

**AUDITOR'S REPORT**

We have audited the attached Balance Sheet of **KALINGA EYE HOSPITAL, AT: DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA** at 31<sup>st</sup> March 2018 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. 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. Those 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 management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**We report that:**

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
  3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
  4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
  5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.
    - a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March 2018.
- AND**
- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar

Dated:- 20/6/18



For R.C.LAL & CO.,  
Chartered Accountants

*R. Lal*  
CA Ramesh Chandra Lal  
Partner  
Membership No. 051363

**KALINGA EYE HOSPITAL**  
**AT: DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA**  
**SPONSORED & MANAGED BY NYSASDRI**

**BALANCE SHEET AS ON 31/03/2018**

LIABILITIES	Amount	Amount	ASSETS	Amount
<b><u>CAPITAL ACCOUNT</u></b>			<b><u>FIXED ASSETS</u></b>	
As per last A/c	6,428,565.92		<b><u>Investment</u></b>	
Add: Excess of Income over Expenditure during the year	414,656.10	6,843,222.02	<b><u>SCD:</u></b>	
			As per last A/c	344,290.00
			<b><u>TDS:</u></b>	
			As per last A/c	5,326.00
			Advance for Flat (Dhenkanal)	1,600,000.00
			Purchase of Flat	1,850,000.00
			<b><u>Closing Balance:</u></b>	
			Cash in Hand	1,374,306.50
			Cash at Bank	
			UCO Bank (933)	89,036.00
			UCO Bank (862)	1,319.76
			SBI (1)	1,445,531.26
			SBI (2)	133,412.50
		6,843,222.02		6,843,222.02

As per our report attached.

Bhubaneswar,  
Dated:- 20/4/18



For R.C. LAL & CO.,  
Chartered Accountants.  
Firm Regn No. 313188E  
*R Lal*  
CA Ramesh Chandra Lal  
Partner  
Membership No. 051363

**KALINGA EYE HOSPITAL**

**AT: DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA**

**SPONSORED & MANAGED BY NYSASDRI**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018**

EXPENDITURES		Amount	INCOMES		Amount
To	<u>HOSPITAL OWN EXPENSES</u>		By	<u>Collection of Hospital:</u>	
	Salary	2,407,800.00		B-Scan Income	22,200.00
	Building Maintenance (KEH)	320,470.00		Fundus Income	15,400.00
	Medicine Store Expenses	302,430.00		Medicine Income	718,325.00
	Optical Shop Expenses	170,547.00		OPD Income	612,300.00
	Bank Charges	1,091.40		Optical Income	337,400.00
	Cable TV Charge	7,260.00		Patholab Income	1,200.00
	Canteen Expenses	45,340.00		Surgery Income	320,200.00
	LENSE ( I O L )	67,200.00		Yaglaser Income	8,300.00
	OT Consumable iteams	42,570.00		Perimetre Income	6,800.00
	Paper Bill Payments	4,300.00		Canteen Income	55,280.00
	Puja Celebration Expenses	12,000.00		Bank Interest	32,871.00
	Telephone Bill	36,376.00		<u>Grant for free Surgery</u>	
	Vision 2020 Membership Fees	20,000.00		Wonder Work	359,857.50
	Guest Expenses	18,380.00		OIK	224,520.00
	Staff Welfare	3,200.00		DIK	261,105.00
	Training & Meeting Expenses	13,840.00		DCI	509,804.00
	House Rent - Staff	6,000.00		Audy USA	29,700.00
	<u>Expenses for Free Surgery(FC)</u>			<u>Income from Other Doners:</u>	
	Medicine Expenses for Surgery	340,000.00		Received from RSBY	504,950.00
	Spectal for free surgery	257,480.00		Grant in Aid (DBCS)	7,119,000.00
	Free patient Food	47,480.00			
	Lense ( I O L )	202,000.00			
	OT Consumable Items	127,546.50			
	Patho Lab Expenses	23,480.00			
	Camp Expenditure	120,000.00			
	Visiting Surgeon Charges	240,000.00			
	Printing Materials	27,000.00			
	<u>Other Expenses</u>				
	Stationary	22,400.00			
	Doctor's Tiffin & Meals Expenses	12,495.00			
	Electric Bill	348,250.00			
	Fuel Expenses	146,820.00			
	Fuel for Generator	73,200.00			
	Glass Making Unit Expenses	9,850.00			
	Balance c/f	5,476,805.90		Balance c/f	11,139,212.50



EXPENDITURES	Amount	INCOMES	Amount
Balance b/f	5,476,805.90	Balance b/f	11,139,212.50
Incentive Staffs	28,000.00		
Incentive Optical Shop	24,000.00		
Legal Expenses	27,500.00		
Maintenance of Assets	64,320.00		
Advertisement Expense	60,740.00		
Mobile Allowances	11,470.00		
Special Day Celebration	17,680.00		
Postage & Printing Expenses	114,800.50		
Transportation Charges	17,000.00		
Stipend to Trainees	318,000.00		
Outreach Camp Expenses	51,000.00		
Canteen Expenses for staffs and trainees	135,000.00		
Surgery	320,000.00		
Drivers Expenses	2,400.00		
Sundry Items	1,290.00		
Travelling Expenses	35,280.00		
Staff Fooding Expenses	4,700.00		
Vehicle Maintenace	42,970.00		
Vehicle Permit Expenses	28,000.00		
Vehicle Tax Expenses	34,000.00		
Post Operative Darkglass	86,000.00		
Fuel Allowances for (Motor cycle)	12,000.00		
Maintenance of DG	5,600.00		
Gift for Marriage	2,000.00		
Office Expenses	4,000.00		
Transfer to NYSASDRI General Account	3,800,000.00		
Excess of Income over Expenditure during the year	414,656.10		
	11,139,212.50		11,139,212.50

