



**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 31st March, 2018 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, 2018
 - 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 2017 to 31st March 2018.

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


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



- 7 JUL 2018

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

Particulars	%	As At 31.03.2017		As At 31.03.2018		Depreciation		WDV
		Addition	Disposal	Addition	Disposal	As At 31.03.2017	As At 31.03.2018	
Land & Building	0%							19,485,676.00
Office Equipment & Furniture	10%	19,485,676.00	-	19,485,676.00	-	1,552.00		13,969.00
Equipment's	15%	15,521.00	-	15,521.00	-	22,707.00		128,676.00
Computer(Laptop)	60%	151,383.00	-	151,383.00	-	14.00		10.00
Cycles	15%	24.00	-	24.00	-	1,648.00		9,337.00
Scooter & Motor Cycles	15%	10,985.00	-	10,985.00	-	4,221.00		23,920.00
Vehicles	15%	28,141.00	-	28,141.00	-	72,710.00		412,022.00
		484,732.00	-	484,732.00	-			
Total Rs.		20,176,462.00	-	20,176,462.00	-	102,852.00		20,073,610.00

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

Particulars	%	As At 01/04/2017	Addition	As At 31.03.2018	Depreciation		Total Depreciation For the Year	WDV
					Oct-Mar			
Land & Building	0%	7,702,023.00		7,702,023.00	-	-	7,145.00	7,702,023.00
Medical Equipment	15%	47,632.00		47,632.00	-	-	75,114.00	40,487.00
General Equipment's	15%	500,758.00		500,758.00	-	-	43,083.00	425,644.00
Computer	60%	16,413.00	55,392.00	71,805.00	-	-	1,534.00	28,722.00
Motor Cycles	15%	10,225.00		10,225.00	-	-	10,607.00	8,691.00
Furniture & Fixtures	10%	44,976.00	25,740.00	70,716.00	-	-	1,122.00	60,109.00
Bicycle	15%	-	7,480.00	7,480.00	-	-	1,122.00	6,358.00
Fire safety system	15%	-	96,867.00	96,867.00	-	-	14,530.00	82,337.00
Total Rs.		8,322,027.00	185,479.00	8,507,506.00	153,135.00	-	153,135.00	8,354,371.00

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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

(Marxin P. Pinto F.C.A)
Membership No. 085006



- 7 JUL 2018

**KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTIONS
AND GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2018**

<u>RECEIPT</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
Opening Balances:			
F.C. Account	38,325.29	F.C. Account(As per R& P)	4,905,185.59
General Account	<u>(3,476,298.61)</u>	General Account (As per R & P)	<u>4,905,185.59</u>
			4,905,185.59
Receipts:			
F.C. Account(As per R& P)	5,816,756.10	Closing Balances:	
General Account (As per R & P)	<u>5,816,756.10</u>	F.C. Account	39,693.29
		General Account	<u>(2,535,452.10)</u>
Bank Interest:			
F.C. Account	1,368.00		(2,495,758.81)
General Account	<u>29,276.00</u>		
		Total Rs.	<u><u>2,409,426.78</u></u>
Total Rs.	<u><u>2,409,426.78</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)

Membership No. 085006



- 7 JUL 2018

Executive Director



KUSHT NIYANTRAN EVUM UNMOOLAN SAMITTI, GREATER NOIDA
BALANCE SHEET OF GENERAL ACCOUNT AS AT 31ST MARCH, 2018

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>A S S E T S</u>	<u>AMOUNT</u>
<u>CAPITAL FUND:</u>			
Balance as per last B/S.	4,845,728.39	Fixed Assets	8,354,371.00
Add: Surplus	<u>973,190.51</u>	(Schedule-2)	
Loan	1,690,000.00	<u>CURRENT ASSETS:</u>	
Committed Liabilities	1,546,110.30	Cash	2,266.00
TDS payable	9,959.00	SBT-5152366	578,789.20
		SBT- 67292473985	<u>129,562.00</u>
Total Rs.	<u>9,064,988.20</u>	Total Rs.	<u>9,064,988.20</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.)

Membership No. 085006

Executive Director



- 7 JUL 2018

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF GENERAL ACCOUNT FOR THE YEAR ENDED 31-03-2018

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
RNTC Utilization	864,526.00		
General Exp		Contribution	
Bank charges	681.50	General Contribution	62,838.00
Audit Fees	46,728.00	General OPD Collection	664,878.00
Staff Salary	2,222,530.00	RCDA (P) Ltd contribution	1,154,940.00
Telephone Exp	20,860.00	Directors Salary	165,000.00
Postage/Courier exp	82.00	Publishers Contribution	124,000.00
Printing & Stationery	10,613.00	St. Joseph's School-Noida	1,242,060.00
General Repairs	29,877.00	Jesus & Mary School-Noida	1,080,636.00
Cable/TV Exp	4,680.00	Aptitude Scholarship Regn. Fee	1,317,549.10
Vehicle & Travel Exp	155,776.90		
Electricity bills & Maintenance	137,097.00	Bank Interest	29,276.00
Aptitude Scholarship Expens	681,383.12	Miscellaneous Income	4,855.00
Bio Medical Waste Managem	33,000.00		
Charity & Contributions	51,000.00		
Computer Maintenance	3,015.00		
Conveyance	40,520.00		
Wages	5,700.00		
Functions & Celebrations	39,042.00		
Rates & Taxes	161,014.00		
Legal Expenses	120.00		
House Maintenance	167,304.07		
Dispensary Expense	7,426.00		
Garden Expenses	18,250.00		
Newspaper & Periodicals	18,481.00		
Depreciation	153,135.00		
Excess of Income over Expenditure	973,190.51		
Total Rs.	5,846,032.10	Total Rs.	5,846,032.10

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. 0066012N

Martin P. Pinto F.C.A/IN/ Delhi
 Membership No. 085006

7 JUL 2018



M.P. Pinto

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
BALANCE SHEET OF FOREIGN CONTRIBUTIONS AS AT 31ST MARCH, 2018

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
CAPITAL FUND:		FIXED ASSETS:	
Balance as per last B/S.	20,176,462.00	(Details as per Schedule -1)	
Additions/Deductions to Fixed Assets as per contra(Net)	-		
Less: Depreciation	<u>102,852.00</u>	CURRENT ASSETS:	
		Cash in hand	2,997.84
FOREIGN GRANTS:		Cash at Bank	<u>36,695.45</u>
Opening Balance	38,325.29		
Receipts(Incl. Interest)	<u>1,368.00</u>		
Utilization	39,693.29		
Total Rs.	<u><u>20,113,303.29</u></u>	Total Rs.	<u><u>20,113,303.29</u></u>

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. 006902N
 (Martin P. Pinto F.C.A.)
 Membership No. 085006



10 7 JUL 2018

KUSHT NIYANTRAN EVUM UNMOOLAN SAMITI, GREATER NOIDA
INCOME AND EXPENDITURE ACCOUNT OF FC ACCOUNT FOR THE YEAR ENDED 31-03-2018

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Foreign Grant Utilized	-	Received during the year(Incl. Interest)	1,368.00
		Add: Unutilized Balance 01/04/2017	38,325.29
		Less: Unutilized Balance 31/03/2018	39,693.29
Total Rs.	-	Total Rs.	-

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)
 Membership No. 085006



- 7 JUL 2018

Adarsh



