

Guliani & co.

CHARTERED ACCOUNTANTS

209, DELHI CHAMBER, DELHI GATE, NEW DELHI-110002, TEL : 23283005 TELEFAX : 23274795, Email : gulianico@yahoo.in

**THE EXECUTIVE COMMITTEE,
NAUJHIL INTEGRATED RURAL PROJECT FOR HEALTH AND
DEVELOPMENT
NEW DELHI**

SUB : AUDIT REPORT FOR THE YEAR 2021-2022

Sir,

We have conducted the Audit of the attached Balance Sheet as on 31st March, 2022 and Income and Expenditure Account along with annexure for the year ended 31st March, 2022.

The observation arising out of the Audit has been annexed herewith. The Executive Committee should approve the Balance Sheet and Income & Expenditure Account. The same should be returned to us for formal issue.

Assuring you of our best services & co-operation.

Thanking You,

Yours' Sincerely

GULIANI & COMPANY
FIRM REGD. No. 000789N
CHARTERED ACCOUNTANTS



(Arun Kumar Guliani)
Partner
M No. - 015970

PLACE : NEW DELHI
DATED : 08.08.2022

GULIANI & COMPANY
CHARTERED ACCOUNTANTS

209, DELHI CHAMBERS, DELHI
GATE, NEW DELHI - 110002.

FORM NO. - 10 B

[See Rule 17 B]

UDIN - 22015970AOMXKC4409

Audit Report under section 12 A (b) of the Income Tax Act, 1961, in case of Charitable or religious.

We have examined the Balance Sheet of **NAUJHIL INTEGRATED RURAL PROJECT FOR HEALTH & DEVELOPMENT:: NEW DELHI** as at 31.03.2022 and the Income & Expenditure account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institutions.

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below :-

In our opinion and to the best of our information, and according to information given to us the said accounts given a true and fair view :-

- i). In the case of the Balance Sheet of the state of the affairs of the above named institution as at 31.03.2022.
- ii). In the case of Income & Expenditure account of the Income or Expenditure of its accounting year ending on 31.03.2022.

The prescribed particulars are annexed hereto.

For and behalf of
GULIANI & COMPANY
Firm Regd. No. - 000789N
CHARTERED ACCOUNTANTS



(Arun Kumar Guliani)
Partner
M. No. - 015970

PLACE : NEW DELHI
DATED : 08.08.2022

STATEMENT OF PARTICULARS

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

I. Application of Income for Charitable or Religious Purposes

1. Amount of income of the previous year applied to charitable purposes in India during the year. Rs. 2,65,77,302.16
As per Computation of Income
2. Whether the Trust/ Institution has exercised the option under clause (2) of the explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. NO
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15% of the income derived from property held under trust wholly /in part only for such purposes. Rs. 39,06,827.83
4. Amount of income eligible for exemption under Section 11(1)(c) (give details). NIL
5. Amount of income in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes U/S 11(2). Rs. NO
6. Whether the amount of income mentioned in item 5 above has been Invested or deposited in the manner laid down in Section 11(2)(b)? if so, the details thereof. NIL
7. Whether any part of the income in respect of which an option was Exercised under clause (2) of the explanation to section 11(1) on any Earlier year is deemed to be income of the previous year under Section 11 (1B) ? If so, the details thereof. NO
8. Whether during the previous year, any part of income accumulated or Set apart for specified purposes under section 11(2) in any earlier year:-
 - (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application to or, NO
 - (b) has ceased to remain invested in any security referred to in Section 11(2) (b) (i) or deposited in any account referred to in section 11(2)(b)(ii) or 11(2)(b)(iii), NO



.....Contd.2.....

