

**KUSHT NIYANTRAN EVUM UNMOOLAN
SAMITI
GREATER NOIDA**

**STATEMENT OF ACCOUNTS
2019-2020**

Auditors

Pinto M.P. & Associates

Chartered Accountants

New Delhi – 110002

camartinpinto@gmail.com / pinto@icai.org



**PINTO M. P.
& ASSOCIATES**

CHARTERED ACCOUNTANTS

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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, 2020 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, 2020
 - 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 2019 to 31st March 2020.

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

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

- 3 OCT 2020

LIABILITIES	SCH.	AMOUNT	ASSETS	SCH.	AMOUNT
CAPITAL FUND					
Foreign Contributions Account			FIXED ASSETS:		
Balance as per last B/S.		2,28,35,517.00	Foreign Contributions A/c.	1	2,45,27,319.00
Additions/Deductions to Fixed			General Account:	2	1,22,53,947.90
Assets as per contra(Net)		23,22,534.00			
Less: Depreciation		6,30,732.00			
General Account:					
Balance as per last B/S		96,33,819.33			
Add: Surplus		29,07,635.91			
FOREIGN GRANTS UNUTILIZED:			TDS Recoverable		
Balance as per last B/S		9,39,600.37			
Received During the year (Incl. Interest)		21,78,036.00			
Less: Expenses		31,17,636.37			
		23,40,228.83			
Committed Liabilities					
			CURRENT ASSETS:		
TDS Payable & Other Liabilities			Foreign Contributions A/c.		7,77,717.54
			General Account		4,62,703.34
Total Rs.		3,80,25,105.78	Total Rs.		3,80,25,105.78


Executive Director

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

Executive Director

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

Particulars	%	As At 01/04/2019	Addition	As At 31.03.2020	Depreciation		Total Depreciation For the Year	WDV
					Oct-Mar			
Building	10%	20,67,403.00	23,22,534.00	43,89,937.00	4,38,994.00	-	4,38,994.00	39,50,943.00
Computer	40%	4.00	-	4.00	2.00	-	2.00	2.00
Cycle	15%	7,936.00	-	7,936.00	1,190.00	-	1,190.00	6,746.00
General equipments	15%	1,09,375.00	-	1,09,375.00	16,406.00	-	16,406.00	92,969.00
Land & Building	0%	1,94,85,676.00	-	1,94,85,676.00	-	-	-	1,94,85,676.00
Furniture & Fixtures	10%	12,572.00	-	12,572.00	1,257.00	-	1,257.00	11,315.00
Motor Cycle	15%	20,332.00	-	20,332.00	3,050.00	-	3,050.00	17,282.00
Vehicle	15%	3,50,219.00	-	3,50,219.00	52,533.00	-	52,533.00	2,97,686.00
Medical Equipment	15%	7,82,000.00	-	7,82,000.00	1,17,300.00	-	1,17,300.00	6,64,700.00
Total Rs.		2,28,35,517.00	23,22,534.00	2,51,58,051.00	6,30,732.00	-	6,30,732.00	2,45,27,319.00

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

Particulars	%	As At 01/04/2019	Addition	As At 31.03.2020	Depreciation		Total Depreciation For the Year	WDV
					Oct-Mar			
Land & Building	0%	77,02,023.00	-	77,02,023.00	-	-	-	77,02,023.00
Medical Equipment	15%	86,596.00	-	86,596.00	12,989.00	-	12,989.00	73,607.00
General Equipment	15%	4,42,101.90	83,622.00	5,25,723.90	78,859.00	-	78,859.00	4,46,864.90
Computer	40%	11,489.00	-	11,489.00	4,596.00	-	4,596.00	6,893.00
Motor Cycles	15%	7,387.00	-	7,387.00	1,108.00	-	1,108.00	6,279.00
Furniture & Fixtures	10%	86,498.00	2,01,125.00	2,87,623.00	28,762.00	-	28,762.00	2,58,861.00
Bicycle	15%	5,404.00	-	5,404.00	811.00	-	811.00	4,593.00
Fire safety system	15%	69,986.00	-	69,986.00	10,498.00	-	10,498.00	59,488.00
Vehicle Innova	15%	15,81,050.00	-	15,81,050.00	2,37,158.00	-	2,37,158.00	13,43,892.00
Building	10%	15,68,812.00	10,43,907.00	26,12,719.00	2,61,272.00	-	2,61,272.00	23,51,447.00
Total Rs.		1,15,61,346.90	13,28,654.00	1,28,90,000.90	6,36,053.00	-	6,36,053.00	1,22,53,947.90



