

**KUSHT NIYANTRAN EVUM UNMOOLAN
SAMITI
GREATER NOIDA**

**STATEMENT OF ACCOUNTS
2020-2021**

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, 2021 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, 2021
 - 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 2020 to 31st March 2021.

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

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

30 SEP 2021

LIABILITIES		SCH.	AMOUNT	ASSETS		SCH.	AMOUNT
CAPITAL FUND				FIXED ASSETS:			
Foreign Contributions Account				Foreign Contributions A/c.			
Balance as per last B/S.	2,45,27,319.00			General Account A/c.	1	2,39,69,185.00	
Additions/Deductions to Fixed Assets as per contra(Net)	-				2	<u>1,20,80,174.90</u>	3,60,49,359.90
Less: Depreciation	<u>5,58,134.00</u>		2,39,69,185.00				
General Account:							
Balance as per last B/s	1,25,41,455.24						
Add: Surplus	<u>6,63,016.00</u>		1,32,04,471.24				
FOREIGN GRANTS UNUTILIZED:							
Balance as per last B/S	7,77,407.54						
Received During the year (Incl. Interest)	<u>117.00</u>						
	7,77,524.54						
Less: Expenses	<u>275.79</u>		7,77,248.75				
TDS Payable & Other Liabilities			660.00				
				CURRENT ASSETS:			
				Foreign Contributions A/c.			
				7,77,558.75			
				General Account A/c.			
				<u>11,24,646.34</u>			
				19,02,205.09			
Total Rs.	3,79,51,564.99			Total Rs.		3,79,51,564.99	

Executive Director

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

30 SEP 2021

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

Particulars	%	As At 01-04-2020	Addition		As At 31.03.2021	Depreciation		Total Depreciation For the Year	WDV
			April to Sept	Oct to Mar		April to Sept	Oct to Mar		
Building	10%	39,50,943.00	-	-	39,50,943.00	3,95,094.00	-	3,95,094.00	35,55,849.00
Computer	60%	2.00	-	-	2.00	1.00	-	1.00	1.00
Cycle	15%	6,746.00	-	-	6,746.00	1,012.00	-	1,012.00	5,734.00
General equipments	15%	92,969.00	-	-	92,969.00	13,945.00	-	13,945.00	79,024.00
Land & Building	0%	1,94,85,676.00	-	-	1,94,85,676.00	-	-	-	1,94,85,676.00
Furniture & Fixtures	10%	11,315.00	-	-	11,315.00	1,132.00	-	1,132.00	10,183.00
Motor Cycle	15%	17,282.00	-	-	17,282.00	2,592.00	-	2,592.00	14,690.00
Vehicle	15%	2,97,686.00	-	-	2,97,686.00	44,653.00	-	44,653.00	2,53,033.00
Medical Equipment	15%	6,64,700.00	-	-	6,64,700.00	99,705.00	-	99,705.00	5,64,995.00
Total Rs.		2,45,27,319.00	-	-	2,45,27,319.00	5,58,134.00	-	5,58,134.00	2,39,69,185.00

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

Particulars	%	As At 01-04-2020	Addition		As At 31.03.2021	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%	73,607.00	-	87,000.00	1,60,607.00	24,091.00	6,525.00	30,616.00	1,29,991.00
General Equipment's	15%	4,46,864.90	99,528.00	85,384.00	6,31,776.90	81,959.00	6,404.00	88,363.00	5,43,413.90
Computer	40%	6,893.00	-	-	6,893.00	2,757.00	-	2,757.00	4,136.00
Motor Cycles	15%	6,279.00	-	-	6,279.00	942.00	-	942.00	5,337.00
Furniture & Fixtures	10%	2,58,861.00	-	1,45,800.00	4,04,661.00	25,886.00	7,290.00	33,176.00	3,71,485.00
Bicycle	15%	4,593.00	12,600.00	-	17,193.00	2,579.00	-	2,579.00	14,614.00
Fire safety system	15%	59,488.00	-	-	59,488.00	8,923.00	-	8,923.00	50,565.00
Vehicle Innova	15%	13,43,892.00	-	-	13,43,892.00	2,01,584.00	-	2,01,584.00	11,42,308.00
Building	10%	23,51,447.00	-	-	23,51,447.00	2,35,145.00	-	2,35,145.00	21,16,302.00
Total Rs.		1,22,53,947.90	1,12,128.00	3,18,184.00	1,26,84,259.90	5,83,866.00	20,219.00	6,04,085.00	1,20,80,174.90



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

30 SEP 2021

Executive Director



KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2021

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grants	275.79	Foreign Grant Received during the year (interest) Add: Unutilised Balance 01/04/2020 Less: Unutilised as on 31/03/2021	117.00 7,77,407.54 <u>7,77,248.75</u>
General Expenses	46,96,822.00	Grants & Donations	49,24,563.00
Depreciation	6,04,085.00	Contribution	9,92,130.00
Excess of Income over Expenditure	6,63,016.00	Other Income incl. interest	47,230.00

Total Rs.

