

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITL, GREATER NOIDA  
CONSOLIDATED BALANCE SHEET AS AT 31ST. MARCH, 2010**

<u>LIABILITIES</u>	<u>SCH.</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>SCH.</u>	<u>AMOUNT</u>
<b><u>CAPITAL FUND</u></b>					
<b><u>Foreign Contributions Account</u></b>					
Balance as per last B/S.		17,380,687.00	<b><u>FIXED ASSETS:</u></b>		
Additions/Deductions to Fixed Assets as per contral(Net)		581,913.00	Foreign Contributions A/c.:	1	17,499,680.98
Less: Depreciation		462,919.03	General Account:		3,281,509.00
<b><u>General Account:</u></b>					
Balance as per last B/s		3,483,305.55			
Less: Deficit		218,461.00			
<b><u>FOREIGN GRANTS UNUTILIZED:</u></b>					
Balance as per last B/S		192,037.29	<b><u>CURRENT ASSETS:</u></b>		
Received During the year (Incl. Interest)		8,646,609.00	Foreign Contributions A/c.		
			Cash in hand		132,646.84
			Cash at Bank		393,278.45
			<b><u>General Account</u></b>		
			Cash		3,366.00
Less: Expenses		8,197,721.00	Cash at Bank		94,969.55
Significant Accounting Policies & Notes					
to Accounts	2				
<b>Total ₹</b>		<b>21,405,450.82</b>	<b>Total ₹</b>		<b>21,405,450.82</b>



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 ASSOCIATES,  
NEW DELHI  
(MARTIN P. PINTO, F.C.A.)  
Partner



**11 SEP 2010**

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

Particulars	%	As At 31.03.2009	Addition		Disposal	As At 31.03.2010	Depreciation		Total Depreciation For the Year	Total
			April to Sept	Oct to Mar			Apr-Sept	Oct-Mar		
Land & Building	0%	14,835,477.00				14,835,477.00			-	14,835,477.00
Office Equipment & Furniture	10%	36,059.00	-	-		36,059.00	3,605.90	-	3,605.90	32,453.10
Equipments	15%	420,301.00	-	164,236.00		584,537.00	87,680.55	24,635.40	112,315.95	472,221.05
Computer(Laptop)	60%	36,800.00	-	-		36,800.00	22,080.00		22,080.00	14,720.00
Cycles	15%	40,314.00	-	-		40,314.00	6,047.10	-	6,047.10	34,266.90
Scooter & Motor Cycles	15%	103,277.00	12,635.00	607,225.00	202,183.00	103,277.00	15,491.55	-	15,491.55	87,785.45
Vehicles	15%	1,908,459.00				2,326,136.00	257,836.65	45,541.88	303,378.53	2,022,757.48
<b>Total ₹</b>		<b>17,380,687.00</b>	<b>12,635.00</b>	<b>771,461.00</b>	<b>202,183.00</b>	<b>17,962,600.00</b>	<b>392,741.75</b>	<b>70,177.28</b>	<b>462,919.03</b>	<b>17,499,680.98</b>



**SCHEDULE-1**  
**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. Donations received in kind are valued on the date on which they are received and accounted for in the books of accounts.
- (iv) **Specific purpose Foreign 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) Donations received in kind are valued and accounted for in the books of accounts. Medicines worth Euro 5,138.45 were received during the year. These have been valued at 1 Euro = ₹ 69.074 as on date of receipt.
- (iii) 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.
- (iv) Schedules 1-3 form a part of the Balance Sheet.



(Fr. Sunny James)  
Executive Director

For Pinto M.P. & Associates  
Chartered Accountants  
  
(Martin P. Pinto F.C.A.)  
Partner



11 SEP 2010

**KUSHI NIVANTHAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS  
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31 03 2010**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<b>Opening Balances:</b>			
F.C. Account	192,037.29		
General Account	20,644.55		
	212,681.84		
<b>Receipts:</b>			
F.C. Account(As per R& P)	8,610,659.00		
General Account (As per R & P)	1,722,490.00		
	10,333,149.00		
Medicines received in Kind from LL-LIKVIDACE LEPRY ( Liquidation of Leprosy) Prague, Czech Republic. Euro 5,138.45@ 69.074			354,937.00
<b>Bank Interest:</b>			
F.C. Account	35,950.00		
General Account	2,081.00		
	38,031.00		
<b>Total ₹</b>	<u>10,938,798.84</u>		
		<b>Total ₹</b>	<u>10,938,798.84</u>