- (c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, in the year immediately following the expiry thereof? If so, the details thereof. NO

II. APPLICATION FOR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSON REFERRED TO IN SECTION 13(3).

1. Whether any part of the income or property of the trust/institution was lent or continues to be lent, in the previous year to any person referred to in Section 13 (3). (hereinafter referred to in this Annexure as Such persons)? If so, give details of the amount, rate of interest charged and the nature of security, if any. NO
2. Whether any land, building or other property of the trust/institutions Was made, or continued to be made, available for the use of any such Person during the previous year? If so, give details of the property and Amount of rent or compensation charged, if any. NO
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. Dr. Anil K Bhatnagar, Director - Rs. 720,000.00
4. Whether the services of the trust/institution were made available to any Such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. NO
5. Whether any share, security or other property was purchased by or on Behalf of the trust / institution during the previous year to any such person? If so, give details thereof together with the consideration paid. NO
6. Whether any share, security or other property was sold by or on Behalf of the trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received. NO
7. Whether any income or property the trust / institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. NO
8. Whether the income or property of the trust/institution was used or Applied during the previous year for the benefit of any such person in any other manner? If so, give details. NO



.....Contd..3.....

III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS

Sl. No. Name and address of the concern Where the concern is a com. No. & class of shares held.

***** NIL *****

Nominal value Invest from the investment Where the amount in column 4 exec. 5 % of the invest. the capital of he concern during previous year say, YES/NO

***** NIL *****

TOTAL

PLACE : NEW DELHI
DATED : 08.08.2022


Signed
Accountant

NAUJHIL INTEGRATED RURAL PROJECT FOR HEALTH & DEVELOPMENT :: DELHI
BALANCE SHEET AS ON 31.03.2022

| LIABILITIES | | AMOUNT | ASSETS | | AMOUNT |
|---|---------------|----------------------|--|--------------|----------------------|
| <u>CAPITAL FUND</u> | | | <u>FIXED ASSETS</u> | | |
| Op. Bal. As on 01.04.2021 | 36,694,854.50 | | (As per schedule attached) | | 39,021,198.59 |
| Add : Addition during the yr. | 2,376,894.09 | | | | |
| Less : Write off during the yr. | 50,550.00 | 39,021,198.59 | | | |
| <u>GENERAL FUND</u> | | | <u>CURRENT ASSETS, LOANS & ADVANCES</u> | | |
| Op. Bal. As on 01.04.2021 | 46,949.00 | | Cash & Bank Balance - Sch - II | 5,457,400.28 | |
| Add : Excess of Income Over Expenditure | 900.00 | 47,849.00 | Programme Advances - Sch - I | 6,862,232.93 | |
| | | | Society Membership Fee | 47,849.00 | 12,367,482.21 |
| <u>UNSPENT BALANCE OF PROJECTS</u> | | | <u>GRATUITY FUND BALANCE</u> | | |
| As per Schedule - III | | 12,319,633.21 | With SCB, Delhi | 2,624,086.79 | |
| <u>GRATUITY FUND PAYABLE</u> | | | With Nirphad Eye A/C, Chhatikara | 138,517.44 | 2,762,604.23 |
| As Per List Attached | | 2,762,604.23 | | | |
| TOTAL | Rs. | 54,151,285.03 | TOTAL..... | Rs. | 54,151,285.03 |

FOR GULIANI & COMPANY

Chartered Accountants

Firm Reg. No - 000789N

(Arun Kumar Guliani)

Partner

M.No.-015970

UDIN No. - 22015970AOMXKC4409

PLACE :: NEW DELHI

DATED :: 08.08.2022

FOR NIRPHAD

(Director)

Director

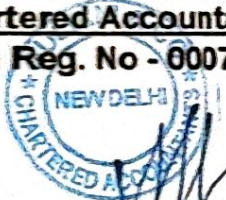
GULIANI & COMPANY
CHARTERED ACCOUNTANTS

209, DELHI CHAMBER, DELHI
GATE, NEW DELHI - 110002

NAWHIL INTEGRATED RURAL PROJECT FOR HEALTH & DEVELOPMENT :: DELHI
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2022

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|-----------------------------------|---------------|--------------------|---------------|
| | | Membership Fee | 900.00 |
| Excess of Income Over Expenditure | 900.00 | | |
| TOTAL | 900.00 | TOTAL | 900.00 |

