

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 2022 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.

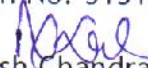
a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March 2022.

**AND**

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

Bhubaneswar.  
Dated:- 18/07/2022



For R.C.LAL & CO.,  
Chartered Accountants  
Firm Regn No. 313188E  
  
CA Ramesh Chandra Lal  
Partner  
Membership No. 051363  
UDIN: 22051363AOYVKZ4494

**KALINGA EYE HOSPITAL**

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

**SPONSORED & MANAGED BY NYSASDRI**

**BALANCE SHEET AS ON 31/03/2022**

<b>LIABILITIES</b>	<b>Amount</b>	<b>Amount</b>	<b>A S S E T S</b>	<b>Amount</b>
<b><u>CAPITAL ACCOUNT</u></b>			<b><u>FIXED ASSETS</u></b>	
As per last A/c	33,28,217.57			
Add: Excess of Income over Expenditure during the year	74,14,217.06	1,07,42,434.63	<b><u>Flat Purchased (Sai Nimai )2</u></b>	
			During the year	34,84,491.00
<b><u>Loan from Nysasdri</u></b>			<b><u>AC</u></b>	
As per last A/c	25,37,987.00		As per last A/c	2,70,000.00
Less: Refund	25,37,987.00		Less: Depreciation	40,500.00
				2,29,500.00
			<b><u>AB Scan</u></b>	
			During the year	6,80,000.00
			Less: Depreciation	51,000.00
				6,29,000.00
			<b><u>Online UPS</u></b>	
			During the year	57,980.00
			Less: Depreciation	4,348.00
				53,632.00
			<b><u>Boyles Appartus</u></b>	
			During the year	2,12,800.00
			Less: Depreciation	15,960.00
				1,96,840.00
			<b><u>Washing Machine</u></b>	
			During the year	15,490.00
			Less: Depreciation	1,162.00
				14,328.00
			<b><u>Aquaguard</u></b>	
			During the year	9,722.00
			Less: Depreciation	729.00
				8,993.00
			<b><u>Fan</u></b>	
			During the year	26,350.00
			Less: Depreciation	1,976.00
				24,374.00
			Advance for Flat Sai Nimai 1	21,40,000.00
			<b><u>Advance for Flat (Shree Maa Apartment</u></b>	
			As per last A/c	4,00,000.00
			Add: During the year	5,04,000.00
				9,04,000.00
			Advance to Sai Nimai Apartment Phase-III	6,50,000.00
			<b><u>TDS</u></b>	
			As per last A/c	5,326.00
			<b><u>FD(1)</u></b>	
			As per last A/c	3,44,290.00
			<b><u>FD(2)</u></b>	
			During the year	50,000.00
			<b><u>FD(3)</u></b>	
			During the year	2,10,000.00
			Loan to General A/c	15,30,000.00





Closing Balance:

Cash in Hand

72,490.00

Cash at Bank

SBI A/c No. 32084182291

9,738.58

SBI A/c No. 36880669760

1,49,739.05

IDFC A/c No. 8769

35,693.00

1,07,42,434.63

1,07,42,434.63

As per our report attached.

Bhubaneswar,

Dated:-18/07/2022



For R.C.LAL & CO.,

Chartered Accountants.

Firm Regn No. 313188E

CA Ramesh Chandra Lal

Partner

Membership No.051363

UDIN: 22051363AOYVKZ4494

**KALINGA EYE HOSPITAL**

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

**SPONSORED & MANAGED BY NYSASDRI**

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022**

EXPENDITURES		Amount	INCOMES		Amount
To	Building Maintenance (KEH)	3,17,407.00	By	OPD Income	35,85,512.00
-	Bank Charges	44,642.94	"	Peremetry Income	50,450.00
-	Canteen Expenses	50,084.00	"	Bscan Income	1,41,200.00
-	Fuel Expenses vehicle	2,10,374.00	"	Patholab	2,58,470.00
-	Patient Room Renovation	2,45,200.00	"	Funds	75,400.00
-	Computer and Printer	34,548.00	"	Yag Laser Income	66,150.00
-	Travel Expenses	1,30,944.00	"	OCT & ICT	1,60,200.00
-	Office Expenses	34,812.00	"	Surgery Income	40,88,254.00
-	OT Consumable Items	18,60,335.00	"	IVMP	1,69,860.00
-	Camp Expenses	2,63,640.00	"	Pachymeter	25,000.00
-	Staff Salary	32,13,750.00	"	IOL Power	2,17,700.00
-	Repair & Maintenance of Equipment	80,437.00	"	Other Income from diagnostic	1,71,460.00
-	Repair & Maintenance of Vehicle	33,255.00	"	Bank Interest	17,740.00
-	Vision Center Expenses	80,460.00	"	House Rrent of Medicine Store	1,80,000.00
-	Electricity Expenses	3,07,313.00	"	House Rent of Optical Store	1,80,000.00
-	Printing Materials	1,41,351.00	"	BSKY Surgery Income transfer from	
-	House Keeping Expenses	1,76,490.00	"	Kalinga Eye Hospital Trust	30,03,750.00
-	Advertisement Expenses	76,900.00	"	Transfer from Nysasdri for BSKY Surgery	32,88,600.00
-	Tax for Permit	72,385.00	"	Transfer from Nysasdri for ECHS	2,93,348.00
-	Sanitary Work	20,574.00			
-	Telephone and Internet Charges	25,274.00			
-	Hospitality & Guest Trreatment	7,431.00			
-	Puja Celebration	14,740.00			
-	Training & Meeting Expenses	7,311.00			
-	Fuel for Generator	51,750.00			
-	Legal Expenses	55,324.00			
-	Postage and Couriour Expenses	3,036.00			
-	Expenses for Fee Surgeries	8,83,434.00			
-	Depreciation	1,15,675.00			
-	Excess of Income over Expenditure during the year	74,14,217.06			
		1,59,73,094.00			1,59,73,094.00

