



# PINTO M. P. & ASSOCIATES

CHARTERED ACCOUNTANTS

**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, 2015 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 Niyantaran 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 31<sup>st</sup> March, 2015
  - ii. In the case of the Income and Expenditure of 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 2014 to 31<sup>st</sup> March 2015.

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

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



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

Particulars	%	As At 31.03.2014	Addition	Disposal	As At 31.03.2015	Depreciation	WDV
Land & Building	0%	1,90,50,388.00	-	-	1,90,50,388.00	-	1,90,50,388.00
Office Equipment & Furniture	10%	21,291.00	-	-	21,291.00	2,129.00	19,162.00
Equipment's	15%	2,46,502.00	-	-	2,46,502.00	36,975.00	2,09,527.00
Computer(Laptop)	60%	377.00	-	-	377.00	226.00	151.00
Cycles	15%	17,887.00	-	-	17,887.00	2,683.00	15,204.00
Scooter & Motor Cycles	15%	45,823.00	-	-	45,823.00	6,873.00	38,950.00
Vehicles	15%	10,22,523.00	-	-	10,22,523.00	1,53,378.00	8,69,145.00
<b>Total</b>		<b>2,04,04,791.00</b>	<b>-</b>	<b>-</b>	<b>2,04,04,791.00</b>	<b>2,02,264.00</b>	<b>2,02,02,527.00</b>

*Conf/hrs*



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

Particulars	%	As At 31.03.2014	Addition	As At 31.03.2014	Depreciation	WDV
Land & Building	0%	35,58,093.00	-	35,58,093.00	-	35,58,093.00
Medical Equipment	15%	2,267.00	-	2,267.00	340.00	1,927.00
General Equipment's	15%	68,402.00	-	68,402.00	10,260.00	58,142.00
Computer	60%	10,200.00	-	10,200.00	6,120.00	4,080.00
Motor Cycles	15%	16,651.00	-	16,651.00	2,498.00	14,153.00
<b>Total</b>		<b>36,55,613.00</b>	<b>-</b>	<b>36,55,613.00</b>	<b>19,218.00</b>	<b>36,36,395.00</b>

*Amits*



**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.

  
**(Fr. Shaji Joseph)**  
**Executive Director**



**For Pinto M.P. & Associates**

Chartered Accountants,  
Firm Regn. No. 006002N

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

Partner  
Membership No. 085006

- 8 SEP 2015

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2015**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<b>Foreign Grants</b>	-	<b>Foreign Grant</b>	
		Received during the year	407.00
		Add: Unutilized Balance 01/04/2014	3,71,426.29
		Less: Unutilized Balance 31/03/2015	3,71,833.29
<b>RNTC Utilization</b>		<b>Grant Received</b>	
Medical supply	2,83,296.00	RNTC Prog	12,84,000.00
LT Salary	3,98,939.00	ODMF	6,96,000.00
Office Expenses	4,45,063.00		
Vehicle & Travel	86,598.00		19,80,000.00
	12,13,896.00		
<b>Utilization of ODMF</b>		<b>Contribution</b>	
CIC Salary	1,85,000.00	General Contribution	66,050.00
Dr. Salary	3,00,000.00	General DPD Collection	9,33,312.00
FIC Salary	99,000.00	DMC contribution-Jhansi	3,24,000.00
LT Salary	1,08,000.00	Wall Construction contribution	6,80,000.00
Travelling & Conveyance	24,000.00		20,03,362.00
	6,96,000.00		
<b>General Exp</b>		Bank Interest	2,977.00
Bank charges	751.00		
Audit Fees	34,831.00		
Medical Supplies	41,528.00		
Office Expenses	4,89,430.00		
Staff Salary	20,06,113.00		
Staff Welfare Fund	2,79,406.00		
Consultancy Charges	1,88,540.00		
Vehicle Running and Maintenance	1,62,920.00		
Wall Construction material cost	1,70,614.00		
Wall Construction Labour Exp	2,93,435.00		
	36,47,568.00		
		Excess of Expenditure over Income	15,90,343.00
Depreciation	19,218.00		
<b>Total</b>	55,76,682.00	<b>Total</b>	55,76,682.00

  
**(Fr. Shaji Joseph)**  
 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.006032N

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



- 0 SEP 2015

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS  
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2015**

