



**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**

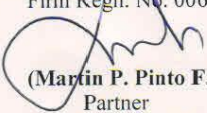
We have audited the attached Balance Sheet of KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, Plot No. 11, Knowledge Park-1, Institutional Area, G.B. Nagar Dist., GREATER NOIDA-201 308 as at 31<sup>st</sup> March, 2017 and the Income and Expenditure Account together with the Receipts and Payments Accounts, for 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 31<sup>st</sup> March, 2017
  - 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 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017.

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

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



7 SEP 2017



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

Particulars	%	As At 01/04/2016	Addition	As At 31.03.2017	Total Depreciation For the Year	WDV
Land & Building	0%	4,100,160.00	3,601,863.00	7,702,023.00	-	7,702,023.00
Medical Equipment	15%	56,038.00		56,038.00	8,406.00	47,632.00
General Equipment's	15%	66,497.00	522,630.00	589,127.00	88,369.00	500,758.00
Computer	60%	1,632.00	39,400.00	41,032.00	24,619.00	16,413.00
Motor Cycles	15%	12,030.00	-	12,030.00	1,805.00	10,225.00
Furniture & Fixtures	10%	43,223.00	6,750.00	49,973.00	4,997.00	44,976.00
<b>Total Rs.</b>		<b>4,279,580.00</b>	<b>4,170,643.00</b>	<b>8,450,223.00</b>	<b>128,196.00</b>	<b>8,322,027.00</b>

*M.P.*



**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

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



7 SEP 2017

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2017

EXPENDITURE	AMOUNT	INCOME	AMOUNT
RNTC Utilization	804,343.00	Grant Received	
<b>General Exp</b>		RNTC Prog.	614,916.00
Bank charges	563.25	<b>Contribution</b>	
Audit Fees	38,640.00	General Contribution	388,384.00
Staff Salary	2,029,724.00	General OPD Collection	702,973.00
Telephone Exp	33,303.00	RCDA (P) Ltd contribution	3,691,200.00
Postage/Courier exp	493.00	Diocese of Allahabad	150,000.00
Printing & Stationery	8,970.00	Diocese of Bareilly	200,000.00
General Repairs	86,629.00	Publishers Contribution	734,000.00
Cable/TV Exp	6,860.00	St. Joseph's School-Noida	700,000.00
Vehicle & Travel Exp	183,697.00	Jesus & Mary School-Noida	600,000.00
Electricity bills & Maintenc	138,982.00	Aptitude Scholarship Regn. Fee	2,460,310.00
Aptitude Scholarship Expens	1,259,239.00		9,626,867.00
Conveyance	21,733.00		
Cult & Worship	3,360.00	Bank Interest	73,201.00
Functions & Celebrations	47,170.00		
Freight & Cartages	2,500.00		
Education Expenses	50,006.00		
House Maintenance	219,060.61		
Short & Excess	1,302.00		
Newspaper & Periodicals	12,773.00		
	4,145,004.86		
Depreciation	128,196.00		
Excess of Income over Expenditure	5,237,440.14		
<b>Total Rs.</b>	<b>10,314,984.00</b>	<b>Total Rs.</b>	<b>10,314,984.00</b>

  
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 2017

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2017

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND:</b>		Fixed Assets	8,322,027.00
Balance as per last B/S.	(391,711.75)	(Schedule-2)	
Add: Surplus	5,237,440.14		
	4,845,728.39		
Loan	1,690,000.00	<b>CURRENT ASSETS:</b>	
Committed Liabilities	2,377,423.00	Cash	5,121.00
TDS payable	6,000.00	SBT-5152366	112,399.39
Sundry Creditors	63,000.00	SBT- 67292473985	492,604.00
		Advance & Imprest	50,000.00
<b>Total Rs.</b>	<b>8,982,151.39</b>	<b>Total Rs.</b>	<b>8,982,151.39</b>

  
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 2017

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS FOR THE YEAR ENDED 31-03-2017

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
<b>Opening Balance</b>		<b>Old Age Home</b>	
Cash in hand	96,057.84	Building Repair	93,060.00
Cash at Bank	<u>10,911.45</u>	Bank Charges	62.00
Sale of vehicle	24,000.00		
Bank Interest	478.00	<b>Closing Balances</b>	
		Cash in hand	2,997.84
		Cash at Bank-349402010009380	<u>35,327.45</u>
<b>Total Rs.</b>	<u><u>131,447.29</u></u>	<b>Total Rs.</b>	<u><u>131,447.29</u></u>

*M.P. Pinto*  
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

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



**7 SEP 2017**

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2017

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grant Utilized	93,122.00	Received during the year(Incl. Interest)	24,478.00
		Add: Unutilized Balance 01/04/2016	428,254.29
		Less: Unutilized Balance 31/03/2017	<u>359,610.29</u>
<b>Total Rs.</b>	<u><u>93,122.00</u></u>	<b>Total Rs.</b>	<u><u>93,122.00</u></u>