FOR GULIANI & COMPANY
Chartered Accountants
Firm Reg. No - 000789N



(Arun Kumar Guliani)
Partner
M.No.- 015970
UDIN No. - 22015970AOMXKC4409

PLACE :: NEW DELHI
DATED :: 08.08.2022

FOR NIRPHAD



Schedule - I

Details of Loan and Advance as on 31.03.2022

| NIRPHAD Eye Programme A/c | Dr. | Cr. | Balance |
|----------------------------------|--------------|------------|---------------------|
| Particulars | | | |
| TDS Payable | - | 4,369.00 | |
| Mr.S.K.Mishra | - | - | |
| Gratuity Fund Payable | | 138,517.44 | |
| Advance to Staff | 123,000.00 | - | |
| Advance from Pt. | | 19,000.00 | |
| Salary Payable | - | - | |
| Bills Payable to Kapil Associate | - | - | |
| | 123,000.00 | 161,886.44 | (38,886.44) |
| NIRPHAD MAIN A/c | | | |
| TDS Payable | - | 4,875.00 | |
| Guliani & co. | - | 30,000.00 | |
| P.F.Employee | - | 45,088.00 | |
| Salary Payable | - | - | |
| Loan for Staff | - | - | |
| Society FCRA | - | 100,000.00 | |
| | - | 179,963.00 | (179,963.00) |
| NIRPHAD Bajna Prog. | | | |
| Advance to Staff | 12,500.00 | - | |
| TDS Payable | - | 154,434.00 | |
| Guliani & Co | - | 106,000.00 | |
| NPCB - Hathras | - | - | |
| | 12,500.00 | 260,434.00 | (247,934.00) |
| NIRPHAD Mobile Progr. | | | |
| Mahesh Medical Store | - | - | |
| TDS Payable | - | 2,500.00 | |
| Advance to Staff | - | - | |
| Grant receivable from IOCL | 961,278.00 | - | |
| Security Deposited to IOCL | 5,484,759.00 | - | |
| | 6,446,037.00 | 2,500.00 | 6,443,537.00 |
| NIRPHAD SJSH | | | |
| Gratuity Receivable from IOCL | 919,984.00 | - | |
| Gratuity Payable | - | 656,364.00 | |
| Security Payable | - | 45,266.00 | |
| | 919,984.00 | 701,630.00 | 218,354.00 |
| TDS/TCS Receivable | | | |
| Ashok Auto Sales | 25,647.37 | - | |
| IOCL | 406,438.00 | - | |
| DACS | 135,040.00 | - | |
| CBM India Trust | - | - | |
| | 567,125.37 | - | 567,125.37 |
| Gratuity Liability | | | |
| Eye A/c | - | - | - |
| Society FCRA a/c | | | |
| NIRPHAD Main a/c | 100,000.00 | - | |
| | 100,000.00 | - | 100,000.00 |
| Total Programme Advance | | | 6,862,232.93 |



Schedule-II

Naujhil Integrated Rural Project for Health and Development :: Delhi

Cash & Bank Balance as on 31.03.2022

Balance With Banks

1.Indian Overseas Bank

| | | |
|--------------------------|------------|------------|
| A. FC Project A/c - 4706 | 19,627.01 | |
| B. Non-FC A/c 7673 | 554,881.68 | |
| C. Non-FC A/c 10937 | 5,943.00 | |
| D. Non-FC A/c 9739 | 2,233.00 | 582,684.69 |

2.Standard Chartered Bank

| | | |
|-----------------------------------|-----------|-----------|
| A.FC Project A/c- 24018 | 59,855.77 | |
| 2.A. - SBI - FCRA MAIN A/C - 3392 | 12,000.00 | 71,855.77 |

3. Canara Bank Bajna

| | | |
|----------------------------|--------------|--------------|
| 4 FDR with Canara Bank | 3,944,208.02 | |
| 5.State Bank of India | 78,139.75 | |
| 6.Bank of Baroda | 694,992.15 | |
| 7.State Bank Of India-SJSH | 16,172.00 | |
| | 35,186.90 | 4,768,698.82 |

Cash Balance

| | | |
|------------------|-----------|-----------|
| 1.F.C.Accout | 1,011.00 | |
| 2.Non-Fc.Account | 33,150.00 | 34,161.00 |