59,64,198.79

Total Rs.

59,64,198.79

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



Executive Director

30 SEP 2021

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2021

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balances:</u>			
F.C. Account	7,77,407.54		
General Account	2,87,507.34		
		<u>Utilization:</u>	
		F.C. Account(As per R& P)	275.79
		General Account (As per R & P)	51,27,134.00
			<u>51,27,409.79</u>
<u>Receipts:</u>			
F.C. Account(As per R& P)			
General Account (As per R & P)	<u>59,41,693.00</u>		
		<u>Closing Balances:</u>	
		F.C. Account	7,77,248.75
		General Account	11,24,296.34
			<u>19,01,545.09</u>
<u>Bank Interest:</u>			
F.C. Account	117.00		
General Account	<u>22,230.00</u>		
Total Rs.	<u><u>70,28,954.88</u></u>	Total Rs.	<u><u>70,28,954.88</u></u>



[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



30 SEP 2021

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2021

<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.	2,45,27,319.00	(Details as per Schedule -1)	
Additions/Deductions to Fixed Assets as per Contra	-		
Less: Depreciation	<u>5,58,134.00</u>		2,39,69,185.00
<u>FOREIGN GRANTS:</u>		<u>CURRENT ASSETS:</u>	
Opening Balance	7,77,407.54	Cash in hand	2,997.84
Receipts (incl. Interest)	117.00	Cash at Bank-349402010009380	3,703.20
Utilization	<u>275.79</u>	Income Tax Recoverable	<u>7,70,857.71</u>
TDS Payable & Other Liabilities	310.00		
Total Rs.	<u><u>2,47,46,744.00</u></u>	Total Rs.	<u><u>2,47,46,744.00</u></u>

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

Executive Director



30 SEP 2021

EXPENDITURE

Foreign Grant Utilised

117.00	AMOUNT
7,77,407.54	
7,77,248.75	275

Total Rs.

275.79

Total Rs.

275.79

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

30 SEP 2021



KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2021

<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	275.79
Cash at Bank-34940201000938	3,861.99		
Income Tax Recoverable	<u>7,70,857.71</u>		
Sundry Creditors	(310.00)		
Bank Interest	117.00		
		<u>Closing Balances</u>	
		Cash in hand	2,997.84
		Cash at Bank-34940201000938	3,703.20
		Income Tax Recoverable	<u>7,70,857.71</u>
		Sundry Creditors	7,77,558.75
			(310.00)
Total Rs.	<u><u>7,77,524.54</u></u>	Total Rs.	<u><u>7,77,524.54</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
(Martin P. Pinto F.C.A)
Membership No. 085006

30 SEP 2021

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2021

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>CAPITAL FUND:</u>		Fixed Assets	
Balance as per last B/S.	1,25,41,455.24	(Schedule-2)	1,20,80,174.90
Add: Surplus	<u>6,63,016.00</u>		
		<u>CURRENT ASSETS:</u>	
		Cash	7,537.34
TDS payable	350.00	Security Deposits-Rent	40,000.00
		CANARA- 6300	5,56,542.00
		CANARA- 6301	<u>5,13,143.00</u>
		TDS Recoverable	11,17,222.34
			7,424.00
Total Rs.	<u><u>1,32,04,821.24</u></u>	Total Rs.	<u><u>1,32,04,821.24</u></u>

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

30 SEP 2021

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NO
INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2021**

