



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 31st March, 2013 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, 2013
 - 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 2012 to 31st March 2013.

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

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

Membership No. 085006

- 5 SEP 2013



SCHEDULE-2

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 except for certain Committed Liabilities that were to be accounted for during the year ended 31st March 2013.
- (ii) Donations received in kind are valued and accounted for in the books of accounts. Medicines worth Euro 6,115 were received during the year. These have been valued at 1 Euro 6,115 @ 70.5827 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 1-2 form a part of the Balance Sheet.

Sunny James

(Fr. Sunny James)
Executive Director

For Pinto M.P. & Associates

Chartered Accountants.
Firm Regt. No. 006002N

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

Membership No. 085006



- 5 SEP 2013

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

Particulars	%	As At 31.03.2012	Disposal	As At 31.03.2013	Total Depreciation For the Year	WDV
Land & Building	0%	1,48,35,477.00	-	1,48,35,477.00	-	1,48,35,477.00
Office Equipment & Furniture	10%	26,286.00	-	26,286.00	2,629.00	23,657.00
Equipment's	15%	3,41,179.00	-	3,41,179.00	51,177.00	2,90,002.00
Computer(Laptop)	60%	2,355.00	-	2,355.00	1,413.00	942.00
Cycles	15%	24,757.00	-	24,757.00	3,714.00	21,043.00
Scooter & Motor Cycles	15%	63,424.00	-	63,424.00	9,514.00	53,910.00
Vehicles	15%	14,15,256.00	-	14,15,256.00	2,12,288.00	12,02,968.00
Total ₹		1,67,08,734.00	-	1,67,08,734.00	2,80,735.00	1,64,27,999.00



Sunil Jais



KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2013

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grants	1,74,000.00	Foreign Grants	
<u>RNTC Utilization</u>		Received during the year	3,08,355.00
Medical Supply	4,19,540.00	Add: Unutilized Balance 01/04/2012	44,26,490.29
LT Salary	4,81,957.00	Less: Unutilized Balance 31/03/2013	1,74,000.00
Office expenses	2,99,949.00		
Vehicle & Travel	1,55,519.00	<u>Indian Grants</u>	
		Grant Received from RNTC Prog.	10,47,900.00
<u>General Exp</u>		Contribution	18,02,015.00
Bank charges	310.00	Bank Interest	1,425.00
Admin. & Maintenance Staff	13,00,425.00		
Medical Doctor Salary	11,84,679.00		
Lab Technician salary	20,975.00		
Vehicle Running and Maitanar	1,27,673.00		
Para-Medical Staff Salary	11,52,928.00		
Office Expenses	5,37,043.00		
Audit Fees	34,832.00		
Medical Supplies	61,552.00		
Staff Welfare Fund	2,56,005.00		
Depreciation	58,263.00	Excess of Expenditure over Income	32,40,310.00
Total ₹	62,65,650.00	Total ₹	62,65,650.00

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.



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

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



(Signature)
Sunny James

(Fr. Sunny James)
Executive Director

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2013**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balances:</u>		<u>Utilization:</u>	
F.C. Account	44,26,490.29	F.C. Account(As per R& P)	1,74,000.00
General Account	<u>(9,05,379.45)</u>	General Account (As per R & P)	<u>60,33,387.00</u>
			62,07,387.00
<u>Receipts:</u>		<u>Fixed Assets</u>	
F.C. Account(As per R& P)	3,07,500.00	General Account	1,23,050.00
General Account (As per R & P)	<u>28,49,915.00</u>		
		<u>Liabilities of Last Year Paid</u>	
<u>Bank Interest:</u>		RNTCP Salary	2,20,269.00
F.C. Account	855.00	Other salary	<u>15,00,000.00</u>
General Account	<u>1,425.00</u>		17,20,269.00
		<u>Closing Balances:</u>	
<u>Committed Liabilities</u>		F.C. Account	45,60,845.29
Other Salary	34,35,013.00	General Account	<u>(22,95,732.45)</u>
Loan from RCDA	<u>2,00,000.00</u>		22,65,112.84
		Total ₹	<u><u>1,03,15,818.84</u></u>
		Total ₹	<u><u>1,03,15,818.84</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
Firm Regn. No. 006002N