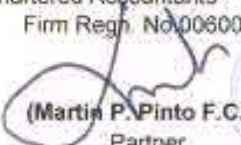
<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<b><u>Opening Balances:</u></b>		<b><u>Utilization:</u></b>	
F.C. Account	3,71,426.29	F.C. Account(As per R&P)	-
General Account	<u>(72,97,375.45)</u>	General Account (As per R & P)	<u>55,57,464.00</u>
			55,57,464.00
<b><u>Receipts:</u></b>			
F.C. Account(As per R&P)	-		
General Account (As per R & P)	<u>39,83,362.00</u>		
<b><u>Bank Interest:</u></b>		<b><u>Closing Balances:</u></b>	
F.C. Account	407.00	F.C. Account	3,71,833.29
General Account	<u>2,977.00</u>	General Account	<u>(88,68,500.45)</u>
			(84,96,667.16)
<b>Total *</b>	<u><u>(29,39,203.16)</u></u>	<b>Total *</b>	<u><u>(29,39,203.16)</u></u>

  
(Fr. Shaji Joseph)  
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. 006002N

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



- 0 SEP 2015

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2015**

<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	2,04,04,791.00	(Details as per Schedule -1)	2,02,02,527.00
Additions/Deductions to Fixed Assets as per contra(Net)	-		
Less: Depreciation	<u>2,02,264.00</u>		
	2,02,02,527.00		
<b><u>FOREIGN GRANTS:</u></b>		<b><u>CURRENT ASSETS:</u></b>	
Opening Balance	3,71,426.29	Cash in hand	3,61,345.84
Receipts(incl. Interest)	<u>407.00</u>	Cash at Bank	<u>10,487.45</u>
	3,71,833.29		3,71,833.29
Utilization	<u>-</u>		
	3,71,833.29		
<b>Total *</b>	<u><u>2,05,74,360.29</u></u>	<b>Total *</b>	<u><u>2,05,74,360.29</u></u>

  
**(Fr. Shaji Joseph)**  
 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. 009002N

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

- 7 SEP 2015



**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2015**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grant Utilized	-	Received during the year	407.00
		Add: Unutilized Balance 01/04/2014	3,71,426.29
		Less: Unutilized Balance 31/03/2015	3,71,833.29
<b>Total</b>	-	<b>Total</b>	-

  
**(Fr. Shaji Joseph)**  
 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. 006002N

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

- 0 SEP 2015

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**DETAILS OF EXPENSES FOR THE YEAR ENDING 31ST MARCH 2015 (FCRA)**

	Opening Balances	Rect.	Total	Exp.	Balance
	-	-	-		-
ODMF	-	-	-	-	-
Misc. Income	50,141.29	407.00	50,548.29		50,548.29
Old Age Home	3,21,285.00		3,21,285.00	-	3,21,285.00
<b>Total</b>	<b>3,71,426.29</b>	<b>407.00</b>	<b>3,71,833.29</b>	-	<b>3,71,833.29</b>

*Abhinav*




KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
 RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2015

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balance	3,71,426.29		
Bank Interest	407.00		
		<b><u>Closing Balances</u></b>	
		Cash in hand	3,61,345.84
		Cash at Bank-349402010009380	10,487.45
			3,71,833.29
<b>Total *</b>	<b>3,71,833.29</b>	<b>Total *</b>	<b>3,71,833.29</b>

  
**(Fr. Shaji Joseph)**  
 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. 006002N  
  
**(Martin P. Pinto F.C.A.)**  
 Partner  
 Membership No. 085006



- 8 SEP 2015

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2015**

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<b>CAPITAL FUND:</b>		<b>Fixed Assets</b>	36,36,395.00
Balance as per last B/S.	(36,41,762.45)	(Schedule-2)	
Less: Deficit	15,90,343.00		
	(52,32,105.45)		
Loan	17,40,000.00		
Committed Liabilities	74,48,203.00		
		<b>CURRENT ASSETS:</b>	
		Cash	519.00
		Cash at Bank	3,19,183.55
			3,19,702.55
<b>Total *</b>	<b>39,56,097.55</b>	<b>Total *</b>	<b>39,56,097.55</b>

