

**KUSHT NIYANTRAN EVUM UNMOOLAN
SAMITI
GREATER NOIDA**

**STATEMENT OF ACCOUNTS
2022-2023**

Auditors

Pinto M.P. & Associates

Chartered Accountants

New Delhi – 110002

camartinpinto@gmail.com / pinto@icai.org



**AUDITOR'S REPORT TO THE MEMBERS OF THE GOVERNING
BODY OF KUSHT NIYANTRAN 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, 2023 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: -
 - i. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2023
 - 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 1st April 2022 to 31st March 2023.

For Pinto M.P. & Associates,
Chartered Accountants.

Firm Regn. No. 006002N

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

Membership No. 085006

UDIN: 23085006BGXACJ3915

- 8 SEP 2023

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

Particulars	%	As at 01.04.2022	Addition		Deductions	As at 31.03.2023	Depreciation		Total Depreciation For the Year	WDV as on 31.03.2023
			April to Sept	Oct to Mar			April to Sept	Oct to Mar		
Building	10%	32,00,264.00	-	-	-	32,00,264.00	3,20,026.00	-	3,20,026.00	28,80,238.00
Computer	60%	1.00	-	-	1.00	-	-	-	-	-
Cycle	15%	4,874.00	-	-	4,874.00	-	-	-	-	-
General equipments	15%	67,170.00	-	-	67,170.00	-	-	-	-	-
Land & Building	0%	1,94,85,676.00	-	-	-	1,94,85,676.00	-	-	-	1,94,85,676.00
Furniture & Fixtures	10%	9,165.00	-	-	9,165.00	-	-	-	-	-
Motor Cycle	15%	12,486.00	-	-	-	12,486.00	1,873.00	-	1,873.00	10,613.00
Vehicle	15%	2,15,078.00	-	-	-	2,15,078.00	32,262.00	-	32,262.00	1,82,816.00
Medical Equipment	15%	4,80,246.00	14,50,000.00	-	-	19,30,246.00	2,89,537.00	-	2,89,537.00	16,40,709.00
Total Rs.		2,34,74,960.00	14,50,000.00	-	81,210.00	2,48,43,750.00	6,43,698.00	-	6,43,698.00	2,42,00,052.00

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

Particulars	%	As at 01.04.2022	Addition		Deductions	As at 31.03.2023	Depreciation		Total Depreciation For the Year	WDV as on 31.03.2023
			April to Sept	Oct to Mar			April to Sept	Oct to Mar		
Land & Building	0%	77,02,023.00	-	-	-	77,02,023.00	22,818.00	-	22,818.00	77,02,023.00
Medical Equipment	15%	1,52,117.00	-	-	-	1,52,117.00	-	-	-	1,29,299.00
Geyser	15%	-	-	-	-	-	-	-	-	-
Air Conditioner	15%	5,75,959.90	37,300.00	-	-	37,300.00	5,595.00	-	5,595.00	31,705.00
General Equipments	15%	2,482.00	1,09,436.00	-	2,31,776.93	4,53,618.97	51,627.00	8,208.00	59,835.00	3,93,783.97
Computer	40%	4,536.00	-	-	-	2,482.00	993.00	-	993.00	1,489.00
Motor Cycles	15%	4,536.00	-	-	4,536.00	-	-	-	-	-
Furniture & Fixtures	10%	4,59,639.00	-	-	26,586.23	4,33,052.77	43,305.00	-	43,305.00	3,89,747.77
Bicycle	15%	12,422.00	-	7,326.00	12,422.00	7,326.00	6,447.00	549.00	6,996.00	6,777.00
Fire safety system	15%	42,980.00	-	-	-	42,980.00	-	-	-	36,533.00
Vehicle Innova	15%	9,70,962.00	-	-	-	9,70,962.00	1,45,644.00	-	1,45,644.00	8,25,318.00
Washing Machine	15%	-	-	-	-	-	-	-	-	-
Building	10%	19,04,672.00	-	-	-	19,04,672.00	1,90,467.00	-	1,90,467.00	17,14,205.00
Mobile	15%	-	-	1,699.00	-	1,699.00	-	127.00	127.00	1,572.00
X-Ray Machine	15%	-	56,880.00	-	-	56,880.00	8,532.00	-	8,532.00	48,348.00
Total Rs.		1,18,27,792.90	94,180.00	1,18,461.00	2,75,321.16	1,17,65,112.74	4,75,428.00	8,884.00	4,84,312.00	1,12,80,800.74



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

- 8 SEP 2023

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2023**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balances:</u>			
F.C. Account	22,32,681.35	F.C. Account(As per R&P)	14,50,182.02
General Account	11,43,695.34	General Account (As per R & P)	75,75,069.31
	33,76,376.69		90,25,251.33
<u>Receipts:</u>			
F.C. Account(As per R&P)	-		
General Account (As per R & P)	79,66,428.91		
	79,66,428.91	<u>Closing Balances:</u>	
<u>Bank Interest:</u>		F.C. Account	7,84,408.33
F.C. Account	1,909.00	General Account	15,72,717.94
General Account	37,663.00		23,57,126.27
	39,572.00		
Total Rs.	1,13,82,377.60	Total Rs.	1,13,82,377.60