(Fr. Sunny James)  
Executive Director



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

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

11 SEP 2010

**KUSHT NIVANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 03 2010**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>Foreign Grants</u>	8,197,721.00		
Utilization of Medicines in Kind from LL-LIK VIDACE LEPRY ( Liquidation of Leprosy) Prague, Czech Republic.			8,197,721.00
		<u>Foreign Grants</u>	
		Received during the year	8,646,609.00
		Add: Unutilized balance of 01/04/2009	192,037.29
		Less: Unutilized balance on 31/03/2010	<u>640,925.29</u>
		Medicines received in Kind from LL-LIK VIDACE LEPRY ( Liquidation of Leprosy) Prague, Czech Republic. Euro 5,138.45 @ 69.074	354,937.00
<u>RNTCP Utilization</u>			
Medical Supply	398,615.00		
LT Salary	90,754.00		
Office exp	446,119.00		
Vehicle & Travel	254,992.00		
General Supply	1,134.00		
Public Relation	<u>6,209.00</u>		
		<u>Indian Grants</u>	
		Received during the year	352,000.00
		Misc. Income	53,322.00
		Local contribution	25000
		OPD Collection	1,092,168.00
		Bank Interest	2,081.00
<u>General Expenses</u>			
Bank Charges	50.00		
<u>Own Contribution</u>			
GLRA Ghaziabad	45,679.00		
GLRA UP	180,787.00		
GLRA Haridwar	37,179.00		
Misericor	<u>254,737.00</u>		
		Excess of Expenditure over Income	218,461.00
Depreciation	26,777.00		
<b>Total ₹</b>	<u><u>10,295,690.00</u></u>	<b>Total ₹</b>	<u><u>10,295,690.00</u></u>



(Mr. Sunny James)  
Executive Director

Examined and found correct in accordance with the books of  
accounts and information's and explanations furnished to us.  
Chartered Accountants  
**(Mr. P. Pinto F.C.M.A.)**  
Partner




11 SEP 2010

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2010**

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<b><u>CAPITAL FUND:</u></b>		<b><u>FIXED ASSETS:</u></b>	
Balance as per last B/S.	17,380,687.00	(Details as per Schedule '1')	17,499,680.98
Additions/Deductions to Fixed			
Assets as per contra(Net)	581,913.00		
Less: Depreciation	<u>462,919.03</u>		
		<b><u>CURRENT ASSETS:</u></b>	
<b><u>FOREIGN GRANTS:</u></b>		Cash in hand	132,646.84
Opening Balance	192,037.29	Cash at Bank	393,278.45
Receipts(incl. Interest)	<u>8,838,646.29</u>	Amount Recoverable	<u>115,000.00</u>
Utilization	<u>8,197,721.00</u>		<u>640,925.29</u>
<b>Total ₹</b>	<u><u>18,140,606.27</u></u>	<b>Total ₹</b>	<u><u>18,140,606.27</u></u>



(Fr. Sunny James)  
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  
  
(Martin P. Pinto F.C.A)  
Partner



**1 1 SEP 2010**

**KUSHI NIVANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31 03 2010**

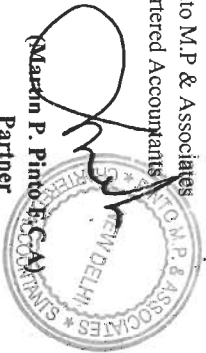
<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<b>Opening Balances:</b>			
Cash in hand	161,277.84		
Union Bank of India SB A/c.No.9380	<u>30,759.45</u>		
		192,037.29	
<b>Grant from G.L.R.A. Germany for Leprosy &amp; Tuberculosis Control Prog.</b>			
Haridwar	484,730.00		
South Delhi	203,400.00		
Ghaziabad	1,267,829.00		
UP	<u>5,161,856.00</u>		
		7,117,815.00	
Grant from Misereor for Leprosy Work		1,377,844.00	
Sale of vehicle		115,000.00	
Bank Interest		35,950.00	
Medicines received in Kind from LL-LIK VIDACE LEPRY ( Liquidation of Leprosy) Prague, Czech Republic.			
Euro 5,138.45@ 69.074		354,937.00	
<b>Total ₹</b>	<u><u>9,193,583.29</u></u>	<b>Total ₹</b>	<u><u>9,193,583.29</u></u>



(F. Sunny James)  
Executive Director

<b>G.L.R.A. Germany for Leprosy &amp; Tuberculosis Control Prog.</b>			
Ghaziabad	1,110,935.00		
UP	4,556,000.00		
Haridwar	281,384.00		
South Delhi	<u>179,229.00</u>		
		6,127,548.00	
Misereor for Leprosy Work		2,060,247.00	
Bank Charges		9,926.00	
Utilization of Medicines in Kind from LL-LIK VIDACE LEPRY ( Liquidation of Leprosy) Prague, Czech Republic.			
		354,937.00	
<b>Closing Balances</b>			
Cash in hand	132,646.84		
Cash at Bank	393,278.45		
Amount Recoverable	<u>115,000.00</u>		
		640,925.29	

