

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **KALINGA EYE HOSPITAL**, AT: **DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA** at 31st March 2023 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.

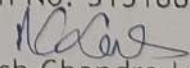
- a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March 2023.

AND

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

Bhubaneswar.
Dated:- 29/05/2023



For R.C. LAL & CO.,
Chartered Accountants
Firm Regn No. 313188E

CA Ramesh Chandra Lal
Partner
Membership No. 051363
UDIN: 23051363BGZPDT6130

KALINGA EYE HOSPITAL
AT: DAKHINA KALI ROAD, PO/DIST: DHENKANAL, ODISHA

SPONSORED & MANAGED BY NYSASDRI

BALANCE SHEET AS ON 31/03/2023

LIABILITIES	Amount	Amount	ASSETS	Amount
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>	
As per last A/c	1,07,42,434.63		<u>Flat Purchased (Sai Nimai)2</u>	
Add: Excess of Income over Expenditure during the year	46,39,772.00	1,53,82,206.63	As per last A/c	34,84,491.00
			<u>Auto Refractometer</u>	
			During the year	3,35,000.00
			Less: Depreciation	25,125.00
				3,09,875.00
			<u>Fast Scanner</u>	
			During the year	34,150.00
			Less: Depreciation	2,561.00
				31,589.00
			<u>Computer</u>	
			During the year	1,46,398.00
			Less: Depreciation	29,280.00
				1,17,118.00
			<u>AC</u>	
			As per last A/c	2,29,500.00
			Add : During the year	5,58,000.00
			Less: Depreciation	1,18,125.00
				6,69,375.00
			<u>AB Scan</u>	
			As per last A/c	6,29,000.00
			Less: Depreciation	94,350.00
				5,34,650.00
			<u>Online UPS</u>	
			As per last A/c	53,632.00
			Less: Depreciation	8,045.00
				45,587.00
			<u>Boyles Appartus</u>	
			As per last A/c	1,96,840.00
			Less: Depreciation	29,526.00
				1,67,314.00
			<u>Washing Machine</u>	
			As per last A/c	14,328.00
			Less: Depreciation	2,149.00
				12,179.00
			<u>Aquaguard</u>	
			As per last A/c	8,993.00
			Add: During the year	12,590.00
			Less: Depreciation	2,293.00
				19,290.00
			<u>Fan</u>	
			As per last A/c	24,374.00
			Less: Depreciation	3,656.00
				20,718.00
			Advance for Flat Sai Nimai 1	21,40,000.00
		1,53,82,206.63	To C/F	75,52,186.00

To C/F

Contd...P/2



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LIABILITIES	Amount	Amount	ASSETS	Amount
B/F		1,53,82,206.63	B/F	75,52,186.00
			Advance for Flat (Shree Maa Apartment	
			As per last A/c	9,04,000.00
			Add: During the year	9,46,000.00
			Advance to Sai Nimai Apartment	
			Phase-III	
			As per last A/c	6,50,000.00
			Add: During the year	16,40,000.00
			TDS	
			As per last A/c	5,326.00
			FD(1)	
			As per last A/c	3,00,000.00
			FD(2)	
			As per last A/c	50,000.00
			FD(3)	
			As per last A/c	2,10,000.00
			Loan to General A/c	15,30,000.00
			Acc. Interest on FD	
			As per last A/c	44,290.00
			Add: During the year	28,361.00
			Security Deposit for Bhuban VC	
			During the year	30,000.00
			Closing Balance:	
			Cash in Hand	45,700.00
			Cash at Bank	
			SBI A/c No. 32084182291	12,61,991.23
			SBI A/c No. 36880669760	1,47,205.40
			IDFC A/c No. 8769	37,147.00
		1,53,82,206.63		1,53,82,206.63

As per our report attached.