Total.....Rs. 5,457,400.28

Loan & Advances as Scheduel-1

6,862,232.93

Grand total

12,319,633.21



Schedule - III
NAUJHIL INTEGRATED RURAL PROJECT FOR HEALTH & DEVELOPMENT :: DELHI
CONSOLIDATED UNSPENT ACCOUNT
SCHEDULE OF UNSPENT BALANCE AS ON 31.03.2022

| NAME OF PROJECT | OP. BAL. AS On 1.4.2021 | GRANT RECE. DURING THE YR | TOTAL 31.03.2022 | UTILISED | CAPITAL EXP PROJECT | TOTAL | CL. BALANCE 31.03.2022 |
|------------------------------|----------------------------|------------------------------|----------------------|----------------------|------------------------|----------------------|---------------------------|
| FOREIGN FUND | | | | | | | |
| CBM - Chhatikara | 363,759.75 | 2,389,080.00 | 2,752,839.75 | 2,139,305.75 | 613,534.00 | 2,752,839.75 | - |
| Society Fcra Account | 166,769.44 | 41,291.99 | 208,061.43 | 15,567.65 | | 15,567.65 | 192,493.78 |
| Nirphad CBR | 10,659.17 | - | 10,659.17 | 10,659.17 | - | 10,659.17 | - |
| TotalRs. | 541,188.36 | 2,430,371.99 | 2,971,560.35 | 2,165,532.57 | 613,534.00 | 2,779,066.57 | 192,493.78 |
| NON-FOREIGN FUND | | | | | | | |
| NIRPHAD FPO Nabard | 13,300.00 | - | 13,300.00 | 13,300.00 | - | 13,300.00 | - |
| Nirphad-Mobile Unit Prog | 4,610,757.78 | 12,127,578.00 | 16,738,335.78 | 7,495,150.64 | | 7,495,150.64 | 9,243,185.14 |
| Nirphad-Growth Centre, Bajna | 8,393,548.49 | 8,608,551.00 | 17,002,099.49 | 7,406,532.47 | 43,500.00 | 7,450,032.47 | 9,552,067.02 |
| Nirphad Eye Programme | 1,181,455.79 | 7,158,306.00 | 8,339,761.79 | 6,218,437.04 | 284,748.00 | 6,503,185.04 | 1,836,576.75 |
| Nirphad - Society Programme | (6,412,623.44) | 145,265.00 | (6,267,358.44) | 897,105.85 | 1,435,112.09 | 2,332,217.94 | (8,599,576.38) |
| Nirphad - SJSH Programme | 252,770.40 | 4,648.00 | 257,418.40 | 3,877.50 | - | 3,877.50 | 253,540.90 |
| Nirphad-MCH Programme | (166,692.00) | 8,510.00 | (158,182.00) | 472.00 | - | 472.00 | (158,654.00) |
| TotalRs. | 7,872,517.02 | 28,052,858.00 | 35,925,375.02 | 22,034,875.50 | 1,763,360.09 | 23,798,235.59 | 12,127,139.43 |
| GRAND TOTAL.....Rs. | 8,413,705.38 | 30,483,229.99 | 38,896,935.37 | 24,200,408.07 | 2,376,894.09 | 26,577,302.16 | 12,319,633.21 |


 Director
 NAUJHIL INTEGRATED RURAL PROJECT FOR HEALTH AND DEVELOPMENT
 DELHI


 GULIANI & CO.
 NEW DELHI
 CHARTERED ACCOUNTANTS

NAUJHIL INTEGRATED RURAL PROJECT FOR HEALTH & DEVELOPMENT :: DELHI
SCHEDULE OF PROG. ADVANCES, CASH & BANK BALANCES AS ON 31.03.2022