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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



Executive Director

- 3 OCT 2020

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grants Utilized	23,40,228.83	<u>Foreign Grant</u>	
RNTC Utilization	9,89,677.66	Received during the year (incl. interest)	21,78,036.00
General Expenses	50,05,234.73	Add: Unutilised Balance 01/04/2019	9,39,600.37
Depreciation	6,36,053.00	Less: Unutilised as on 31/03/2020	<u>7,77,407.54</u>
		Grants & Donations	47,06,778.00
		Contributions	19,20,947.00
Excess of Income over Expenditure	29,07,635.91	Other Income incl. interest	29,10,876.30
Total Rs.	1,18,78,830.13	Total Rs.	1,18,78,830.13

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

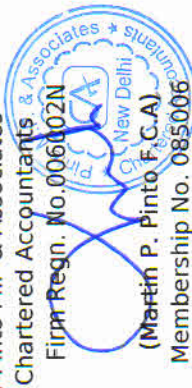
Executive Director

- 3 OCT 2020

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2020

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balances:</u>			
F.C. Account	9,39,600.37		
General Account	(19,27,527.57)		
			96,63,795.22
<u>Receipts:</u>			
F.C. Account(As per R & P)	21,67,151.00		
General Account (As per R & P)	95,07,535.30		
			1,16,74,686.30
<u>Bank Interest:</u>			
F.C. Account	10,885.00		
General Account	31,066.00		
			41,951.00
Total Rs.	1,07,28,710.10	Total Rs.	1,07,28,710.10

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



Executive Director

1-3 OCT 2020

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2020

<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.	2,28,35,517.00	(Details as per Schedule -I)	2,45,27,319.00
Additions/Deductions to Fixed Assets as per Contra	23,22,534.00		
Less: Depreciation	6,30,732.00		
	2,45,27,319.00		
<u>FOREIGN GRANTS:</u>		<u>CURRENT ASSETS:</u>	
Opening Balance	9,39,600.37	Cash in hand	2,997.84
Receipts (incl. Interest)	21,78,036.00	Cash at Bank	3,861.99
Utilization	23,40,228.83	Income Tax Recoverable	7,70,857.71
			7,77,717.54
TDS Payable & Other Liabilities	310.00		
		Total Rs.	2,53,05,037.00

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

- 3 OCT 2020

Executive Director

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2020

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grant Unutilised	23,40,228.83	Received during the year (incl. interest)	21,78,036.00
		Add: Unutilised Balance 01/04/2019	9,39,600.37
		Less: Unutilised as on 31/03/2020	<u>7,77,407.54</u>
			23,40,228.83
Total Rs.	23,40,228.83	Total Rs.	23,40,228.83

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



- 3 OCT 2020

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2020

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balances</u>		<u>Expenditures</u>	
Cash in hand	2,997.84	Bank Charges	604.83
Cash at Bank-34940201000938	1,65,744.82	Interest on TDS	199.00
Income Tax Recoverable	<u>7,70,857.71</u>		
	9,39,600.37		
<u>Contribution</u>		<u>Fixed Assets</u>	
Roman Catholic Diocese	21,67,151.00	Building Construction	23,39,425.00
Bank Interest	10,885.00	<u>Closing Balances</u>	
		Cash in hand	2,997.84
		Cash at Bank-34940201000938	3,861.99
		Income Tax Recoverable	<u>7,70,857.71</u>
		Sundry Creditors	(310.00)
Total Rs.	31,17,636.37	Total Rs.	31,17,636.37

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

- 3 OCT 2020

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2020

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>CAPITAL FUND:</u>		Fixed Assets	
Balance as per last B/S.	96,33,819.33	(Schedule-2)	
Add: Surplus	29,07,635.91		1,22,53,947.90
Committed Liabilities	1,63,114.00	<u>CURRENT ASSETS:</u>	
		Cash	3,863.34
		Security Deposits-Rent	40,000.00
		CANARA- 6300	20,495.00
		CANARA- 6301	3,98,345.00
TDS payable	15,500.00	TDS Recoverable	4,62,703.34
			3,418.00
Total Rs.	1,27,20,069.24	Total Rs.	1,27,20,069.24

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. 0066002N



(Martin P. Pinto F.C.A)

