



**PINTO M. P.
& ASSOCIATES**

CHARTERED ACCOUNTANTS

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3583, Netaji Subhash Marg, Darya Ganj,
New Delhi - 110 002
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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, 2016 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, 2016
 - 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 2015 to 31st March 2016.

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

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

Partner

Membership No. 085006

- 9 SEP 2016

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.

M.P.
Executive Director



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

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

- 9 SEP 2016

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.



Executive Director

For Pinto M.P. & Associates

Chartered Accountants,
Firm Regn. No. 006002N


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

Partner

Membership No. 085006

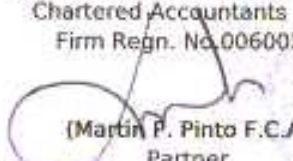
- 9 SEP 2016

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
 CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS
 AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2016

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balances:</u>		<u>Utilization:</u>	
F.C. Account	371,833.29	F.C. Account (As per R & P)	435,288.00
General Account	<u>(8,868,500.45)</u>	General Account (As per R & P)	<u>5,885,678.50</u>
	(8,496,667.16)		6,320,966.50
 <u>Receipts:</u>		 <u>Closing Balances:</u>	
F.C. Account (As per R & P)	170,000.00	F.C. Account	106,969.29
General Account (As per R & P)	<u>10,048,086.20</u>	General Account	<u>(4,671,291.75)</u>
	10,218,086.20		(4,564,322.46)
 <u>Bank Interest:</u>		 <u>Total Rs.</u>	
F.C. Account	424.00	<u>1,756,644.04</u>	
General Account	<u>34,801.00</u>		<u>1,756,644.04</u>
	35,225.00		



 Executive Director

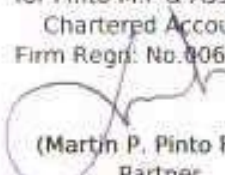
Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.. for Pinto M.P & Associates
 Chartered Accountants
 Firm Regn. No. 006002N

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

- 9 SEP 2016

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
 CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2016

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grants	435,288.00	<u>Foreign Grant</u>	
<u>RNTC Utilization</u>		Received during the year(Incl. Interest)	170,424.00
Medical supply	118,625.00	Add: Unutilized Balance 01/04/2015	371,833.29
LT Salary	<u>510,138.00</u>	Less: Unutilized Balance 31/03/2016	<u>106,969.29</u>
			435,288.00
General Exp	4,579,907.50	<u>Grant Received</u>	
Depreciation	33,823.00	RNTC Prog	520,666.00
Excess of Income over Expenditure	4,840,393.70	ODMF	<u>259,000.00</u>
			779,666.00
		Contribution	9,267,234.00
		Miscellaneous Income	1,186.20
		Bank Interest	34,801.00
Total Rs.	<u><u>10,518,175.20</u></u>	Total Rs.	<u><u>10,518,175.20</u></u>

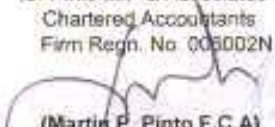

 Executive Director

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 Regd. No. 006002N

 (Martin P. Pinto F.C.A)
 Partner
 Membership No. 085006
 - 9 SEP 2016

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2016

<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	20,202,527.00	(Details as per Schedule -1)	20,321,383.00
Additions/Deductions to Fixed Assets as per contra(Net)	265,288.00		
Less: Depreciation	<u>148,432.00</u>		
	20,321,383.00		
<u>FOREIGN GRANTS:</u>		<u>CURRENT ASSETS:</u>	
Opening Balance	371,833.29	Cash in hand	96,057.84
Receipts(incl. Interest)	<u>170,424.00</u>	Cash at Bank	<u>10,911.45</u>
	542,257.29		106,969.29
Utilization	<u>435,288.00</u>		
	106,969.29		
Total Rs.	20,428,352.29	Total Rs.	20,428,352.29