*M.P. Pinto*  
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

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



**7 SEP 2017**

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2017

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>CAPITAL FUND:</b>			
Balance as per last B/S.	20,321,383.00	<b>FIXED ASSETS:</b>	20,176,462.00
Additions/Deductions to Fixed Assets as per contra(Net)	(24,000.00)	(Details as per Schedule -1)	
Less: Depreciation	<u>120,921.00</u>		
	20,176,462.00		
<b>FOREIGN GRANTS:</b>			
Opening Balance	106,969.29	<b>CURRENT ASSETS:</b>	
Receipts(incl. Interest)	<u>24,478.00</u>	Cash in hand	2,997.84
	131,447.29	Cash at Bank	<u>35,327.45</u>
Utilization	<u>93,122.00</u>		38,325.29
	38,325.29		
<b>Total Rs.</b>	<b>20,214,787.29</b>	<b>Total Rs.</b>	<b>20,214,787.29</b>

*(Signature)*  
Executive Director



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

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



7 SEP 2017

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA  
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS  
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2017

RECEIPT	AMOUNT	PAYMENTS	AMOUNT
<b>Opening Balances:</b>			
F.C. Account	106,969.29	<b>Utilization:</b>	
General Account	<u>(4,671,291.75)</u>	F.C. Account(As per R& P)	93,122.00
	(4,564,322.46)	General Account (As per R & P)	<u>9,119,990.86</u>
			9,213,112.86
<b>Receipts:</b>			
F.C. Account(As per R& P)	24,000.00		
General Account (As per R & P)	<u>10,241,783.00</u>		
	10,265,783.00		
<b>Bank Interest:</b>			
F.C. Account	478.00	<b>Closing Balances:</b>	
General Account	<u>73,201.00</u>	F.C. Account	38,325.29
	73,679.00	General Account	<u>(3,476,298.61)</u>
			(3,437,973.32)
<b>Total Rs.</b>	<b>5,775,139.54</b>	<b>Total Rs.</b>	<b>5,775,139.54</b>

*(Signature)*  
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

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



7 SEP 2017

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2017**

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grants	93,122.00	<b>Foreign Grant</b>	
RNTC Utilization	804,343.00	Received during the year(Incl. Interest)	24,478.00
General Expenses	4,145,004.86	Add: Unutilized Balance 01/04/2016	428,254.29
Depreciation	128,196.00	Less: Unutilized Balance 31/03/2017	<u>359,610.29</u>
Excess of Income over Expenditure	5,237,440.14	<b>Grant Received</b>	
		RNTC Prog.	614,916.00
		Contribution	9,626,867.00
		Bank Interest	73,201.00
<b>Total Rs.</b>	<b><u>10,408,106.00</u></b>	<b>Total Rs.</b>	<b><u>10,408,106.00</u></b>

  
 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 2017

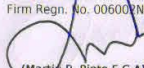
**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA**  
**RECEIPTS AND PAYMENTS ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2017**


<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENT</u>	<u>AMOUNT</u>
<b>Opening Balances:</b>		RNTC Utilization	804,343.00
Cash	13,568.00	<b>General Exp</b>	
SBT-5152366	549,641.25	Bank charges	563.25
SBT- 67292473985	45,982.00	Audit Fees	38,640.00
Loan	(1,690,000.00)	Staff Salary	2,029,724.00
Committed Liabilities	<u>(3,590,483.00)</u>	Telephone Exp	33,303.00
	(4,671,291.75)	Postage/Courier exp	493.00
<b>Grant Received</b>		Printing & Stationery	8,970.00
RNTC Prog.	614,916.00	General Repairs	86,629.00
<b>Contribution</b>		Cable/TV Exp	6,860.00
General Contribution	388,384.00	Vehicle & Travel Exp	183,697.00
General OPD Collection	702,973.00	Electricity bills & Maintenance	138,982.00
RCDA (P) Ltd contribution	3,691,200.00	Aptitude Scholarship Expenses	1,259,239.00
Diocese of Allahabad	150,000.00	Conveyance	21,733.00
Diocese of Bareilly	200,000.00	Cult & Worship	3,360.00
Publishers Contribution	734,000.00	Functions & Celebrations	47,170.00
St. Joseph's School-Noida	700,000.00	Freight & Cartages	2,500.00
Jesus & Mary School-Noida	600,000.00	Education Expenses	50,006.00
Aptitude Scholarship Regn. Fee	<u>2,460,310.00</u>	House Maintenance	219,060.61
	9,626,867.00	Short & Excess	1,302.00
Bank Interest	73,201.00	Newspaper & Periodicals	<u>12,773.00</u>
			4,145,004.86
		<b>Fixed Assets:</b>	
		Building	3,601,863.00
		Furniture & Fixtures	6,750.00
		Office Equipments	522,630.00
		Computer	<u>39,400.00</u>
			4,170,643.00
		<b>Closing Balances:</b>	
		Cash	5,121.00
		SBT-5152366	112,399.39
		SBT- 67292473985	492,604.00
		Loan	(1,690,000.00)
		Committed Liabilities	<u>(2,377,423.00)</u>
			(3,457,298.61)
		Advance & Imprest	50,000.00
		TDS Payable	(6,000.00)
		Sundry Creditors	<u>(63,000.00)</u>
<b>Total Rs.</b>	<b><u>5,643,692.25</u></b>	<b>Total Rs.</b>	<b><u>5,643,692.25</u></b>

  
 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 2017