

**KUSHT NIYANTRAN EVUM UNMOOLAN
SAMITI
GREATER NOIDA**

**STATEMENT OF ACCOUNTS
2021-2022**

Auditors

Pinto M.P. & Associates

Chartered Accountants

New Delhi – 110002

camartinpinto@gmail.com / pinto@icai.org



**PINTO M. P.
& ASSOCIATES**

CHARTERED ACCOUNTANTS

H-28, Navin Shahdara
Delhi-110032
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**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, 2022 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, 2022
 - 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 2021 to 31st March 2022.

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

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

7 SEP 2022

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED BALANCE SHEET AS AT 31ST. MARCH, 2022

<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	2,34,74,960.00
Balance as per last B/S.		2,39,69,185.00	General Account A/c.	2	1,18,27,792.90
Additions/Deductions to Fixed					3,53,02,752.90
Assets as per contra(Net)		4,94,225.00			
Less: Depreciation					
General Account:					
Balance as per last B/S		1,32,04,471.24			
Less: Deficit		2,32,983.00			
FOREIGN GRANTS UNUTILIZED:					
Balance as per last B/S		7,77,248.75			
Received During the year (Incl. Interest)		14,58,605.00			
		22,35,853.75			
Less: Expenses		3,172.40			
		22,32,681.35			
			CURRENT ASSETS:		
			Foreign Contributions A/c.		22,32,681.35
			General Account A/c.		11,43,695.34
					33,76,376.69
		Total Rs.			3,86,79,129.59

Significant Accounting Policies & Notes
to Accounts

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(Signature)
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. 006000AN



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

- 7 SEP 2022

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

Particulars	%	As At 01-04-2021	Addition		As At 31.03.2022	Depreciation		Total Depreciation For the Year	WDV
			April to Sept	Oct to Mar		April to Sept	Oct to Mar		
Building	10%	35,55,849.00	-	-	35,55,849.00	3,55,585.00	-	3,55,585.00	32,00,264.00
Computer	60%	1.00	-	-	1.00	-	-	-	1.00
Cycle	15%	5,734.00	-	-	5,734.00	860.00	-	860.00	4,874.00
General equipments	15%	79,024.00	-	-	79,024.00	11,854.00	-	11,854.00	67,170.00
Land & Building	0%	1,94,85,676.00	-	-	1,94,85,676.00	-	-	-	1,94,85,676.00
Furniture & Fixtures	10%	10,183.00	-	-	10,183.00	1,018.00	-	1,018.00	9,165.00
Motor Cycle	15%	14,690.00	-	-	14,690.00	2,204.00	-	2,204.00	12,486.00
Vehicle	15%	2,53,033.00	-	-	2,53,033.00	37,955.00	-	37,955.00	2,15,078.00
Medical Equipment	15%	5,64,995.00	-	-	5,64,995.00	84,749.00	-	84,749.00	4,80,246.00
Total Rs.		2,39,69,185.00	-	-	2,39,69,185.00	4,94,225.00	-	4,94,225.00	2,34,74,960.00

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

Particulars	%	As At 01-04-2021	Addition		As At 31.03.2022	Depreciation		Total Depreciation For the Year	WDV
			April to Sept	Oct to Mar		April to Sept	Oct to Mar		
Land & Building	0%	77,02,023.00	-	-	77,02,023.00	-	-	-	77,02,023.00
Medical Equipment	15%	1,29,991.00	-	45,000.00	1,74,991.00	19,499.00	3,375.00	22,874.00	1,52,117.00
Geyser	15%	-	-	-	-	-	-	-	-
Air Conditioner	40%	-	61,349.00	66,931.00	6,71,693.90	90,714.00	5,020.00	95,734.00	5,75,959.90
General Equipment's	15%	5,43,413.90	-	-	4,136.00	1,654.00	-	1,654.00	2,482.00
Computer	40%	4,136.00	-	-	5,337.00	801.00	-	801.00	4,536.00
Motor Cycles	15%	5,337.00	-	-	5,06,655.00	43,366.00	3,650.00	47,016.00	4,59,639.00
Furniture & Fixtures	10%	3,71,485.00	62,170.00	73,000.00	14,614.00	2,192.00	-	2,192.00	12,422.00
Bicycle	15%	14,614.00	-	-	50,565.00	7,585.00	-	7,585.00	42,980.00
Fire safety system	15%	50,565.00	-	-	11,42,308.00	1,71,346.00	-	1,71,346.00	9,70,962.00
Vehicle Innova	15%	11,42,308.00	-	-	21,16,302.00	2,11,630.00	-	2,11,630.00	19,04,672.00
Washing Machine	15%	21,16,302.00	-	-	-	-	-	-	-
Building	10%	-	-	-	-	-	-	-	-
Total Rs.		1,20,80,174.90	1,23,519.00	1,84,931.00	1,23,88,624.90	5,46,787.00	12,045.00	5,60,832.00	1,18,27,792.90