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



Sunny James
(Fr. Sunny James)
Executive Director

- 5 SEP 2013

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2013

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>A S S E T S</u>	<u>AMOUNT</u>
CAPITAL FUND:		FIXED ASSETS:	
Balance as per last B/S.	1,67,08,734.00	(Details as per Schedule -1)	
Additions/Deductions to Fixed Assets as per contra(Net)	-		
Less: Depreciation	<u>2,80,735.00</u>		1,64,27,999.00
		CURRENT ASSETS:	
FOREIGN GRANTS:		Cash in hand	2,26,345.84
Opening Balance	44,26,490.29	Cash at Bank	78,659.45
Receipts(incl. Interest)	<u>47,34,845.29</u>	Advances (Net)	1,15,000.00
Utilization	<u>1,74,000.00</u>	Advances for Old Age Home Building	<u>41,40,840.00</u>
Total ₹	<u><u>2,09,88,844.29</u></u>	Total ₹	<u><u>2,09,88,844.29</u></u>

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.



Sunny James
(Fr. Sunny James)
 Executive Director



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

15 SEP 2013


KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2013

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grant Utilized	1,74,000.00	Received during the year	3,08,355.00
		Add: Unutilized Balance 01/04/2012	44,26,490.29
		Less: Unutilized Balance 31/03/2013	<u>45,60,845.29</u>
			1,74,000.00
Total ₹	1,74,000.00	Total ₹	1,74,000.00



Sunny James
 (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
 Firm Regn./No. 006002N

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



15 SEP 2013

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2013

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balance</u>			
Cash in hand	2,10,745.84	Ordre De Malte, France	1,74,000.00
Union Bank of India SB A/c.No.9380	304.45		
Advances Net	1,15,000.00		
Advances for Old Age Home Building	41,00,440.00	Medicines received in Kind from LL-LIKVIDACE LEPRY (Liquidation of Leprosy) Prague, Czech Republic. Euro 6,155 @ 70.5827 dt. 11/09/2012	4,34,436.50
<u>Grant from G.L.R.A. Germany for Leprosy & Tuberculosis Control Prog.</u>	1,33,500.00		
UP			
Grant from Ordre De Malte, France	1,74,000.00		
Bank Interest	855.00		
Medicines received in Kind from LL-LIKVIDACE LEPRY (Liquidation of Leprosy) Prague, Czech Republic. Euro 6,115 @ 70.5827 dt. 11/09/2012			45,60,845.29
			41,40,840.00
			2,26,345.84
			78,659.45
			1,15,000.00
			41,40,840.00
Total ₹	51,69,281.79	Total ₹	51,69,281.79



Sunny James
(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
 Firm Regr. No. 060002N
 (Martin P. Pinto F.C.A.)
 Partner
 Membership No. 085006

- 5 SEP 2013

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITL, GREATER NOIDA
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2013

<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.	8,76,307.55	<u>LAND & BUILDING</u>	
Less: Deficit	<u>32,40,310.00</u>	Balance as per last B/S	34,98,793.00
		Addition during the year	59,300.00
			35,58,093.00
<u>Committed Liabilities</u>		<u>GENERAL EQUIPMENTS</u>	
Balance as per last B/S	18,39,849.00	Balance as per last B/S	94,674.00
Add: RNTCP Salary	34,35,013.00	Less: Depreciation	<u>14,201.00</u>
Add: Loan from RCDA	2,00,000.00		80,473.00
Less: Liabilities paid	<u>17,20,269.00</u>		
	37,54,593.00	<u>MEDICAL EQUIPMENTS</u>	
		Balance as per last B/S	3,138.00
		Less: Depreciation	<u>471.00</u>
			2,667.00
		<u>MOTOR CYCLE</u>	
		Balance as per last B/S	24,931.00
		Less: Depreciation	<u>5,341.00</u>
			19,590.00
		<u>COMPUTERS</u>	
		Additions during the Year	63,750.00
		Less: Depreciation	<u>38,250.00</u>
			25,500.00
		<u>CURRENT ASSETS:</u>	
		Cash	54,752.00
		Cash at Bank	86,927.55
		Advances	<u>(24,37,412.00)</u>
			(22,95,732.45)
Total ₹	<u>13,90,590.55</u>	Total ₹	<u>13,90,590.55</u>