As per our report attached

Bhubaneswar,

Dated:-

20/6/18



For R.C.LAL & CO.,  
Chartered Accountants.  
Firm Regn No. 313188E  
*R.C. Lal*  
CA Ramesh Chandra Lal  
Partner  
Membership No.051363

**KALINGA EYE HOSPITAL**  
**AT: DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA**  
**SPONSORED & MANAGED BY NYSASDRI**

**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2017 TO 31/03/2018**

RECEIPTS:		Amount	PAYMENTS		Amount
To	To <u>Opening Balance:</u>		By	<u>HOSPITAL OWN EXPENSES</u>	
	Cash in Hand	1,578,060.00		Salary	2,407,800.00
	Cash at Bank			Building Maintenance (KEH)	320,470.00
	SBI (KEH)	1,042,729.16		Medicine Store Expenses	302,430.00
	UCO- 04400100135933	6,837.00		Optical Shop Expenses	170,547.00
	UCO-04400100123862	1,323.76		Bank Charges	1,091.40
"	<u>Collection of Hospital:</u>			Cable TV Charge	7,260.00
	B-Scan Income	22,200.00		Canteen Expenses	45,340.00
	Fundus Income	15,400.00		LENSE ( I O L )	67,200.00
	Medicine Income	718,325.00		OT Consumable iteams	42,570.00
	OPD Income	612,300.00		Paper Bill Payments	4,300.00
	Optical Income	337,400.00		Puja Celebration Expenses	12,000.00
	Patholab Income	1,200.00		Telephone Bill	36,376.00
	Surgery Income	320,200.00		Vision 2020 Membership Fees	20,000.00
	Yaglaser Income	8,300.00		Guest Expenses	18,380.00
	Perimetre Income	6,800.00		Staff Welfare	3,200.00
	Canteen Income	55,280.00		Training & Meeting Expenses	13,840.00
	Bank Interest	32,871.00	"	House Rent - Staff	6,000.00
"	<u>Grant for free Surgery</u>			<u>Expenses for Free Surgery(FC)</u>	
	Wonder Work	359,857.50		Medicine Expenses for Surgery	340,000.00
	OIK	224,520.00		Spectal for free surgery	257,480.00
	DIK	261,105.00		Free patient Food	47,480.00
	DCI	509,804.00		Lense (I O L)	202,000.00
	Audy USA	29,700.00		OT Consumable Items	127,546.50
"	<u>Income from Other Doners:</u>			Patho Lab Expenses	23,480.00
	Received from RSBY	504,950.00		Camp Expenditure	120,000.00
	Grant in Aid (DBCS)	7,119,000.00	"	Visiting Surgeon Charges	240,000.00
				Printing Materials	27,000.00
				<u>Other Expenses</u>	
				Stationary	22,400.00
				Doctor's Tiffin & Meals Expenses	12,495.00
				Electric Bill	348,250.00
				Fuel Expenses	146,820.00
				Fuel for Generator	73,200.00
				Glass Making Unit Expenses	9,850.00
				Incentive Staffs	28,000.00
				Incentive Optical Shop	24,000.00
				Legal Expenses	27,500.00
				Maintenance of Assets	64,320.00
				Advertisement Expense	60,740.00
				Mobile Allowances	11,470.00
				Special Day Celebration	17,680.00
				Postage & Printing Expenses	114,800.50
				Transportation Charges	17,000.00
				Stipend to Trainees	318,000.00
	Balance c/f	13,768,162.42		Balance c/f	6,160,316.40



RECEIPTS:		Amount	PAYMENTS		Amount
Balance b/f		13,768,162.42	Balance b/f		6,160,316.40
			Outreach Camp Expenses		51,000.00
			Canteen Expenses for staffs and trainees		135,000.00
			Surgery		320,000.00
			Drivers Expenses		2,400.00
			Sundry Items		1,290.00
			Travelling Expenses		35,280.00
			Staff Fooding Expenses		4,700.00
			Vehicle Maintenance		42,970.00
			Vehicle Permit Expenses		28,000.00
			Vehicle Tax Expenses		34,000.00
			Post Operative Darkglass		86,000.00
			Fuel Allowances for (Motor cycle)		12,000.00
			Maintenance of DG		5,600.00
			Gift for Marriage		2,000.00
			Office Expenses		4,000.00
			Transfer to NYSASDRI General Account		3,800,000.00
			Closing Balance:		
			Cash in Hand		1,374,306.50
			Cash at Bank		
			SBI-32084182291		1,445,531.26
			SBI-36880669760		133,412.50
			UCO Bank-04400100135933		89,036.00
			UCO Bank-04400100123862		1,319.76
		13,768,162.42			13,768,162.42

As per our report attached

Bhubaneswar

Dated:-

20/6/18



For R.C. LAL &amp; CO.,

Chartered Accountants.

Firm Regn No. 313188E

CA Ramesh Chandra Lal

Partner

Membership No. 051363