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 2022

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2022

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grants	3,172.40	Foreign Grant	14,58,605.00
		Received during the year (interest)	7,77,248.75
		Add: Unutilised Balance 01/04/2021	22,32,681.35
		Less: Unutilised as on 31/03/2022	3,172.40
General Expenses	54,68,786.00	Grants & Donations	45,10,693.00
Depreciation	5,60,832.00	Contribution	12,46,831.00
		Other Income incl. interest	39,111.00
		Excess of Expenditure over Income	2,32,983.00

Total Rs.

60,32,790.40

Total Rs.

60,32,790.40

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. 006003N

(Martin P. Pinto F.C.A)

Membership No. 085006



[Signature]
 Executive Director

- 7 SEP 2022

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2022

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balances:</u>		<u>Utilization:</u>	
F.C. Account	7,77,248.75	F.C. Account (As per R & P)	3,172.40
General Account	11,24,296.34	General Account (As per R & P)	57,77,236.00
			57,80,408.40
<u>Receipts:</u>		<u>Closing Balances:</u>	
F.C. Account (As per R & P)	14,54,734.00	F.C. Account	22,32,681.35
General Account (As per R & P)	57,57,524.00	General Account	11,43,695.34
			33,76,376.69
<u>Bank Interest:</u>			
F.C. Account	3,871.00		
General Account	39,111.00		
Total Rs.	91,56,785.09	Total Rs.	91,56,785.09

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




 Executive Director


 Chartered Accountants
 Firm Regn. No. 0060002N
 (Martin P. Pinto F.C.A.)
 Membership No. 085006

- 7 SEP 2022

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2022

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
CAPITAL FUND:		FIXED ASSETS:	
Balance as per last B/S.	2,39,69,185.00	(Details as per Schedule -1)	
Additions/Deductions to Fixed Assets as per Contra	-		
Less: Depreciation	<u>4,94,225.00</u>		2,34,74,960.00
FOREIGN GRANTS:		CURRENT ASSETS:	
Opening Balance	7,77,248.75	Cash in hand	2,997.84
Receipts (incl. Interest)	14,58,605.00	Cash at Bank-349402010009380	14,53,483.80
Utilization	<u>3,172.40</u>	SBI A/c. No. 40057032121	5,652.00
		Income Tax Recoverable	<u>7,70,857.71</u>
TDS Payable & Other Liabilities	310.00		
Total Rs.	<u><u>2,57,07,951.00</u></u>	Total Rs.	<u><u>2,57,07,951.00</u></u>

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


 Executive Director


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

- 7 SEP 2022

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2022

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grant Utilised		Received during the year (interest)	14,58,605.00
		Add: Unutilised Balance 01/04/2021	7,77,248.75
		Less: Unutilised as on 31/03/2022	22,32,681.35
			3,172.40
	Total Rs.		Total Rs.
	<u>3,172.40</u>		<u>3,172.40</u>

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 2022



[Handwritten Signature]

AMOUNT

<u>Opening Balance</u>		
Cash in hand	2,997.84	
Cash at Bank-349402010009380	3,703.20	
Income Tax Recoverable	7,70,857.71	7,77,558.75
Sundry Creditors		(310.00)
Grants received from Loyola Foundation		14,54,734.00
Bank Interest		3,871.00
Total Rs.		22,35,853.75

Total Rs.

Total Rs.

22,35,853.75

22,35,853.75



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 2022

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2022

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
CAPITAL FUND:		Fixed Assets	
Balance as per last B/S.	1,32,04,471.24	(Schedule-2)	
Less: Deficiency	<u>(2,32,983.00)</u>		1,18,27,792.90
		CURRENT ASSETS:	
		Cash	13,295.34
		Security Deposits-Rent	40,000.00
		CANARA- 6300	2,87,596.00
		CANARA- 6301	<u>7,95,380.00</u>
		TDS Recoverable	11,36,271.34
			7,424.00
		Total Rs.	<u><u>1,29,71,488.24</u></u>

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



(Signature)

(Martin P. Pinto F.C.A)

Membership No. 085006



(Signature)