(Fr. Sunny James)
Executive Director

Sunny James



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

Martin P. Pinto



Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

- 5 SEP 2013

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2013

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
<u>RNTC Utilization</u>			
Medical Supply	4,19,540.00	Grant Received from RNTC Prog.	10,47,900.00
LT Salary	4,81,957.00		
Office Expenses	2,99,949.00	Contribution	18,02,015.00
Vehicle & Travel	<u>1,55,519.00</u>		
<u>General Exp</u>		Bank Interest	1,425.00
Bank charges	310.00		
Admin. & Maintenance Staff	13,00,425.00	Excess of Expenditure over Income	32,40,310.00
Medical Doctor Salary	11,84,679.00		
Lab Technician salary	20,975.00		
Vehicle Running and Maitanar	1,27,673.00		
Para-Medical Staff Salary	11,52,928.00		
Office Expenses	5,37,043.00		
Audit Fees	34,832.00		
Medical Supplies	61,552.00		
Staff Welfare Fund	<u>2,56,005.00</u>		
Depreciation	58,263.00		
	46,76,422.00		
Total ₹	<u><u>60,91,650.00</u></u>	Total ₹	<u><u>60,91,650.00</u></u>

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

Chartered Accountants

Firm Regn. No. 0066002N

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

Membership No. 085006



(Fr. Sunny James)
Executive Director

Sunny James



5 SEP 2013

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
 RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2013

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<u>Opening Balances:</u>			
Cash	6,483.00	RNTC Utilization	
Cash at Bank	13,539.55	Medical supply	4,19,540.00
Advances	<u>(9,25,402.00)</u>	LT Salary	4,81,957.00
		Office Expenses	2,99,949.00
General Contribution		Vehicle & Travel	<u>1,55,519.00</u>
	18,02,015.00		13,56,965.00
Grant Received from RNTC Prog.		<u>General Exp</u>	
Bank Interest	10,47,900.00	Bank charges	310.00
	1,425.00	Admin & Maintenance Staff	13,00,425.00
		Medical Doctor Salary	11,84,679.00
		Lab Technician salary	20,975.00
		Vehicle Running and Maintenance	1,27,673.00
		Para-Medical Staff Salary	11,52,928.00
		Office Expenses	5,37,043.00
		Audit Fees	34,832.00
		Medical Supplies	61,552.00
		Staff Welfare Fund	<u>2,56,005.00</u>
	36,35,013.00		46,76,422.00
<u>Committed Liabilities</u>		<u>Fixed Assets</u>	
Other Salary	34,35,013.00	Land & Building	59,300.00
Loan from RCDA	<u>2,00,000.00</u>	Computers	63,750.00
			1,23,050.00
		<u>Liabilities of Last Year Paid</u>	
		RNTCP Salary	2,20,269.00
		Other salary	15,00,000.00
			17,20,269.00
		<u>Closing Balances:</u>	
		Cash	54,752.00
		Cash at Bank	86,927.55
		Advances	<u>(24,37,412.00)</u>
			(22,95,732.45)
Total ₹	<u><u>55,80,973.55</u></u>	Total ₹	<u><u>55,80,973.55</u></u>

Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

Sunny James
 (Fr. Sunny James)
 Executive Director



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



- 5 SEP 2013


KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
WELFARE FUND
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2013

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<u>Opening Balances:</u>			
Cash in hand	58,481.00	Staff Welfare Reimbursement	81,038.00
Union Bank of India A/C No-421	30,661.00	Bank charges	10.00
Fixed Deposit	10,00,000.00		
Advances (Net)	<u>8,10,402.00</u>		
Employee & Organisation contribution	5,12,010.00	<u>Closing Balances:</u>	
Bank Interest	55,680.00	Cash in hand	56,559.00
		Union Bank of India A/C No-42181	7,215.00
		Advances (Net)	<u>23,22,412.00</u>
Total ₹	<u><u>24,67,234.00</u></u>	Total ₹	<u><u>24,67,234.00</u></u>

Sunny James
(Fr. Sunny James)
 Executive Director



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



Examined and found correct in accordance with the books of accounts and information's and explanations furnished to us.

- 5 SEP 2013