Membership No. 085006

- 3 OCT 2020

ANUSHT NIVANTRAN EVUM UNMOOLAN SAMITI, GREER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2020

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
RNTC Utilization		Grants & Donations	
<u>General Exp</u>		RCDA (P) Ltd.	3,30,000.00
Bank charges	3,503.73	Companies & Individuals	2,70,881.00
Honorarium to Doctors & Staff S	33,54,878.00	St. Joseph's School-Noida	20,00,000.00
Staff Welfare Expenses	640.00	Jesus & Mary School-Noida	17,50,000.00
Project Consultancy Charges	1,20,000.00	Cornerstone India Foundation	2,86,397.00
Printing & Stationery	14,593.00	RNTCP Grant-Bhangel	69,500.00
Building & General Repairs	2,06,015.00		
Cable/TV Exp	2,168.00	Contribution	
Vehicle & Travel Exp	2,37,158.00	General Contribution	32,500.00
Electricity bills & Maintenance	2,62,065.00	General OPD Collection	12,48,245.00
Bio Medical Waste Management	44,850.00	Lab & Dispensary Collection	6,25,202.00
Charity & Contributions	1,200.00	Director Salary	15,000.00
Conveyance	44,805.00		
Functions & Celebrations	6,500.00	Other Income	
Garden Expenses	28,715.00	Bank Interest	31,066.00
Consumable Stores	16,802.00	Miscellaneous Income	28,79,810.30
General Office Exp.	79,695.00		
Telephone & Internet Exp	11,228.00		
Medical Expenses	1,149.00		
Interest on TDS	30.00		
	44,35,994.73		
House Maintenance	2,38,036.00		
Pathology & Dispensary Expenses	3,31,204.00		
Depreciation	6,36,053.00		
Excess of Income over Expenditure	29,07,635.91		
Total Rs.	95,38,601.30	Total Rs.	95,38,601.30

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. 085806



Executive Director

- 3 OCT 2020

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER Noida
RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2020

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balances:		RNTCP Utilization	
Cash	10,252.00	General Exp	3,503.73
SBT-5152366	7,68,749.23	Bank charges	33,54,878.00
SBT- 67292473985	3,17,395.50	Honorarium to Doctors & Staff Salary	640.00
		Staff Welfare Expenses	1,20,000.00
Loan	(16,90,000.00)	Project Consultancy Charges	14,593.00
Committed Liabilities	(13,52,924.30)	Printing & Stationery	2,06,015.00
Security Deposits-Rent	40,000.00	Building & General Repairs	2,168.00
		Cable/TV Exp	2,37,158.00
TDS Payable		Vehicle & Travel Exp	2,62,065.00
Grants & Donations		Electricity bills & Maintenance	44,850.00
RCDA (P) Ltd.	3,30,000.00	Bio Medical Waste Management	1,200.00
Companies & Individuals	2,70,881.00	Charity & Contributions	44,805.00
St. Joseph's School-Noida	20,00,000.00	Conveyance	6,500.00
Jesus & Mary School-Noida	17,50,000.00	Functions & Celebrations	28,715.00
Cornerstone India Foundation	2,86,397.00	Garden Expenses	16,802.00
RNTCP Grant-Bhangel	69,500.00	Consumable Stores	79,695.00
		General Office Exp.	11,228.00
Contribution		Telephone & Internet Exp	1,149.00
General Contribution	32,500.00	Medical Expenses	30.00
General OPD Collection	12,48,245.00	Interest on TDS	
Lab & Dispensary Collection	6,25,202.00		
Director Salary	15,000.00		
			44,35,994.73
Other Income			
Bank Interest		House Maintenance	2,38,036.00
Miscellaneous Income		Pathology & Dispensary Expenses	3,31,204.00
		Fixed Assets:	
		Furniture & Fixtures	2,01,125.00
		General Equipments	83,622.00
		Building Construction	10,43,907.00
			13,28,654.00
		Closing Balances:	
		Cash	3,863.34
		CANARA- 6300	20,495.00
		CANARA- 6301	3,98,345.00
		Committed Liabilities	(1,63,114.00)
		Security Deposits-Rent	40,000.00
		TDS Recoverable	2,99,589.34
		TDS Payable	3,418.00
			(15,500.00)

Total Rs.

76,11,073.73

Total Rs.

76,11,073.73

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. 0060002N
 (Martin P. Pinto F.C.A.)
 Membership No. 085006

Executive Director

- 3 OCT 2020