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

- 8 SEP 2023

KUSHT NIYANTRAN EYUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
Medical Centre Expenses		Grants & Donations	
Consumable Stores	9,250.00	RCDA (P) Ltd	3,30,000.00
Conveyance	15,750.00	St. Joseph's School-Noida	20,00,000.00
Electricity	30,943.00	Jesus & Mary Convent School	10,00,000.00
House Rent	3,79,000.00	Contribution	
Medical Exp	5,57,426.00	General Contribution	8,93,527.64
Printing and Stationery	5,808.00	General OPD Collection	13,35,977.00
Staff welfare Exp	585.00	OPD Collection KNEUS Shanti Home	16,84,898.27
Telephone and Internet	2,529.00	Lab & Dispensary Collection	6,82,576.00
General Repairs	15,232.00	Physiotherapy Collection	29,450.00
Vehicle Maintenance	39,396.00		
Wages	1,000.00		
	10,56,919.00	Other Income	
General Exp		Miscellaneous Income	10,000.00
AMC/CMC for AC and Medical Equipments	1,75,799.00		
Audit Fees	53,100.00	Bank Interest	
Bank charges	1,24,699.99		37,663.00
Bio Medical Waste Management	20,400.00		
Building & General Repairs	1,20,722.00	Excess of Expenditure Over Income	
Cable/TV Exp	1,759.00		1,17,969.56
Charity & Contributions	28,000.00		
Computer Maintenance	2,280.00		
Contract Agreement Fees	71,500.00		
Conveyance	1,85,977.00		
Electrical Appliances	7,290.00		
Electricity Bills & Maintenance	60,639.00		
Functions & Celebrations	40,625.00		
Garden Expenses	5,995.00		
General Office Exp.	21,581.00		
Gift/Christmas Gift	32,500.00		
Honorarium Doctors & Staff Salary	28,39,046.00		
Miscellaneous Expenses	23.00		
Newspaper & Periodicals	2,906.00		
Pathology Lab & Dispensary Expenses	2,90,700.00		
Printing & Stationery	21,544.00		
Professional Fee	5,000.00		
Project Consultancy Charges	12,500.00		
Rates and Taxes	5,98,000.00		
Staff Welfare Expenses	66,277.00		
Telephone & Internet Exp	21,295.00		
Vehicle & Travel Exp	2,80,695.00		
Wages	6,000.00		
	50,97,052.99		
House Maintenance			
Educational Support	5,10,633.00		
IRA Life Care- Medical Service Provider	82,620.00		
	6,15,203.32		
Depreciation			
Fixed Asset Balance Written off	4,84,312.00		
	2,75,321.16		
	81,22,061.47		
		Total Rs.	81,22,061.47

Total Rs. 81,22,061.47

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
File Regn. No. 006002N
(Martin P. Pinto F.C.A)
Membership No. 085006

- 8 SEP 2023



Executive Director

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2023

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>CAPITAL FUND:</u>		<u>FIXED ASSETS:</u>	
Balance as per last B/S.	2,34,74,960.00	(Details as per Schedule -1)	2,42,00,052.00
Additions/Deductions to Fixed Assets as per Contra	14,50,000.00		
Less:- Fixed Asset Balance Write off	81,210.00		
Less:- Depreciation	<u>6,43,698.00</u>		
	2,42,00,052.00		
<u>FOREIGN GRANTS:</u>		<u>CURRENT ASSETS:</u>	
Opening Balance	22,32,681.35	Cash in hand	2,997.84
Receipts(incl. Interest)	1,909.00	Cash at Bank-349402010009380	5,056.78
Utilization	<u>14,50,182.02</u>	SBI A/c. No. 40057032121	5,806.00
	7,84,408.33	Income Tax Recoverable	<u>7,70,857.71</u>
TDS Payable & Other Liabilities	310.00		
	<u>2,49,84,770.00</u>		
	Total Rs.		Total Rs.
	<u>2,49,84,770.00</u>		<u>2,49,84,770.00</u>

Examined and found correct in accordance with the books accounts and information's and explanations furnished to us. for Pinto M.P & Associates

Chartered Accountants & Associates
 Firm Regn. No. 006002N

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


 Executive Director

- 8 SEP 2023

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2023

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grant Utilised	14,50,182.02	Received during the year (interest)	1,909.00
		Add: Unutilised Balance 01/04/2022	22,32,681.35
		Less: Unutilised as on 31/03/2023	7,84,408.33
	Total Rs.		14,50,182.02



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



- 8 SEP 2023

KUSHT NIYANTRAN EVJUM UNMOOLAN SAMITI, GREATER NOIDA
RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2023

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balance</u>		<u>Expenditures</u>	
Cash in hand	2,997.84	Bank Charges	182.02
Cash at Bank-349402010009380	14,53,483.80		
SBI A/c. No. 40057032121	5,652.00	<u>Fixed Assets:</u>	
Income Tax Recoverable	7,70,857.71	Medical Lab Equipment	14,50,000.00
Sundry Creditors	(310.00)		
		<u>Closing Balances</u>	
Bank Interest	1,909.00	Cash in hand	2,997.84
		Cash at Bank-349402010009380	5,056.78
		SBI A/c. No. 40057032121	5,806.00
		Income Tax Recoverable	7,70,857.71
		Sundry Creditors	(310.00)
		Total Rs.	22,34,590.35
			22,34,590.35



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



- 8 SEP 2023