Bhubaneswar,
Dated:-29/05/2023



For R.C. LAL & CO.,
Chartered Accountants,
Firm Regn No. 313188E

Ramesh
CA Ramesh Chandra Lal
Partner

Membership No.051363
UDIN: 23051363BGZPDT6130

KALINGA EYE HOSPITAL

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

SPONSORED & MANAGED BY NYSASDRI

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

EXPENDITURES		Amount	INCOMES		Amount
To	Building Maintenance (KEH)	5,45,320.00	By	OPD Income	18,51,300.00
"	Bank Charges	31,628.09	"	Peremetry Income	65,500.00
"	Canteen Expenes	3,65,030.00	"	Bscan Income	1,55,000.00
"	Fuel Expenses vehicle	3,80,475.00	"	Patholab	1,80,350.00
"	Computer and Printer Repairing	56,280.00	"	Funds	65,400.00
"	Travel Expenses	1,85,450.00	"	Yag Laser Income	68,600.00
"	Office Expenses	54,700.00	"	OCT & ICT	1,60,200.00
"	OT Consumable ,IOL & Medicine Purchase	48,07,300.00	"	Surgery Income	47,33,491.00
"	Medicine and Eye Drops for Patient	11,01,928.91	"	IVMP	1,69,860.00
"	Camp Expenses	25,60,000.00	"	Pachymeter	25,000.00
"	Spectacle Distributed	1,15,800.00	"	Other Income from diagnostic	1,80,450.00
"	Visiting Surgeon Fees	12,50,000.00	"	Bank Interest	19,536.00
"	Staff Salary	46,28,821.00	"	House Rrent of Medicine Store	1,80,000.00
"	Repair & Maintenance of Equipment	2,42,165.00	"	House Rent of Optical Store	1,80,000.00
"	Repair & Maintenance of Vehicle	1,07,500.00	"	Transfer from NYSASDRI for Star Health Insurance	48,600.00
"	Vision Center Expenses	37,450.00	"	Transfer from Nysasdri for BSKY Surgery	1,48,12,965.00
"	Electricity Expenses	4,58,298.00	"	Acc. Interest on FD	28,361.00
"	Printing Materials	1,64,220.00			
"	House Keeping Expenses	1,95,100.00			
"	Advertisement Expenses	85,900.00			
"	Tax for Permit	34,200.00			
"	Vehicle Insurance	89,873.00			
"	Sanitary Work	45,500.00			
"	Telephone and Internet Charges	20,556.00			
"	Hospitality & Guest Trreatment	2,21,375.00			
"	Puja Celebration	35,000.00			
"	Training & Meeting Expenses	70,630.00			
"	Fuel for Generator	47,500.00			
"	Legal Expenses	24,981.00			
"	Postage and Couriour Expenses	6,750.00			
"	Depreciation	3,15,110.00			
"	Excess of Income over Expenditure	46,39,772.00			
		2,29,24,613.00			2,29,24,613.00

As per our report attached

Bhubaneswar,
Dated:- 29/05/2023



For R.C. LAL & CO.,
Chartered Accountants,
Firm Regn No. 313188E

CA Ramesh Chandra Lal
Partner

Membership No.051363
UDIN: 23051363BGZPDT6130

KALINGA EYE HOSPITAL

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

SPONSORED & MANAGED BY NYSASDRI

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2022 TO 31/03/2023

RECEIPTS:		Amount	PAYMENTS		Amount
To	To Opening Balance:		By	Shreemaa Appartment Advance	9,46,000.00
	Cash in Hand	72,490.00	"	Sai Nimai Apartment Phase-III Advance	16,40,000.00
	Cash at Bank		"	Building Maintenance (KEH)	5,45,320.00
	SBI A/c No. 32084182291	9,738.58	"	Tower AC	3,30,000.00
	SBI A/c No. 36880669760	1,49,739.05	"	Split AC	2,28,000.00
	IDFC A/c No. 10069748769	35,693.00	"	Fast Scanner	34,150.00
			"	Computer - HP	1,46,398.00
			"	Auto Refractometer	3,35,000.00
To	OPD Income	18,51,300.00	"	Aquagard	12,590.00
"	Peremetry Income	65,500.00	"	Bank Charges	31,628.09
"	Bscan Income	1,55,000.00	"	Canteen Expenses	3,65,030.00
"	Patholab	1,80,350.00	"	Fuel Expenses vehicle	3,80,475.00
"	Funds	65,400.00	"	Computer and Printer Repairing	56,280.00
"	Yag Laser Income	68,600.00	"	Travel Expenses	1,85,450.00
"	OCT & ICT	1,60,200.00	"	Office Expenses	54,700.00
"	Surgery Income	47,33,491.00	"	OT Consumable ,IOL & Medicine Purchase	48,07,300.00
"	IVMP	1,69,860.00	"	Medicine and Eye Drops for Patient	11,01,928.91
"	Pachymeter	25,000.00	"	Camp Expenses	25,60,000.00
"	Other Income from diagnostic	1,80,450.00	"	Spectacle Distributed	1,15,800.00
"	Bank Interest	19,536.00	"	Visiting Surgeon Fees	12,50,000.00
"	House Rrent of Medicine Store	1,80,000.00	"	Staff Salary	46,28,821.00
"	House Rent of Optical Store	1,80,000.00	"	Repair & Maintenance of Equipment	2,42,165.00
"	Transfer from NYSASDRI for Star Health Insurance	48,600.00	"	Repair & Maintenance of Vehicle	1,07,500.00
"	Transfer from Nysasdri for BSKY Surgery	1,48,12,965.00	"	Vision Center Expenses	37,450.00
			"	Electricity Expenses	4,58,298.00
			"	Printing Materials	1,64,220.00
			"	House Keeping Expenses	1,95,100.00
			"	Advertisement Expenses	85,900.00
			"	Tax for Permit	34,200.00
			"	Vehicle Insurance	89,873.00
			"	Sanitary Work	45,500.00
			"	Telephone and Internet Charges	20,556.00
			"	Hospitality & Guest Trreatment	2,21,375.00
			"	Puja Celebration	35,000.00
			"	Training & Meeting Expenses	70,630.00
			"	Fuel for Generator	47,500.00
			"	Legal Expenses	24,981.00
			"	Postage and Courier Expenses	6,750.00
			"	Security Deposit of Bhubana VC	30,000.00
			"	Closing Balance:	
				Cash in Hand	45,700.00
				Cash at Bank	
				SBI A/c No. 32084182291	12,61,991.23
				SBI A/c No. 36880669760	1,47,205.40
				IDFC A/c No. 10069748769	37,147.00
		2,31,63,912.63			2,31,63,912.63

For R. C. LAL & Co.
Chartered Accountants

As per our report attached

CA Ramesh Chandra Lal
Partner
Membership No-051333

Bhubaneswar,
Dated:- 29/05/2023

