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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 31<sup>st</sup> March, 2018 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, 2018
  - 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 2017 to 31<sup>st</sup> March 2018.

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 CONSOLIDATED BALANCE SHEET AS AT 31ST. MARCH, 2018

TDS Payable	Loan	Committed Liabilities	Less: Expenses	FOREIGN GRANTS UNUTILIZED: Balance as per last B/S Received During the year (Incl. Interest)	General Account:  Balance as per last B/s  Add: Surplus	Additions/Deductions to Fixed Assets as per contra(Net) Less: Depreciation	CAPITAL FUND Foreign Contributions Account Balance as per last B/S.	LIABILITIES SCH.	
			39,693.29	38,325.29 1,368.00	4,845,728.39 973,190.51	102,852.00	20,176,462.00		CONSOLIDA
9,959.00	1,690,000.00	1,546,110.30	39,693.29		5,818,918.90	20,073,610.00		AMOUNT	CONSOCIDATED DADAMCE Direction
	Foreign Contributions A/c. General Account	CURRENT ASSETS:					FIXED ASSETS: Foreign Contributions A/c. General Account:	ASSETS	
							2	SCH.	
	710,617.20						20,073,610.00 8,354,371.00		
	750,310.49						28,427,981.00	AMOUNT	

Significant Accounting Policies & Notes to Accounts

Total Rs.

29,178,291.49

Total Rs.

29,178,291.49

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.00600

Membership No. 085006

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

	102,852.00	20,176,462.00 102,852.00	,	1:	20,176,462.00		Total Rs.
412,022.00	72,710.00	484,732.00	2	,	484,732.00	15%	Vehicles
23,920.00	4,221.00	28,141.00			28,141.00	15%	Scooter & Motor Cycles
9,337.00	1,648.00	10,985.00	ā		10,985.00	15%	Cycles
10.00	14.00	24.00	10.1		24.00	60%	Computer(Laptop)
128,676.00	22,707.00	151,383.00	2	54	151,383.00	15%	Equipment's
13,969.00	1,552.00	15,521.00	R	E	15,521.00	10%	Office Equipment & Furnitur
19,485,676.00		19,485,676.00	0. 10.		19,485,676.00	0%	Land & Building
WOV		31.03.2018			31.03.2017		
		As At	Disposal		As At	%	Particulars
	Depreciation	18 OF		Addition			







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

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Total Rs.	Land & Building  Medical Equipment General Equipment's Computer Motor Cycles Furniture & Fixtures Bicycle Fire safety system  0% 15% 15% 15%	Particulars %
8,322,027.00	7,702,023.00 47,632.00 500,758.00 16,413.00 10,225.00 44,976.00	As At 01/04/2017
185,479.00	55,392.00 25,740.00 7,480.00 96,867.00	Addition
8,507,506.00	7,702,023.00 47,632.00 500,758.00 71,805.00 10,225.00 70,716.00 7,480.00 96,867.00	As At 31.03.2018
153,135.00	7,145.00 75,114,00 43,083.00 1,534.00 10,607.00 1,122.00 14,530.00	Depreciation
	i i .	Oct-Mar
153,135.00	7,145.00 75,114.00 43,083.00 1,534.00 10,607.00 1,122.00 14,530.00	Oct-Mar For the Year
8,354,371.00	7,702,023.00 40,487.00 425,644.00 28,722.00 8,691.00 60,109.00 6,358.00 82,337.00	WDV





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

### Significant Accounting Policies

### Basis of Accounting

The Financial statements have been drawn up on historical cost convention on Cash Basis

#### $\Xi$ **Fixed Assets**

attributable cost of bringing the assets to their working condition for intended use Depreciation has been provided on fixed assets as per Income Tax Act. Assets purchased out of specific purpose grants are charged to the respective fund and Capitalized at the end of the year Fixed Assets are stated at cost of construction / acquisition. Cost is inclusive of freight, duties, levies and any directly

#### $\equiv$ Revenue Recognition

Revenue from general purpose donations is recognized on the date on which the donation is received by the Society

#### 3 Specific purpose grants

unspent balance of the grant is carried forward Grants received / expenses incurred for specific purposes are accounted for separately as 'Unutilized Grants' and the

### Notes to Accounts

- The Society has during the year adopted Cash basis of accounting as followed in the earlier years.
- EE 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. The Society has charged cost of fixed assets purchased from grants to respective project/expense account at the time of
- (iii) Schedules 1-3 form a part of the Balance Sheet.