| PARTICULARS | CBM- CHHATIKARA | CFCDP-III | CBR-NIRPHAD | SOCEITY FCRA | NIRPHAD FPO (Nabard) | Nirphad- Mobile |
|---------------------------|--------------------|-----------|-------------|-------------------|-------------------------|---------------------|
| SBI - FCRA Main A/C 3392 | | | | 12,000.00 | | |
| Cash-in-hand | - | - | - | 1,011.00 | - | - |
| Programme Adv. Inc Secur. | - | - | - | 100,000.00 | - | 6,443,537.00 |
| Tds Receivable form IT | - | - | - | - | - | 432,085.37 |
| Inter Project Account | - | - | - | - | - | 1,211,039.99 |
| I.O.B. - FC-Proj. A/C | - | - | - | 19,627.01 | - | - |
| SC Bank - FC.A/C | - | - | - | 59,855.77 | - | - |
| Syndicate Bank | - | - | - | - | - | - |
| IOB- NON-FC | - | - | - | - | - | 463,825.82 |
| Gratuity Fund Liability | - | - | - | - | - | - |
| Fdr With Bank | - | - | - | - | - | - |
| Bank of Baroda | - | - | - | - | - | - |
| SBI- Township | - | - | - | - | - | 692,696.96 |
| TotalRs. | - | - | - | 192,493.78 | - | 9,243,185.14 |

| PARTICULARS | NIRPHAD GRO WTH BAJNA | SJSH A/C | NIRPHAD EYE | NIRPHAD SOCIETY | NIRPHAD MCH | TOTAL 31.03.2022 |
|--------------------------|--------------------------|-------------------|---------------------|-----------------------|---------------------|----------------------|
| SBI - FCRA Main A/C 3392 | | | | | | 12,000.00 |
| Cash-in-hand | 32,322.00 | - | 691.00 | 137.00 | - | 34,161.00 |
| Programme Advances | (247,934.00) | 218,354.00 | 99,631.00 | (79,963.00) | - | 6,533,625.00 |
| Tds Receivable from IT | 135,040.00 | - | - | - | - | 567,125.37 |
| Inter Project Account | 5,688,431.00 | - | 1,785,146.61 | (8,625,963.60) | (158,654.00) | (100,000.00) |
| I.O.B. - FC-Proj. A/C | - | - | - | - | - | 19,627.01 |
| SC Bank - FC.A/C | - | - | - | - | - | 59,855.77 |
| Canara (Syn) Bank, Bajna | 3,944,208.02 | - | - | - | - | 3,944,208.02 |
| IOB- NON-FC | - | - | 88,891.14 | 10,340.72 | - | 563,057.68 |
| Gratuity Fund Liability | - | - | (138,517.44) | - | - | (138,517.44) |
| Fdr With Bank | - | - | - | 78,139.75 | - | 78,139.75 |
| Bank of Baroda | - | - | - | 16,172.00 | - | 16,172.00 |
| SBI- Township | - | 35,186.90 | 734.44 | 1,560.75 | - | 730,179.05 |
| TotalRs. | 9,552,067.02 | 253,540.90 | 1,836,576.75 | (8,599,576.38) | (158,654.00) | 12,319,633.21 |

(Handwritten signature and stamp)

(Circular stamp: SHILANI & CO. ACCOUNTANTS)

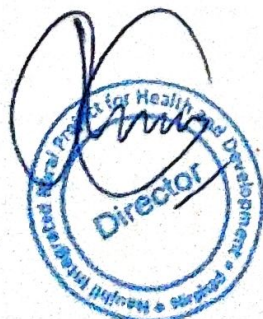
Schedule - IV
NAUJHIL INTEGRATED RURAL PROJECT FOR HEALTH AND DEVELOPMENT :: DELHI
SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

