

**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 2019 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 2019.

**AND**

b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.

Dated:-

27/3/19



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

*Ramesh Chandra 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 31/03/2019**

LIABILITIES	Amount	Amount	ASSETS	Amount
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>	
As per last A/c	6,843,222.02		<u>Investment</u>	
Less: Excess of Expenditure over income during the year	3,348,668.50	3,494,553.52	<u>SCD:</u>	
			As per last A/c	344,290.00
<u>Loan from Nysasdri</u>			<u>TDS:</u>	
During the year		1,459,387.00	As per last A/c	5,326.00
			Advance for Flat (Dhenkanal)	1,600,000.00
			Purchase of Flat	1,850,000.00
			<u>Closing Balance:</u>	
			Cash in Hand	74,306.50
			Cash at Bank	
			UCO Bank (933)	66,563.26
			UCO Bank (862)	1,368.76
			SBI (1)	299,291.19
			SBI (2)	712,794.81
		4,953,940.52		4,953,940.52

As per our report attached.

Bhubaneswar,  
Dated:-

27/4/19



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

Firm Regn No. 313188E

*Ramesh Chandra 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 01/04/2018 TO 31/03/2019**

EXPENDITURES		Amount	INCOMES		Amount
To	Building Maintenance (KEH)	420,522.00	By	Collection of Hospital:	
"	Bank Charges	3,356.20		B-Scan Income	30,500.00
"	Canteen Expenses	290,185.00		Canteen Income	58,290.00
"	Fire Safety Work	739,002.00		Fundus	16,200.00
"	Fuel Expenses bike	203,227.00		OPD Income	690,000.00
"	Hospital Expenses	413,809.00		Peremetry Income	10,000.00
"	Travel Expenses	89,879.00		Surgery Income	824,200.00
"	Office Expenses	64,118.00		Yag laser Income	9,700.00
"	OT Consumable Items	383,479.00		Lab Income	145,040.00
"	Programme Expenses	63,875.00			
"	Staff Salary	2,890,352.00	"	Grant Received DBCS Receipt	1,107,000.00
"	Repair & Maintenance Vehicle	110,273.00	"	Bank Interest	21,626.00
"	Vision Center Expenses	75,979.00	"	House Rent of Medicine store	96,000.00
"	Cultural Expenses	21,910.00			
"	Electricity Expenses	239,969.00	"	House Rent of Optical Store	96,000.00
"	Expenses for Trade Licence	2,000.00			
"	Printing Materials	23,102.00	"	<u>Grant for free Surgery</u>	
"	Misc. Expenses	6,827.00		Unite for Sight	667,361.00
"	Municipality Tax	9,041.00			
"	Publicity Expenses	30,440.00	"	Excess of Expenditure over	
"	Tax for Permit	35,712.00		Income during the year	3,348,668.50
"	Sanitary Work	45,369.00			
"	Cable TV Charges	9,293.00			
"	Puja Celebration	25,413.00			
"	Telephone, Mobile & Internet	60,376.00			
"	Hospitality & Guest treatment	28,360.00			
"	Training & Meeting Expenses	42,380.00			
"	Fuel for Generator	82,569.00			
"	Legal Expenses	30,502.30			
"	Postage, Courier	11,905.00			
"	Expenses for Free Surgery	667,361.00			
		7,120,585.50			7,120,585.50

As per our report attached

Bhubaneswar,

Dated:-

27/4/19



**KALINGA EYE HOSPITAL**

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

**SPONSORED & MANAGED BY NYSASDRI**

**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019**

RECEIPTS:		Amount	PAYMENTS		Amount
To	To <u>Opening Balance:</u>		By	Building Maintenance (KEH)	420,522.00
	Cash in Hand	1,374,306.50	"	Bank Charges	3,356.20
	Cash at Bank		"	Canteen Expenes	290,185.00
	SBI-32084182291	1,445,531.26	"	Fire Safety Work	739,002.00
	SBI-36880669760	133,412.50	"	Fuel Expenses bike	203,227.00
	UCO Bank-04400100135933	89,036.00	"	Hospital Expenses	413,809.00
	UCO Bank-04400100123862	1,319.76	"	Travel Expenses	89,879.00
"	<u>Collection of Hospital:</u>		"	Office Expenses	64,118.00
	B-Scan Income	30,500.00	"	OT Consumable Items	383,479.00
	Canteen Income	58,290.00	"	Programme Expenses	63,875.00
	Fundus	16,200.00	"	Staff Salary	2,890,352.00
	OPD Income	690,000.00	"	Repair & Maintenance Vehicle	110,273.00
	Peremetry Income	10,000.00	"	Vision Center Expenses	75,979.00
	Surgery Income	824,200.00	"	Cultural Expenses	21,910.00
	Yag laser Income	9,700.00	"	Electricity Expenses	239,969.00
	Lab Income	145,040.00	"	Expenses for Trade Licence	2,000.00
"	Grant Received DBCS	1,107,000.00	"	Printing Materials	23,102.00
"	Bank Interest	21,626.00	"	Misc. Expenses	6,827.00
"	House Rent of Medicine store	96,000.00	"	Municipality Tax	9,041.00
"	House Rent of Optical Store	96,000.00	"	Publicity Expenses	30,440.00
"	Loan from NYSASDRI	1,459,387.00	"	Tax for Permit	35,712.00
"	<u>Grant for free Surgery</u>		"	Sanitary Work	45,369.00
	Unite for Sight	667,361.00	"	Cable TV Charges	9,293.00
			"	Puja Celebration	25,413.00
			"	Telephone, Mobile & Internet	60,376.00
			"	Hospitality & Guest treatment	28,360.00
			"	Training & Meeting Expenses	42,380.00
			"	Fuel for Generator	82,569.00
			"	Legal Expenses	30,502.30
			"	Postage, Courier	11,905.00
			"	Expenses for Free Surgery	667,361.00
			"	<u>Closing Balance:</u>	
				Cash in Hand	74,306.50
				Cash at Bank	
				SBI-32084182291	299,291.19
				SBI-36880669760	712,794.81
				UCO Bank-04400100123862	1,368.76
				UCO Bank-04400100135933	66,563.26
		8,274,910.02			8,274,910.02

As per our report attached

Bhubaneswar  
Dated:- 27/4/19