 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

- 9 SEP 2016

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

Particulars	%	As At	Addition	Disposal	As At	Depreciation	WDV
		31.03.2015			31.03.2016		
Land & Building	0%	19,050,388.00	435,288.00	-	19,485,676.00	-	19,485,676.00
Office Equipment & Furniture	10%	19,162.00	-	-	19,162.00	1,916.00	17,246.00
Equipment's	15%	209,527.00	-	-	209,527.00	31,429.00	178,098.00
Computer(Laptop)	60%	151.00	-	-	151.00	91.00	60.00
Cycles	15%	15,204.00	-	-	15,204.00	2,281.00	12,923.00
Scooter & Motor Cycles	15%	38,950.00	-	-	38,950.00	5,843.00	33,107.00
Vehicles	15%	869,145.00	-	170,000.00	699,145.00	104,872.00	594,273.00
Total Rs.		20,202,527.00	435,288.00	170,000.00	20,467,815.00	146,432.00	20,321,383.00



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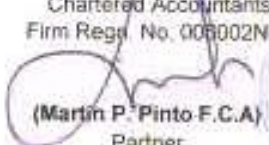



KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2016

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grant Utilized	435,288.00	Received during the year(Incl. Interest)	170,424.00
		Add: Unutilized Balance 01/04/2015	371,833.29
		Less: Unutilized Balance 31/03/2016	108,969.29
			435,288.00
Total Rs.	435,288.00	Total Rs.	435,288.00



 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 Regd. No. 006002N

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



- 9 SEP 2016

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2016

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balance</u>		<u>Old Age Home</u>	
Cash in hand	381,345.84	Fixed Assets Building	435,288.00
Cash at Bank	10,487.45		
	371,833.29		
Sale of vehicle	170,000.00		
Bank Interest	424.00	<u>Closing Balances</u>	
		Cash in hand	96,057.84
		Cash at Bank-349402010009380	10,911.45
			106,969.29
Total Rs.	542,257.29	Total Rs.	542,257.29


 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. 085008

- 9 SEP 2016

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2016**

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>CAPITAL FUND:</u>		Fixed Assets	4,279,580.00
Balance as per last B/S.	(5,232,105.45)	(Schedule-2)	
Add: Surplus	<u>4,840,393.70</u>		
	(391,711.75)		
Loan	1,690,000.00		
Committed Liabilities	3,590,483.00	<u>CURRENT ASSETS:</u>	
		Cash	13,568.00
		Cash at Banks	<u>595,623.25</u>
			609,191.25
Total Rs.	<u><u>4,888,771.25</u></u>	Total Rs.	<u><u>4,888,771.25</u></u>



 Executive Director

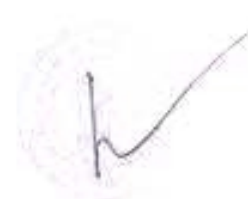
Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us. for Pinto M.P & Associates Chartered Accountants Firm Regn. No. 006002N


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

- 9 SEP 2016

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

Particulars	%	As At 01/04/2015	Addition	As At 31.03.2016	Total Depreciation For the Year	WDV
Land & Building	0%	3,558,093.00	542,067.00	4,100,160.00	-	4,100,160.00
Medical Equipment	15%	1,927.00	64,000.00	65,927.00	9,889.00	56,038.00
General Equipment's	15%	58,142.00	20,090.00	78,232.00	11,735.00	66,497.00
Computer	60%	4,080.00	-	4,080.00	2,448.00	1,632.00
Motor Cycles	15%	14,153.00	-	14,153.00	2,123.00	12,030.00
Furniture & Fixtures	10%	-	50,851.00	50,851.00	7,628.00	43,223.00
Total Rs.		3,636,395.00	677,008.00	4,313,403.00	33,823.00	4,279,580.00