| S.No. | Name of Assets | Bajna | Chhatikara | Agra | HCDI Centrs | Delhi | Assets as on date 31.03.22 | Opening Amt. as on 01.04.2021 | Purchased During the Year | Less Amt. to be written of | Net Assets Amount As On 31.03.2022 |
|-------|---------------------------|-------|------------|------|-------------|-------|----------------------------|-------------------------------|---------------------------|----------------------------|------------------------------------|
| 1 | Jeeps | 2 | 1 | - | - | - | 3 | 2,320,187.61 | | | 2,320,187.61 |
| 2 | Cars | - | - | - | - | 1 | 1 | 1,443,612.00 | | | 1,443,612.00 |
| 3 | Motorcycle | 3 | 7 | - | - | - | 10 | 410,757.00 | 186,508.00 | | 597,265.00 |
| 4 | Scooters | - | - | - | - | - | 0 | 72,243.01 | | 50,550.00 | 21,693.01 |
| 5 | Ambulance | - | 6 | - | - | - | 6 | 4,587,972.54 | 1,435,112.09 | | 6,023,084.63 |
| 6 | Bus-9819 | 1 | - | - | - | - | 1 | 930,012.00 | | | 930,012.00 |
| 7 | Fans | 55 | 69 | - | - | - | 124 | 53,359.46 | | | 53,359.46 |
| 8 | Tables | 37 | 57 | - | - | - | 94 | 66,433.89 | | | 66,433.89 |
| 9 | Chairs | 46 | 135 | - | - | - | 181 | 78,500.01 | 21,240.00 | | 99,740.01 |
| 10 | Class room chairs | 30 | - | - | - | - | 30 | 4,750.57 | | | 4,750.57 |
| 11 | Almirah | 23 | 43 | - | - | - | 66 | 77,866.66 | | | 77,866.66 |
| 12 | Benches | 11 | 9 | - | - | - | 20 | 7,077.45 | | | 7,077.45 |
| 13 | Stools | 7 | 25 | - | - | - | 32 | 11,057.31 | | | 11,057.31 |
| 14 | Double Bed | 1 | - | - | - | - | 1 | 1,555.00 | | | 1,555.00 |
| 15 | Dinning Table Set | 1 | - | - | - | - | 1 | 5,275.00 | | | 5,275.00 |
| 16 | Office Rack | 4 | 7 | - | - | - | 11 | 11,345.79 | | | 11,345.79 |
| 17 | Filing Cabinet | - | 2 | - | - | - | 2 | 2,606.25 | | | 2,606.25 |
| 18 | Rack | - | 1 | - | - | - | 1 | 1,500.00 | | | 1,500.00 |
| 19 | Aluminium Ladder | - | 1 | - | - | - | 1 | 2,800.00 | | | 2,800.00 |
| 20 | Exhaust fans | - | 7 | - | - | - | 7 | 9,800.00 | | | 9,800.00 |
| 21 | Electric generator | - | 1 | - | - | - | 1 | 313,552.00 | | | 313,552.00 |
| 22 | Generators | 2 | 2 | - | - | - | 4 | 263,069.75 | | | 263,069.75 |
| 23 | A.C. Conditioner | 6 | 7 | - | - | - | 12 | 437,900.00 | 31,000.00 | | 468,900.00 |
| 24 | A.W. Purifier | - | 7 | - | - | 1 | 8 | 2,450.00 | | | 2,450.00 |
| 25 | EVU Cleaner | - | - | - | - | 1 | 1 | 8,290.00 | | | 8,290.00 |
| 26 | Cooler | 1 | - | - | - | - | 1 | 1,927.92 | | | 1,927.92 |
| 27 | Photocopier | - | 1 | - | - | - | 1 | 85,000.00 | | | 85,000.00 |
| 28 | Computer & Accessories | - | 8 | - | - | - | 8 | 590,697.00 | | | 590,697.00 |
| 29 | Land and Building | 2 | 1 | - | - | - | 3 | 12,492,549.17 | | | 12,492,549.17 |
| 30 | Cinema Projector | 1 | 1 | - | - | - | 2 | 20,952.90 | | | 20,952.90 |
| 31 | Water Cooler | - | 2 | - | - | - | 2 | 22,000.00 | | | 22,000.00 |
