

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 2024 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 2024.

AND

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

Bhubaneswar.
Dated:- 29/07/2024



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

CA Gourav Lal
Partner
Membership No. 300831

KALINGA EYE HOSPITAL

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

SPONSORED & MANAGED BY NYSASDRI

BALANCE SHEET AS ON 31/03/2024

LIABILITIES	Amount	Amount	ASSETS	Amount
<u>CAPITAL ACCOUNT</u>			<u>FIXED ASSETS</u>	
As per last A/c	15,382,206.63		<u>Flat Purchased (Sai Nimai)2</u>	
Less: Excess of Expenditure over Income during the year	1,521,208.22	13,860,998.41	As per last A/c	3,484,491.00
			<u>Auto Refractometer</u>	
			As per last A/c	309,875.00
			Less: Depreciation	46,481.00
				263,394.00
			<u>Fast Scanner</u>	
			As per last A/c	31,589.00
			Less: Depreciation	4,738.00
				26,851.00
			<u>Computer</u>	
			As per last A/c	117,118.00
			Less: Depreciation	46,847.00
				70,271.00
			<u>AC</u>	
			As per last A/c	669,375.00
			Less: Depreciation	100,406.00
				568,969.00
			<u>AB Scan</u>	
			As per last A/c	534,650.00
			Less: Depreciation	80,197.00
				454,453.00
			<u>Online UPS</u>	
			As per last A/c	45,587.00
			Less: Depreciation	6,838.00
				38,749.00
			<u>Boyles Appartus</u>	
			As per last A/c	167,314.00
			Less: Depreciation	25,097.00
				142,217.00
			<u>Washing Machine</u>	
			As per last A/c	12,179.00
			Less: Depreciation	1,827.00
				10,352.00
			<u>Aquaguard</u>	
			As per last A/c	19,290.00
			Less: Depreciation	2,893.00
				16,397.00
			<u>Fan</u>	
			As per last A/c	20,718.00
			Less: Depreciation	3,108.00
				17,610.00
			Advance for Flat Sai Nimai 1	2,140,000.00
To C/F		13,860,998.41	To C/F	7,233,754.00

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LIABILITIES	Amount	Amount	ASSETS	Amount
B/F		13,860,998.41	B/F	7,233,754.00
			Advance for Flat (Shree Maa Apartment	
			As per last A/c	1,850,000.00
			Advance to Sai Nimai Apartment	
			Phase-III	
			As per last A/c	2,290,000.00
			TDS	
			As per last A/c	5,326.00
			FD(1)	
			As per last A/c	300,000.00
			FD(2)	
			As per last A/c	50,000.00
			FD(3)	
			As per last A/c	210,000.00
			Loan to General A/c	1,530,000.00
			Acc. Interest on FD	
			As per last A/c	72,651.00
			Security Deposit for Bhuban VC	
			As per last A/c	30,000.00
			Closing Balance:	
			Cash in Hand	54,120.00
			Cash at Bank	
			SBI A/c No. 32084182291	76,593.49
			SBI A/c No. 36880669760	121,406.92
			IDFC A/c No. 8769	37,147.00
		13,860,998.41		13,860,998.41

As per our report attached.