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



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

11 SEP 2010

**G.L.R.A. GERMANY FOR LEPROSY & TUBERCULOSIS PROGRAMME  
DETAILS OF EXPENSES FOR THE YEAR ENDING 31ST MARCH 2010**

<b>PARTICULARS</b>	<b>GAZIABAD- Project No: 4.25.15.32</b>	<b>U.P. Project No: 4.25.15.61</b>	<b>HARIDWAR Project No: 4.25.55.04</b>	<b>SOUTH DELHI Project No:4.25.17.11</b>	<b>MISEREOR</b>	<b>TOTAL</b>
<b>Staff Salaries, Training Expenses:</b>						
Medical doctor's	182,975.00	1,161,741.00	23,921.00	-	332,500.00	1,701,137.00
Other med. Param.+Techn. Staff	424,615.00	1,721,878.00	146,122.00	147,316.00	708,246.00	3,148,177.00
Administrative/Maintenance Staff	232,954.00	713,205.00	-	-	164,057.00	1,110,216.00
Staff Benefit	111,667.00	407,945.00	22,107.00	20,979.00	54,807.00	617,505.00
Training	8,780.00	20,017.00	4,985.00	-	-	33,782.00
Consultancies/Evaluations	5,000.00	11,000.00	5,000.00	-	14,575.00	35,575.00
<b>Total</b>	<b>965,991.00</b>	<b>4,035,786.00</b>	<b>202,135.00</b>	<b>168,295.00</b>	<b>1,274,185.00</b>	<b>6,646,392.00</b>
<b>Maintenance(Running cost)</b>						
Repair & Utilities	63,117.00	108,643.00	36,665.00	-	81,385.00	289,810.00
Vehicle Maint. Travel & Transport	74,035.00	150,059.00	17,873.00	7,487.00	64,602.00	314,056.00
POD Supplies	-	73,622.00	8,572.00	3,447.00	-	85,641.00
<b>Total</b>	<b>137,152.00</b>	<b>332,324.00</b>	<b>63,110.00</b>	<b>10,934.00</b>	<b>145,987.00</b>	<b>689,507.00</b>
<b>Administration and other expenses</b>						
Office expenses	7,792.00	22,165.00	5,163.00	-	-	35,120.00
Public Relation	-	1,489.00	-	-	6,938.00	8,427.00
Social workers Expenses	-	-	2,527.00	-	-	2,527.00
Health Education Activities	-	-	8,449.00	-	13,277.00	21,726.00
<b>Total</b>	<b>7,792.00</b>	<b>23,654.00</b>	<b>16,139.00</b>	<b>-</b>	<b>20,215.00</b>	<b>67,800.00</b>
<b>Capital Expenditure</b>						
General Equipment	-	164,236.00	-	-	-	164,236.00
Vehicle	-	-	-	-	619,860.00	619,860.00
<b>Total</b>	<b>-</b>	<b>164,236.00</b>	<b>-</b>	<b>-</b>	<b>619,860.00</b>	<b>784,096.00</b>
<b>Total ₹</b>	<b>1,110,935.00</b>	<b>4,556,000.00</b>	<b>281,384.00</b>	<b>179,229.00</b>	<b>2,060,247.00</b>	<b>8,187,795.00</b>

*Signature*  
Smt. J. K. Saha





**KUSHI NIVANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**Project: IMPLEMENTATION OF LEPROSY CONTROL PROGRAM IN JAUNPUR DIST IN THE CATHOLIC**  
**DIOCESE OF VARANASI**  
**Project No: 321-067-1035 - FUNDED BY MISEREOR**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 03 2010**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	622,894.35	<b>Staff Salaries, Training Expenses:</b>	
Grant	1,377,844.00	Medical doctor's	332,500.00
		Other Med., Paramedics & Tech. Staff	708,246.00
		Administrative/Maintenance Staff	164,057.00
		Staff Benefits	54,807.00
		<b>Maintenance(Running Cost)</b>	<u>1,259,610.00</u>
		Repair & Utilities	81,385.00
		Vehicle Maint. Travel & Transport	64,602.00
		<b>Administration and other expenses</b>	
		Public Relation	6,938.00
		Consultancies/Evaluations	14,575.00
		Health Education Activities	13,277.00
		<b>Capital Expenditure</b>	
		Vehicle	619,860.00
		Closing Balance	(59,508.65)
<b>Total ₹</b>	<u><u>2,000,738.35</u></u>	<b>Total ₹</b>	<u><u>2,000,738.35</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