  
**(Fr. Shaji Joseph)**  
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. 006002N

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

- 7 SEP 2015

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2015**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<b>Opening Balances:</b>		<b>RNTC Utilization</b>	
Cash	970.00	Medical supply	2,83,296.00
Cash at Bank	82,600.95	LT Salary	3,98,939.00
Loan	(31,78,798.00)	Office Expenses	4,45,063.00
Committed Liabilities	<u>(42,04,150.00)</u>	Vehicle & Travel	<u>86,598.00</u>
	(72,97,375.45)		12,13,896.00
<b>Grant Received</b>		<b>Utilization of ODMF</b>	
RNTC Prog	12,84,000.00	CIC Salary	1,65,000.00
ODMF grant	<u>6,96,000.00</u>	Dr. Salary	3,00,000.00
	19,80,000.00	FIC Salary	99,000.00
<b>Contribution</b>		LT Salary	1,08,000.00
General Contribution	86,050.00	Travelling & Conveyance	<u>24,000.00</u>
General OPD Collection	9,33,312.00		5,96,000.00
DMC contribution-Jhansi	3,24,000.00	<b>General Exp</b>	
Wall Construction contribution	<u>6,80,000.00</u>	Bank charges	751.00
	20,03,362.00	Audit Fees	34,831.00
Bank Interest	2,977.00	Medical Supplies	41,528.00
		Office Expenses	4,89,430.00
		Staff Salary	20,06,113.00
		Staff Welfare Fund	2,79,406.00
		Consultancy Charges	1,88,540.00
		Vehicle Running and Maintenance	1,62,920.00
		Wall Construction material cost	1,70,614.00
		Wall Construction Labour Exp	<u>2,93,435.00</u>
			36,47,568.00
		<b>Closing Balances:</b>	
		Cash	519.00
		Cash at Bank	3,19,183.55
		Loan	(17,40,000.00)
		Committed Liabilities	<u>(74,48,203.00)</u>
			(88,68,500.45)
<b>Total</b>	<u>(33,11,038.45)</u>	<b>Total</b>	<u>(33,11,038.45)</u>

  
 (Fr. Shajik Joseph)  
 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. 006032N

  
 (Martin P. Pinto F.C.A.)  
 Partner  
 Membership No. 085008

- 8 SEP 2015

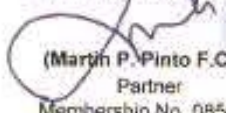
**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2015**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<b><u>RNTC Utilization</u></b>		<b><u>Grant Received</u></b>	
Medical supply	2,83,296.00	RNTC Prog	12,84,000.00
LT Salary	3,98,939.00	ODMF	6,86,000.00
Office Expenses	4,45,063.00		19,80,000.00
Vehicle & Travel	86,598.00		
	12,13,896.00	<b><u>Contribution</u></b>	
<b><u>Utilization of ODMF</u></b>		General Contribution	66,050.00
CIC Salary	1,65,000.00	General OPD Collection	9,33,312.00
Dr. Salary	3,00,000.00	DMC contribution-Jhansi	3,24,000.00
FIC Salary	99,000.00	Wall Construction contribution	6,80,000.00
LT Salary	1,08,000.00		20,03,362.00
Travelling & Conveyance	24,000.00		
	6,96,000.00	Bank Interest	2,977.00
<b><u>General Exp</u></b>			
Bank charges	751.00		
Audit Fees	34,831.00	Excess of Expenditure over Income	15,90,343.00
Medical Supplies	41,528.00		
Office Expenses	4,89,430.00		
Staff Salary	20,06,113.00		
Staff Welfare Fund	2,79,406.00		
Consultancy Charges	1,68,540.00		
Vehicle Runing and Maitanance	1,62,920.00		
Wall Construction material cost	1,70,614.00		
Wall Construction Labour Exp	2,93,435.00		
	36,47,568.00		
Depreciation	19,218.00		
<b>Total</b>	<b>55,76,682.00</b>	<b>Total</b>	<b>55,76,682.00</b>

  
**(Fr. Shaji Joseph)**  
 Executive Director



**Total**  
 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)**  
 Partner  
 Membership No. 085006



- 8 SEP 2015

RNTC project exp

	Bhagal	Bjmer	Haridwar	Jaipur	Jhansi	Jp nagar	Khora	Maharajgarh	Sec 10	Total
Medical supply	18,462.00	47,550.00	53,696.00	25,614.00	28,905.00	32,786.00	27,010.00	23,913.00	27,358.00	2,83,296.00
L.T Salary	45,198.00	54,306.00	43,511.00	41,238.00	51,682.00	46,561.00	35,000.00	39,438.00	29,865.00	3,98,839.00
Office exp	66,727.00	40,123.00	49,331.00	13,388.00	44,275.00	67,105.00	66,237.00	17,392.00	77,495.00	4,45,003.00
Vehicle & Travel	18,509.00	8,426.00	2,801.00	662.00	15,382.00	4,020.00	10,973.00		15,825.00	68,598.00
<b>Total Rs.</b>	<b>1,50,076.00</b>	<b>1,50,405.00</b>	<b>1,50,341.00</b>	<b>81,022.00</b>	<b>1,50,245.00</b>	<b>1,50,471.00</b>	<b>1,50,210.00</b>	<b>80,743.00</b>	<b>1,50,363.00</b>	<b>12,13,896.00</b>
Grant Received	1,50,000.00	1,50,000.00	3,84,000.00		1,50,000.00	1,50,000.00		1,50,000.00	1,50,000.00	12,84,000.00

*Ambar*