For Pinto M.P. & Associates

Firm Regn/No.006002N Chartered Accountants,

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

7 JUL 2018





### CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2018 KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA

Excess of Income over Expenditure 973,190.51	Depreciation 153,135.00 Contribution	General Expenses 3,855,180.59	RNTC Utilization 864,526.00 Add: Unutilized Balance 01/04/2017 Less: Unutilized Balance 31/03/2018	Foreign Grant  - Foreign Grant  Received during the year(Incl. Interest)	EXPENDITURE	
erest	tion		tilized Balance 01/04/2017 38,325.29 tilized Balance 31/03/2018 39,693.29		INCOME	
29,276.00	5,816,756.10		XI		AMOUNT	

Total Rs.

5,846,032.10

Total Rs.

5,846,032.10

accounts and information's and explanations furnished to usfor Pinto M.P & Associates Examined and found correct in accordance with the books of Firm Regn. Ng.006002N Chartered Accountants

(Martin P. Pinto F.C.A)

Membership No. 085006

- 7 JUL 7018

Executive Director

# KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2018

Total Rs. 2,409,426,78 Total Rs.	Bank Interest:         1,368.00           F.C. Account         29,276.00         30,644.00	Receipts:  F.C. Account(As per R & P)  General Account (As per R & P)  5,816,756.10  5,816,756.10  Closing Balances: F.C. Account  General Account  (2,5)	Opening Balances:  38,325.29 F.C. Account  (3,476,298.61)  General Account  (3,476,298.61)  (3,437,973.32)  Utilization: F.C. Account(As per R& P)  4,9  4,9	RECEIPT  AMOUNT  PAYMENTS
Total Rs.		ces:	As per R& P) Int (As per R & P)	MENTS
11		39,693.29 (2,535,452.10)	4,905,185.59	
2,409,426.78		(2,495,758.81)	4,905,185.59	AMOUNT



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

- 7 JUL 2018

Membership No. 085006

(Mackin P. Pinto F.C.A)

# KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2018

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND: Balance as per last B/S. Add: Surplus	4,845,728.39 973,190.51	5,818,918.90	Fixed Assets (Schedule-2)		8,354,371.00
Loan		1,690,000.00	CURRENT ASSETS:		
Committed Liabilities		1,546,110.30	Cash SBT-5152366	2,266.00 578,789.20	
TDS payable		9,959.00	SBT- 67292473985	129,562.00	710,617.20

Total Rs.

9,064,988.20

Total Rs.

9,064,988.20

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)

- 7 JUL 2018

Membership No. 085006





## KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2018

				Contribution         62,838.00           General Contribution         664,878.00           General OPD Collection         1,154,940.00           RCDA (P) Ltd contribution         165,000.00           Director Salary         124,000.00           Publishers Contribution         1,242,060.00           St. Joseph's School-Noida         1,080,636.00           Jesus & Mary School-Noida         1,080,636.00           Aptitude Scholarship Regn. Fee         1,317,549.10	Advance & Imprest TDS Payable Sundry Creditors	Opening Balances:     5,121.00       Cash     112,399.39       SBT-5152366     492,604.00       SBT-6792473985     492,604.00       Loan     (1,690,000.00)       Committed Liabilities     (2,377,423.00)	RECEIPT
			29,276.00 4,855.00	5,811,901,10	(6,000.00) (63,000.00)	(3,457,298.61)	AMOUNT
TDS Payable	Closing Balances: Cash SBT-5152366 SBT-67292473985 Loan Committed Liabilities	Fixed Assets: Bicycle Furniture & Fixtures Fire Safety System Computer	Rates & Taxes Legal Expenses House Maintenance Dispensary Expense Garden Expenses Newspaper & Periodicals	Vehicle & Travel Exp Electricity bills & Maintenance Aptitude Scholarship Expenses Bio Medical Waste Managemen Charity & Contributions Computer Maintenance Conveyance Wages Functions & Celebrations	Telephone Exp Postage/Courier exp Printing & Stationery General Repairs Cable/TV Exp	RNTC Utilization  General Exp Bank charges Audit Fees Staff Salary	PAYMENT
	2,266.00 578,789.20 129,562.00 (1,690,000.00) (1,546,110.30)	7,480.00 25,740.00 96,867.00 55,392.00	161,014.00 120.00 167,304.07 7,426.00 18,250.00 18,481.00	155,776,90 137,097,00 681,383,12 33,000,00 51,000,00 40,520,00 5,700,00 39,042,00	20,860.00 82.00 10,613.00 29,877.00 4,680.00	681.50 46,728.00 2,222,530.00	
(9.959.00)	(2,525,493.10)	185,479.00	3,855,180,59			864,526,00	AMOUNT