<u>EXPENDITURE</u>		<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Medical Centre Expenses			Grants & Donations	
Consumable Stores	1,490.00		RCDA (P) Ltd.	3,60,000.00
Conveyance	1,590.00		Publishers	7,59,563.00
Electricity	7,345.00		St. Joseph's School-Noida	20,00,000.00
House Rent	3,47,000.00		Jesus & Mary Convent School	17,00,000.00
Medical Exp	1,96,087.00		Cornerstone India Foundation	65,000.00
Printing and Stationery	1,730.00		RNTCP Grant	40,000.00
Staff welfare Exp	2,080.00			49,24,563.00
Telephone and Internet	1,800.00			
Vehicle and Maintenance	2,500.00	5,61,622.00	Contribution	
			General Contribution	26,500.00
General Exp			General OPD Collection	5,27,725.00
Bank charges	1,313.00		Lab & Dispensary Collection	4,37,905.00
Audit Fees	99,120.00		Director Salary	9,92,130.00
Honorarium Doctors & Staff Salary	23,74,241.00			
Staff Welfare Expenses	39,885.00		Other Income	
Postage/Courier exp	752.00		Bank Interest	22,230.00
Printing & Stationery	13,322.00		Miscellaneous Income	25,000.00
Building & General Repairs	5,19,476.00			
Cable/TV Exp	4,277.00			
Vehicle & Travel Exp	1,84,545.00			
Electricity bills & Maintenance	2,17,157.00			
Bio Medical Waste Management	37,950.00			
Charity & Contributions	3,020.00			
Repair & Maintenance	1,888.00			
Conveyance	45,480.00			
Wages	11,800.00	36,43,912.00		
Functions & Celebrations	4,800.00			
Garden Expenses	23,120.00			
Newspaper & Periodicals	10,000.00			
Consumable Stores	17,068.00			
General Office Exp.	7,870.00			
Telephone & Internet Exp	18,465.00			
Medical Expenses	1,000.00			
Rates & Taxes	7,363.00			
House Maintenance				
		2,73,863.00		
Pathology & Dispensary Expenses				
		2,10,625.00		
Misc Exp				
		6,800.00		
Depreciation				
		6,04,085.00		
Excess of Income over Expenditure				
		6,63,016.00		
Total Rs.		59,63,923.00	Total Rs.	59,63,923.00

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

Chartered Accountants
Firm Regn. No. 006002N
(Martin P/ Pinto F.C.A)
Membership No. 085005
30 SEP 2021

Total Rs.

Executive Director

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31-03-2021

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>Opening Balances:</u>		<u>Medical Centre Expenses</u>	
Cash	3,863.34	Consumable Stores	1,490.00
CANARA- 6300	20,495.00	Conveyance	1,590.00
CANARA- 6301	3,98,345.00	Electricity	7,345.00
Security Deposits-Rent	40,000.00	House Rent	3,47,000.00
Committed Liabilities	(1,63,114.00)	Medical Exp	1,96,087.00
TDS Recoverable		Printing and Stationery	1,730.00
TDS Payable		Staff welfare Exp	2,080.00
		Telephone and Internet	1,800.00
		Vehicle and Maintenance	2,500.00
		<u>General Exp</u>	
<u>Grants & Donations</u>		Bank charges	1,313.00
RCDA (P) Ltd.	3,60,000.00	Audit Fees	99,120.00
Publishers	7,59,563.00	Honarium Doctors & Staff Salary	23,74,241.00
St. Joseph's School-Noida	20,00,000.00	Staff Welfare Expenses	39,885.00
Jesus & Mary Convent School	17,00,000.00	Postage/Courier exp	752.00
Cornerstone India Foundation	65,000.00	Printing & Stationery	13,322.00
RNTCP Grant	40,000.00	Building & General Repairs	5,19,476.00
		Cable/TV Exp	4,277.00
<u>Contribution</u>		Vehicle & Travel Exp	1,84,545.00
General Contribution	26,500.00	Electricity bills & Maintenance	2,17,157.00
General OPD Collection	5,27,725.00	Blo Medical Waste Management	37,950.00
Lab & Dispensary Collection	4,37,905.00	Charity & Contributions	3,020.00
Director Salary		Repair & Maintenance	1,888.00
		Conveyance	45,480.00
<u>Other Income</u>		Wages	11,800.00
Bank Interest		Functions & Celebrations	4,800.00
Miscellaneous Income		Garden Expenses	23,120.00
		Newspaper & Periodicals	10,000.00
		Consumable Stores	17,068.00
		General Office Exp.	7,870.00
		Telephone & Internet Exp	18,465.00
		Medical Expenses	1,000.00
		Rates & Taxes	7,363.00
		House Maintenance	36,43,912.00
		Pathology & Dispensary Expenses	2,73,863.00
		Misc Exp	2,10,625.00
			6,800.00
		<u>Fixed Assets:</u>	
		Bicycle	12,600.00
		Furniture & Fixtures	1,45,800.00
		Medical Equipment	87,000.00
		General Equipments	1,84,912.00
		4,30,312.00	
		<u>Closing Balances:</u>	
		Cash	7,537.34
		CANARA- 6300	5,56,542.00
		CANARA- 6301	5,13,143.00
		Security Deposits-Rent	40,000.00
		TDS Payable	11,17,222.34
		TDS Recoverable	(350.00)
			7,424.00
		Total Rs.	62,51,430.34

Examined and found correct in accordance with the books of 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
30 SEP 2021