Executive Director

- 7 SEP 2022

EXPENDITURE

Medical Centre Expenses	
Consumable Stores	2,574.00
Conveyance	9,742.00
Electricity	14,145.00
House Rent	3,79,000.00
Medical Exp	2,54,495.00
Printing and Stationery	9,104.00
Staff welfare Exp	2,030.00
Telephone and Internet	599.00
General Repairs	46,302.00

General Exp

Bank charges	1,980.00
Audit Fees	78,160.00
Honarium Doctors & Staff Salary	25,64,182.00
Staff Welfare Expenses	2,200.00
Postage/Courier exp	1,871.00
Printing & Stationery	6,216.00
Professional Fee	28,000.00
Building & General Repairs	1,26,860.00
Cable/TV Exp	3,110.00
Vehicle & Travel Exp	3,73,687.00
Electricity bills & Maintenance	2,62,314.00
Bio Medical Waste Management	18,975.00
Charity & Contributions	14,100.00
Repair & Maintenance	28,190.00
Conveyance	74,123.00
Dispensary Expenses	2,839.00
Wages	86,355.00
Functions & Celebrations	55,000.00
Garden Expenses	14,880.00
Newspaper & Periodicals	9,952.00
General Office Exp	50.00
Telephone & Internet Exp	17,215.00
Medical Expenses	16,300.00
AMC/CMC for AC and Medical Equipments	20,900.00
Staff Training and Meetings	33,719.00

House Maintenance

Depreciation

Total Rs.

60,29,618.00

Excess of Expenditure over Income

2,32,983.00

Total Rs.

60,29,618.00

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



Executive Director

Executive Director

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

Firm Regn. No. 0060002N

(Martin D. Pinto, F.C.A.)

Membership No: 085006

- 7 SEP 2022

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2022.

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Opening Balances:		Medical Centre Expenses	
Cash	7,537.34	Consumable Stores	2,574.00
CANARA- 6300	5,56,542.00	Conveyance	9,742.00
CANARA- 6301	5,13,143.00	Electricity	14,145.00
Security Deposits-Rent	40,000.00	House Rent	3,79,000.00
TDS Recoverable		Medical Exp	2,54,495.00
TDS Payable		Printing and Stationery	9,104.00
		Staff welfare Exp	2,030.00
		Telephone and Internet	599.00
		General Repairs	46,302.00
Grants & Donations			7,17,981.00
RCDA (P) Ltd.	7,30,693.00		
St. Joseph's School-Noida	20,00,000.00	Pathology & Dispensary Expenses	
Jesus & Mary Convent School	17,00,000.00		2,52,673.00
Cornerstone India Foundation	80,000.00		
Contribution		General Exp	
General Contribution	1,95,755.00	Bank charges	1,980.00
General OPD Collection	6,43,289.00	Audit Fees	78,160.00
Lab & Dispensary Collection	4,04,437.00	Honorarium Doctors & Staff Salary	25,64,182.00
Physiotherapy Collection	3,350.00	Staff Welfare Expenses	2,200.00
		Postage/Counter exp	1,871.00
		Printing & Stationery	6,216.00
		Professional Fee	28,000.00
		Building & General Repairs	1,26,860.00
		Cable/TV Exp	3,110.00
		Vehicle & Travel Exp	3,73,687.00
		Electricity bills & Maintenance	2,62,314.00
	39,111.00	Bio Medical Waste Management	18,975.00
		Charity & Contributions	14,100.00
		Repair & Maintenance	28,190.00
		Conveyance	74,123.00
		Dispensary Expenses	2,839.00
		Wages	86,355.00
		Functions & Celebrations	55,000.00
		Garden Expenses	14,880.00
		Newspaper & Periodicals	9,952.00
		General Office Exp.	50.00
		Telephone & Internet Exp	17,215.00
		Medical Expenses	16,300.00
		AMC/CMC for AC and Medical Equipments	20,900.00
		Staff Training and Meetings	93,719.00
			39,01,178.00
Other Income			
Bank Interest		House Maintenance	5,96,944.00
		Fixed Assets:	
		Furniture & Fixtures	1,35,170.00
		General Equipment	1,28,280.00
		Medical Equipment	45,000.00
			3,08,450.00
		Security Deposits:	
		Cash	13,295.34
		CANARA- 6300	2,87,586.00
		CANARA- 6301	7,95,380.00
		Security Deposits-Rent	40,000.00
		TDS Recoverable	11,36,271.34
			7,424.00

Total Rs. 69,20,931.34

Total Rs.

69,20,931.34

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

for Prito M P & Associates
Chartered Accountants
Firm Regn. No. 06002N

Executive Director

(Martin P. Prito F.C.A)
Membership No. 085005

- 7 SEP 2022