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2016

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
Opening Balances:		BNTC Utilization	
Cash	519.00	Medical supply	118,625.00
Cash at Bank	319,183.55	LT Salary	<u>510,138.00</u>
Loan	(1,740,000.00)		628,763.00
Committed Liabilities	<u>(7,448,203.00)</u>		
	(8,868,500.45)	General Exp	
Grant Received		Bank charges	2,645.50
RATC Prog.	520,666.00	Audit Fees	35,495.00
ODMF grant	<u>259,000.00</u>	Medical Supplies	68,474.00
	779,666.00	Office Expenses	4,684.00
Contribution		Staff Salary	1,527,330.00
General Contribution	814,624.00	Staff Welfare Fund	97,139.00
General OPD Collection	627,640.00	Aptitude Scholarship Exp	1,405,481.00
RCDA (PI) Ltd contribution	1,620,000.00	Telephone Exp	40,196.00
RCD Contribution	2,200,000.00	Postage/Courier exp	10,833.00
St. Joseph's School-Noida	620,000.00	Printing & Stationery	27,600.00
St. Peter's College- Ajra	100,000.00	General Repairs	40,763.00
Jesus & Mary School-Noida	500,000.00	Charity & Contribution	52,307.00
Aptitude Scholarship Regn. Fee	<u>2,984,970.00</u>	Computer Exp	5,958.00
	9,267,234.00	Consumable stores	3,888.00
Bank Interest	34,801.00	Vehicle & Travel Exp	246,185.00
		Electricity bills & Maintenance	191,350.00
Miscellaneous Income	1,186.30	Conveyance	25,811.00
		Generator Maintenance	7,502.00
		Cleaning Material	28,532.00
		House Maintenance	286,726.00
		House Rent Exp	<u>469,008.00</u>
			4,579,907.50
		Fixed Assets:	
		Building	542,067.00
		Furniture & Fixtures	50,851.00
		Office Equipments	20,090.00
		Test Scoring Machine	<u>64,000.00</u>
			677,008.00
		Closing Balances:	
		Cash	13,568.00
		Cash at Banks	595,623.25
		Loan	(1,690,000.00)
		Committed Liabilities	<u>(3,590,483.00)</u>
			(4,671,291.75)
Total Rs.:	<u>1,214,386.75</u>	Total Rs.:	<u>1,214,386.75</u>



 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. 000002N

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

- 9 SEP 2016

KUSHT NIYANTHAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2016

EXPENDITURE	AMOUNT		INCOME	AMOUNT
RNTC Utilization			Grant Received	
Medical supply	118,625.00		RNTC Prog.	520,666.00
LT Salary	<u>510,138.00</u>	628,763.00	GOMF	<u>259,080.00</u>
				779,666.00
General Exp			Contribution	
Bank charges	2,645.50		General Contribution	614,624.00
Audit Fees	35,495.00		General OPD Collection	627,640.00
Medical Supplies	68,474.00		RCDA (P) Ltd contribution	1,620,000.00
Office Expenses	4,684.00		RCD Contribution	2,200,000.00
Staff Salary	1,527,330.00		St. Joseph's School-Noida	620,000.00
Staff Welfare Fund	97,139.00		St. Peter's College- Agra	100,000.00
Aptitude Scholarship Exp	1,405,481.00		Jesus & Mary School-Noida	500,000.00
Telephone Exp	40,196.00		Aptitude Scholarship Regn. Fee	<u>2,984,970.00</u>
Postage/Courier exp	10,833.00			9,267,234.00
Printing & Stationery	27,600.00		Bank Interest	34,801.00
General Repairs	40,763.00		Miscellaneous Income	1,186.20
Charity & Contribution	52,307.00			
Computer Exp	5,958.00			
Consumable stores	3,888.00			
Vehicle & Travel Exp	246,185.00			
Electricity bills & Maintenance	191,350.00			
Conveyance	25,811.00			
Generator Maintenance	7,502.00			
Cleaning Material	28,532.00			
House Maintenance	286,726.00			
House Rent Exp	<u>469,008.00</u>	4,979,807.50		
Depreciation		33,823.00		
Excess of Income over Expenditure		4,840,393.70		



Total Rs.

10,082,887.20

Executive Director

[Signature]

Total Rs.

10,082,887.20

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 Regd. No. 006002N

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

Membership No. 085006

- 9 SEP 2016

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMIT, GREATER NOIDA
WELFARE FUND
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2016**

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balances:		Paid to Employee:	894,056.00
Cash in hand	226,745.00		
Union Bank of India A/C No-42181	7,609.00		
Advances	<u>2,875,112.00</u>		
	3,109,666.00		
 		Closing Balances:	
Bank Interest	316.00	Cash in hand	226,745.00
		Union Bank of India A/C No-42181	8,125.00
		Advances	<u>1,981,056.00</u>
			2,215,926.00
Total Rs.	<u><u>3,109,982.00</u></u>	Total Rs.	<u><u>3,109,982.00</u></u>


 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. 005002N


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

- 9 SEP 2016