As per our report attached

Bhubaneswar,  
Dated:- 18/07/2022



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

UDIN: 22051363AOYVKZ4494



**KALINGA EYE HOSPITAL**

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

**SPONSORED & MANAGED BY NYSASDRI**

**RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2021 TO 31/03/2022**

RECEIPTS:		Amount	PAYMENTS		Amount
To	To Opening Balance:		By	Shreemaa Apartment Advance	5,04,000.00
	Cash in Hand	56,584.00		Sai Nimai Apartment Phase-II	18,84,491.00
	Cash at Bank			Sai Nimai Apartment Phase-I	2,90,000.00
	SBI A/c No. 32084182291	6,17,003.35		Sai Nimai Apartment Phase-III Advance	6,50,000.00
	SBI A/c No. 36880669760	6,50,733.45		Building Maintenance (KEH)	3,17,407.00
	UCO Bank A/c No. 04400100135933	70,813.01		Washing Machine	15,490.00
	UCO Bank A/c No. 04400100123862	1,454.76		AB Scan	6,80,000.00
				Boyles Apparatus	2,12,800.00
To	OPD Income	35,85,512.00		Online UPS	57,980.00
	Peremetry Income	50,450.00		Celling Fan	26,350.00
	Bscan Income	1,41,200.00		Aquaguard (2nd OT)	9,722.00
	Patholab	2,58,470.00		Bank Charges	44,642.94
	Funds	75,400.00		Canteen Expenses	50,084.00
	Yag Laser Income	66,150.00		Fuel Expenses vehicle	2,10,374.00
	OCT & ICT	1,60,200.00		Patient Room Renovation	2,45,200.00
	Surgery Income	40,88,254.00		Computer and Printer	34,548.00
	IVMP	1,69,860.00		Travel Expenses	1,30,944.00
	Pachymeter	25,000.00		Office Expenses	34,812.00
	IOL Power	2,17,700.00		OT Consumable Items	18,60,335.00
	Other Income from diagnostic	1,71,460.00		Camp Expenses	2,63,640.00
	Bank Interest	17,740.00		Staff Salary	32,13,750.00
	House Rent of Medicine Store	1,80,000.00		Repair & Maintenance of Equipment	80,437.00
	House Rent of Optical Store	1,80,000.00		Repair & Maintenance of Vehicle	33,255.00
	BSKY Surgery Income transfer from Kalinga Eye Hospital Trust	30,03,750.00		Vision Center Expenses	80,460.00
	Transfer from Nysasdri for BSKY Surgery	32,88,600.00		Electricity Expenses	3,07,313.00
	Transfer from Nysasdri for ECHS	2,93,348.00		Printing Materials	1,41,351.00
				House Keeping Expenses	1,76,490.00
				Advertisement Expenses	76,900.00
				Tax for Permit	72,385.00
				Sanitary Work	20,574.00
				Telephone and Internet Charges	25,274.00
				Hospitality & Guest Treatment	7,431.00
				Puja Celebration	14,740.00
				Training & Meeting Expenses	7,311.00
				Fuel for Generator	51,750.00
				Legal Expenses	55,324.00
				Postage and Courier Expenses	3,036.00
				Expenses for Fee Surgeries	8,83,434.00
				Loan Refund to NYSASDRI	25,37,987.00
				Fixed Deposit SBI	50,000.00
				Fixed Deposit IDFC Bank	2,10,000.00
				Loan to General A/c	15,30,000.00
				Closing Balance:	
				Cash in Hand	72,490.00
				Cash at Bank	
				SBI A/c No. 32084182291	9,738.58
				SBI A/c No. 36880669760	1,49,739.05
				IDFC A/c No. 1006974876	35,693.00
		1,73,69,682.57			



For R. C. LAL & Co.  
Chartered Accountants

*Naal*

CA Ramesh Chandra Lal  
Partner

Membership No-051363

As per our report attached