65,000.00		DMC contribution-Jhansi	3.24.000.00	
Dr. Salary	3,00,000.00		Wall Construction contribution	6.80,000.00	20 03 362 00
FIC Salary	99,000.00				
LT Salary	1,08,000.00				
Travelling & Conveyance	24,000.00	6,96,000.00	Bank Interest		2,977.00
General Exp					
Bank charges	751.00		Excess of Expenditure over Income		15,90,343.00
Audit Fees	34,831.00		and a comparation of the formation		1919/919/79/199
Medical Supplies	41,528.00				
Office Expenses	4.89,430.00				
Staff Salary	20.06,113.00				
Staff Welfare Fund	2,79,406.00				
Consultancy Charges	1,68,540.00				
Vehicle Runing and Maitanance	1,62,920.00				
Wall Construction material cost	1,70,614.00				
Wall Construction Labour Exp	2,93,435.00	36,47,568.00			
Depreciation		19,218.00			
Total	1	55,76,682.00	Total		55,76,682.00
			Expressed and found correct in accordence	really the beauties of	

(Fr. Shaji Joseph) 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) Partner

Membership No. 085006

#### RNTC project exp

Bhangat .	Signor	Haridwar	Jaunpur	Jhansi:	Jp nagar	Khora	Maharajganj	Sec 10	Total
16.462.00	47,550.00	55,696.00	25,614.00	28,905.00	32.765.00	27,910.00	23,913.00	27,358.00	2,83,296.00
45,188.00	54,306,00	43/511.00	41,338 00.	61,682,00	46,561,00	35,000.00	39:438.00		And the state of t
66,727.00	40.123.00	48,331.00	13,388.00	44,275.00	67,105.00	68,227,00	17,392.60	77.495.00	Andread Vindoria et al.
19,089.00	8,426.00	2,881.00	662.00	15.382.00	4.020.00	19,973.00		The state of the s	100000000000000000000000000000000000000
1,50,076.00	1,50,435,90	1,50,341.00	81,022.00	1,50,245.00	1,50,471.00	1,50,210.00	80,743.00	1,50,383.00	12,13,898.00
	16.462.00 45,188.00 66.727.00 18.669.00	18.482.00 47,550.00 45,198.00 54,308.00 98.727.00 40,123.00 18.089.00 8,428.00	18.462.00 47.550.00 55,896.00 45,198.00 54,306.00 43,511.00 98.727.00 40,123.00 48,331.00 18.689.00 8,426.00 2,801.00	18.462.00 47.550.00 55,896.00 25,614.00 45,198.00 54,306.00 43,511.00 41,338.00 98.727.00 40,123.00 48,331.00 13,388.00 18.689.00 8,426.00 2,801.00 662.00	18.462.00 47.550.00 55,896.00 25,614.00 18.905.00 45,198.00 54,306.00 43,511.00 41,338.00 51,882.00 69.727.00 40,123.00 48,331.00 13,388.00 44,275.00 18.689.00 8,426.00 2,801.00 662.00 15,382.00	16.462.00 47.550.00 53,896.00 25,614.00 26,905.00 32,785.00 45,198.00 54,306.00 45,511.00 41,338.00 51,682.00 40,561.00 69.727.00 40,123.00 48,331.00 13,388.00 44,275.00 67,105.00 18,689.00 8,426.00 2,801.00 662.00 15,382.00 4.020.00	16.462.00 47.550.00 55,896.00 25,614.00 26,905.00 32,785.00 27,010.00 45,198.00 54,906.00 45,511.00 41,338.00 51,682.00 46,581.00 35,000.00 69,727.00 40,123.00 48,331.00 13,388.00 44,275.00 67,105.00 68,227.00 18,689.00 8,428.00 2,801.00 662.00 15,382.00 4,020.00 19,973.00 1,50,076.00 1,50,436.00 1,50,341.00 81,022.00 1,50,245.00 1,50,471.00 1,50,210.00	16.462.00 47.550.00 53,896.00 25.614.00 26.905.00 32.765.00 27.010.00 23,913.00 45,198.00 54.306.00 45,511.00 41.338.00 81.882.00 46.561.00 35.000.00 39,438.00 96.727.00 40.123.00 48,331.00 13.388.00 44.275.00 67,105.00 88,237.00 17.392.60 18.689.00 8,426.00 2.801.30 862.00 15.382.00 4.020.00 19.973.00 1.50.076.00 1,50,436.00 1,50,441.00 81,022.00 1,50,245.00 1,50,471.00 1,50,210.00 80,743.00	16.462.00 47.550.00 53,896.00 25.614.00 26,905.00 32.765.00 27.010.00 23,913.00 27.356.00 45,198.00 54,306.00 45,511.00 41,338.00 51,682.00 46,561.00 35,006.00 36,436.00 29.365.00 96,727.00 40,123.00 48,331.00 13,388.00 44,275.00 67,105.00 68,277.00 17,392.00 77,495.00 18,689.00 2,307.00 2,307.00 2,307.00 15,825.00 1,50,471.00 1,60,210.00 10,973.00 1,50,383.00 1,50,383.00 1,50,471.00 1,60,210.00 10,743.00 1,50,383.00

Grant Received

1.50,000,00

1,50,000,00

3,84,000.00

1,50,000,00

1,50,000,00

1,50,000 (0)

1.50.000:00

12,84,000.00