Bhubaneswar,
Dated:-29/07/2024



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

CA Gourav Lal
Membership No. 300831

KALINGA EYE HOSPITAL

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

SPONSORED & MANAGED BY NYSASDRI

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

EXPENDITURES		Amount	INCOMES		Amount
By	Shreemaa Appartment Advance	650,000.00	To	OPD Income	2,592,700.00
"	Sai Nimai Apartment Phase-III Advance	220,000.00	"	Peremetry Income	81,150.00
"	Building Maintenance (KEH)	795,108.00	"	Bscan Income	170,000.00
"	Odisha Eye Conclave at Bhubaneswar	333,370.00	"	Patholab	96,860.00
"	CME at Kalinga Eye Hospital	164,680.00	"	Funds	106,600.00
"	Office Work Station	212,500.00	"	Yag Laser Income	57,300.00
"	Security Cabin	63,400.00	"	Surgery Income	5,504,040.00
"	Computer & Printer	405,200.00	"	IVMP	21,500.00
"	Rooftop Solar System	800,000.00	"	OCT, ICT, Pachymeter and Other	970,850.00
"	Bank Charges	30,158.25	"	Bank Interest	24,824.00
"	Canteen Expenses	286,570.00	"	House Rent of Medicine Store	216,000.00
"	Fuel Expenses Vehicle	720,164.02	"	House Rent of Optical Store	216,000.00
"	Computer and Printer Rrepairing	27,916.00	"	Transfer from NYSASDRI for Star Health Insurance	66,600.00
"	Travel Expenses	29,619.00	"	BSKY Surgery Income transfer from NYSASDRI	13,095,481.00
"	Office Expenses	27,638.00	"	ECHS Eye Care Income transfer from NYSASDRI	1,015,945.00
"	OT Consumable, IOL & Medicine Purchase	3,126,880.00	"	Excess of Expenditure over Income during the year	1,521,208.22
"	Medicine and Eye Drops for Patient	346,743.95			
"	Camp Expenses	2,403,164.00			
"	Spectacle Distributed	186,300.00			
"	Visiting Surgeon Fees	591,000.00			
"	Staff Salary	6,345,260.00			
"	AMC and Repair Maintenance of Equipment	680,100.00			
"	Repair & Maintenance of Vehicle	142,606.00			
"	Vision Centre Expenses	242,325.00			
"	Electricity Expenses	407,264.00			
"	Printing & Paper Materials	74,180.00			
"	House Keeping Expenses	277,600.00			
"	Advertisement Expenses	25,300.00			
"	Tax for Permit	34,200.00			
"	Vehicle Insurance	124,715.00			
"	Sanitary Repairing Maintenance	34,750.00			
"	Telephone and Internet Charges	57,395.00			
"	Hospitality & Guest Treatment	215,400.00			
"	Puja Celebration	42,900.00			
"	Training & Meeting Expenses	164,266.00			
"	Fuel for Generator	52,800.00			
"	Leagal Expenses	45,350.00			
"	Postage and Couriour Expenses	8,100.00			
"	Security Agency	252,000.00			
"	Support to NYSASDRI Programme	4,791,704.00			
"	Depreciation	318,432.00			
		25,757,058.22			25,757,058.22

As per our report attached

Bhubaneswar,
Dated:- 29/07/2024

For R.C. LAL & Co.
Chartered Accountants
Firm Registration No.-313188E



CA Gourav Lal
Membership No.-300831

KALINGA EYE HOSPITAL

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

SPONSORED & MANAGED BY NYSASDRI

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

RECEIPTS:		Amount	PAYMENTS		Amount
To	To Opening Balance:		By	Shreemaa Apartment Advance	650,000.00
	Cash in Hand	45,700.00	"	Sai Nimai Apartment Phase-III Advance	220,000.00
	Cash at Bank		"	Building Maintenance (KEH)	795,108.00
	SBI A/c No. 32084182291	1,261,991.23	"	Odisha Eye Conclave at Bhubaneswar	333,370.00
	SBI A/c No. 36880669760	147,205.40	"	CME at Kalinga Eye Hospital	164,680.00
	IDFC A/c No. 10069748769	37,147.00	"	Office Work Station	212,500.00
			"	Security Cabin	63,400.00
			"	Computer & Printer	405,200.00
To	OPD Income	2,592,700.00	"	Rooftop Solar System	800,000.00
"	Peremetry Income	81,150.00	"	Bank Charges	30,158.25
"	Bscan Income	170,000.00	"	Canteen Expenses	286,570.00
"	Patholab	96,860.00	"	Fuel Expenses Vehicle	720,164.02
"	Funds	106,600.00	"	Computer and Printer Rrepairing	27,916.00
"	Yag Laser Income	57,300.00	"	Travel Expenses	29,619.00
"	Surgery Income	5,504,040.00	"	Office Expenses	27,638.00
"	IVMP	21,500.00	"	OT Consumable, IOL & Medicine Purchase	3,126,880.00
"	OCT, ICT, Pachymeter and Other	970,850.00	"	Medicine and Eye Drops for Patient	346,743.95
"	Bank Interest	24,824.00	"	Camp Expenses	2,403,164.00
"	House Rent of Medicine Store	216,000.00	"	Spectacle Distributed	186,300.00
"	House Rent of Optical Store	216,000.00	"	Visiting Surgeon Fees	591,000.00
"	Transfer from NYSASDRI for Star Health Insurance	66,600.00	"	Staff Salary	6,345,260.00
"	BSKY Surgery Income transfer from NYSASDRI	13,095,481.00	"	AMC and Repair Maintenance of Equipment	680,100.00
"	ECHS Eye Care Income transfer from NYSASDRI	1,015,945.00	"	Repair & Maintenance of Vehicle	142,606.00
			"	Vision Centre Expenses	242,325.00
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			"	Printing & Paper Materials	74,180.00
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			"	Advertisement Expenses	25,300.00
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			"	Postage and Couriour Expenses	8,100.00
			"	Security Agency	252,000.00
			"	Support to NYSASDRI Programme	4,791,704.00
			"	Closing Balance:	
				Cash in Hand	54,120.00
				Cash at Bank	
				SBI A/c No. 32084182291	76,593.49
				SBI A/c No. 36880669760	121,406.92
				IDFC A/c No. 10069748769	37,147.00
		25,727,893.63			25,727,893.63

As per our report attached

For R.C. LAL & Co.
Chartered Accountants
Firm Registration No.-313188E

Bhubaneswar,
Dated:- 29/07/2024



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Membership No.-300831