  
**Martin P. Pinto**  
 Partner



**11 SEP 2010**



**(Fr. Sunny James)**  
 Executive Director

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2010**

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<b>CAPITAL FUND:</b>		<b>FIXED ASSETS:</b>	
Balance as per last B/S.	3,483,305.55	<b>LAND &amp; BUILDING</b>	
Less: Deficit	<u>218,461.00</u>	Balance as per last B/S	3,110,515.00
		<b>GENERAL EQUIPMENTS</b>	
		Balance as per last B/S	147,036.00
		Addition during the year	7,125.00
		Less: Depreciation	<u>23,124.00</u>
		<b>MEDICAL EQUIPMENTS</b>	
		Balance as per last B/S	5,110.00
		Less: Depreciation	<u>766.00</u>
		<b>MOTOR CYCLE</b>	
		Addition during the year	38,500.00
		Less: Depreciation	<u>2,887.00</u>
		<b>CURRENT ASSETS:</b>	
		Cash	3,366.00
		Cash at Bank	94,969.55
		Advances	<u>(115,000.00)</u>
<b>Total ₹</b>	<u><u>3,264,844.55</u></u>	<b>Total ₹</b>	<u><u>3,264,844.55</u></u>



(Fr. Sunny James)  
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  
(Martin P. Pinto F.C.A.)  
Partner



11 SEP 2010

**KUSHT NIVANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31 03 2010**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<b>Opening Balances:</b>			
Cash in hand	4,706.00	Medical supply	398,615.00
Bank	<u>15,938.55</u>	LT Salary	90,754.00
Local Contribution	25,000.00	Office Expenses	446,119.00
OPD Collection	1,092,168.00	Vehicle & Travel	254,992.00
Miscellaneous Income	53,322.00	General supply	1,134.00
Bank Interest	2,081.00	Public Relation	<u>6,209.00</u>
Grant Received from RNTCP	552,000.00	<b>Own Contribution</b>	
		GLRA Ghaziabad	45,679.00
		GLRA UP	180,787.00
		GLRA Haridwar	37,179.00
		Misereor	<u>254,737.00</u>
		<b>General Expense</b>	
		Bank charges	50.00
		<b>Capital Expenditure</b>	
		Equipment	7,125.00
		Vehicle	<u>38,500.00</u>
		<b>Closing Balances:</b>	
		Cash	3,366.00
		Cash at Bank	94,969.55
		Advances	<u>(115,000.00)</u>
<b>Total ₹</b>	<u><u>1,745,215.55</u></u>	<b>Total ₹</b>	<u><u>1,745,215.55</u></u>



(Mr. Sunny James)  
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  
 (Martin P/Pinto & Co.)  
 Partner



11 SEP 2010

**KUSHT NIVANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31 03 2010**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<b><u>RNTCP Utilization</u></b>			
Medical Supply	398,615.00	Grant Received from RNTCP	352,000.00
LT Salary	90,754.00	Miscellaneous Income	53,322.00
Office Expenses	446,119.00	Local Contribution	25,000.00
Vehicle & Travel	254,992.00	OPD Collection	1,092,168.00
General Supply	1,134.00	Bank Interest	2,081.00
Public Relation	6,209.00	Excess of Expenditure over Income	218,461.00
<b><u>General Expenses</u></b>			
Bank Charges	50.00		
<b><u>Own Contribution</u></b>			
GLRA Ghaziabad	45,679.00		
GLRA UP	180,787.00		
GLRA Haridwar	37,179.00		
Misereor	254,737.00		
Depreciation	26,777.00		
<b>Total ₹</b>	<b>1,743,032.00</b>	<b>Total ₹</b>	<b>1,743,032.00</b>



(Ft. Sunny James)  
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



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

11 SEP 2010

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
WELFARE FUND  
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31 03 2010**

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<b>Opening Balances:</b>			
Cash in hand	485,988.00	Staff Welfare Reimbursement	299,244.00
Union bank of India A/C No-42181	<u>213,770.00</u>	Bank Charges	550.00
Employees & Organisations contribution	695,468.00		
Bank Interest	11,791.00	<b>Closing Balances:</b>	
		Cash in hand	12,212.00
		Union Bank of India A/C No-42181	<u>1,095,011.00</u>
<b>Total ₹</b>	<u><u>1,407,017.00</u></u>	<b>Total ₹</b>	<u><u>1,407,017.00</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

  
 (Martin P. Pinto, FCA)  
 Partner



**1 1 SEP 2010**

  
 (Fr. Sunny James)  
 Executive Director