2,369,733.49

Total Rs.

2,369,733.49

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us for Pinto M.P & Associates 9 &

Chartered Accountants Firm Regn. No. 000002N

(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 31-03-2018

Excess of Income over Expenditure	Depreciation	General Exp Bank charges Audit Fees Staff Salary Telephone Exp Postage/Courier exp Printing & Stationery General Repairs Cable/TV Exp Vehicle & Travel Exp Electricity bills & Maintenanc Aptitude Scholarship Expens Bio Medical Waste Managem Charity & Contributions Computer Maintenance Conveyance Wages Functions & Celebrations Rates & Taxes Legal Expenses House Maintenance Dispensary Expense Garden Expenses	EXPENDITURE
liture		681.50 46.728.00 2,222.530.00 20,860.00 82.00 10,613.00 29,877.00 4,680.00 155,776.90 137,097.00 681,383.12 33,000.00 51,000.00 30,015.00 40,520.00 5,700.00 39,042.00 161,014.00 167,304.07 7,426.00 18,250.00	
973,190.51	153,135.00	864,526.00	AMOUNT
		Contribution General Contribution General OPD Collection RCDA (P) Ltd contribution Director Salary Publishers Contribution St. Joseph's School-Noida Jesus & Mary School-Noida Aptitude Scholarship Regn. Fee Bank Interest Miscellaneous Income	NCOME
		62,838.00 664,878.00 1,154,940.00 165,000.00 1,242,060.00 1,080,636.00 1,317,549.10	
		5,811,901.10 29,276.00 4,855.00	AMOUNT

Total Rs.

5,846,032.10

Total Rs.

5,846,032.10

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

Chartered Accountants Firm Regn/No. 006

Membership No. 085006

## KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2018

Total Rs.	OUNZAUDI		FOREIGN GRANTS: Opening Balance Receipts(incl. Interest)	Assets as per contra(Net) Less: Depreciation	CAPITAL FUND:  Balance as per last B/S.  Additions/Daductions to Fixed	LIABILITIES	
		39,693.29	38,325.29 1,368.00	102,852.00	20,176,462.00		BALANCES
20,113,303.29		39,693,29		20,073,610.00		AMOUNT	HEET OF FONLION CO
Total Rs			CURRENT ASSETS: Cash in hand Cash at Bank		FIXED ASSETS: (Details as per Schedule -1)	ASSETS	BALANCE SHEET OF FOREIGN CONTINUES TOTAL
I Rs.			2,997.84 36,695.45				
20,113,303.29			39,693.29		20,073,610.00	AMOUNT	

Examined and found correct in accordance with the books accounts and information's and explanations furnished to us. for Pinto M.P & Associates Firm Regr. No. 00 Membership No. 085006 Chartered Accountants Martin P. Pinto F.C.A)

1- 7 JUL 7018

Executive Director

# KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2018

Foreign Grant Utilized EXPENDITURE Total Rs. AMOUNT Received during the year(Incl. Interest) Add: Unutilized Balance 01/04/2017 Less: Unutilized Balance 31/03/2018 INCOME Total Rs. 1,368.00 38,325.29 39,693.29 AMOUNT

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



## RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2018 KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA

Т	Bank Interest	Opening Balance Cash in hand Cash at Bank	RECEIPT
Total Rs		2,997.84 35,327.45	
39,693.29	1,368.00	38,325.29	AMOUNT
Total Rs.	Closing Balances Cash in hand Cash at Bank-34940201000938(		PAYMENTS
	2,997.84 36,695.45		
39,693.29	39,693.29		AMOUNT



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

(Markin P. Pinto F.C.A)

Membership No. 085006