| 32 | Streaker Retina | - | 1 | - | - | - | 1 | 18,000.00 | | | 18,000.00 |
| 33 | Keratometer | - | 1 | - | - | - | 1 | 17,600.00 | | | 17,600.00 |
| 34 | Operating Microscope | - | 3 | - | - | - | 3 | 1,197,749.48 | | | 1,197,749.48 |
| 35 | Sewing machine | - | 8 | - | - | - | 8 | 1,448.95 | | | 1,448.95 |
| 36 | Cryo Cens | 1 | 13 | - | - | - | 14 | 87,472.19 | | | 87,472.19 |
| 37 | Semen Container | - | 2 | - | - | - | 2 | 10,270.00 | | | 10,270.00 |
| 38 | Gas Cylinders | 3 | 22 | - | - | - | 25 | 8,903.20 | | | 8,903.20 |
| 39 | Gas small | 1 | 2 | - | - | - | 3 | 375.00 | | | 375.00 |
| 40 | Patient bed | 8 | 29 | - | - | - | 37 | 56,945.00 | | | 56,945.00 |
| 41 | Bed Side lockers | - | 24 | - | - | - | 24 | 20,830.00 | | | 20,830.00 |
| 42 | Cryp App with 2 cylinders | - | 2 | - | - | - | 2 | 25,000.00 | | | 25,000.00 |
| 43 | Auto claves | - | 3 | - | - | - | 3 | 39,600.00 | | | 39,600.00 |
| 44 | Streak Retinscope G | - | 1 | - | - | - | 1 | 18,000.00 | | | 18,000.00 |
| 45 | Storage Gyeser | - | 8 | - | - | - | 8 | 37,800.00 | | | 37,800.00 |
| 46 | Storage Container | - | 1 | - | - | - | 1 | 1,420.00 | | | 1,420.00 |
| 47 | Micmscope medical | 1 | 2 | - | - | - | 3 | 1,788.94 | | | 1,788.94 |
| 48 | Incubator | - | 1 | - | - | - | 1 | 2,250.00 | | | 2,250.00 |
| 49 | Aneasthesia appartus | - | 1 | - | - | - | 1 | 17,325.00 | | | 17,325.00 |
| 50 | Weight machine | 4 | 7 | - | - | - | 11 | 4,489.00 | | | 4,489.00 |
| 51 | Shitong tonometer | - | 2 | - | - | - | 2 | 24,450.00 | | | 24,450.00 |
| 52 | High Pressure electric | - | 1 | - | - | - | 1 | 7,987.50 | | | 7,987.50 |
| 53 | Dress Drum | 5 | 10 | - | - | - | 15 | 10,065.00 | 9,558.00 | | 19,623.00 |
| 54 | Binocular loop | - | 2 | - | - | - | 2 | 9,300.00 | | | 9,300.00 |
| 55 | Perimeter Lister | - | 1 | - | - | - | 1 | 4,882.50 | | | 4,882.50 |
| 56 | Lenso meter | - | 1 | - | - | - | 1 | 7,245.00 | | | 7,245.00 |
| 57 | Auto mist | - | 1 | - | - | - | 1 | 7,875.00 | | | 7,875.00 |
| 58 | Trolley | - | 4 | - | - | - | 4 | 10,911.25 | | | 10,911.25 |
| 59 | Shadowless Lamp | - | 1 | - | - | - | 1 | 3,880.00 | | | 3,880.00 |
| 60 | Ophthalmoscope | 1 | - | - | - | - | 1 | 10,000.00 | | | 10,000.00 |
| 61 | Boxes | 3 | 2 | - | - | - | 5 | 796.60 | | | 796.60 |
| 62 | Suction Appartus | - | 1 | - | - | - | 1 | 3,500.00 | | | 3,500.00 |
| 63 | Silt Lamp | 1 | 1 | - | - | - | 2 | 146,796.30 | | | 146,796.30 |
| 64 | Cupboard | - | 5 | - | - | - | 5 | 16,850.00 | | | 16,850.00 |
| 65 | Synto Phase mark | - | 1 | - | - | - | 1 | 26,900.00 | | | 26,900.00 |
| 66 | Operation Hydraulic Table | 1 | 1 | - | - | - | 2 | 27,125.00 | | | 27,125.00 |
| 67 | Operation lamp | 1 | - | - | - | - | 2 | 2,700.00 | | | 2,700.00 |



| | | | | | | | | | | | |
|--------------------|-----------------------------|----|----|---|---|---|----|----------------------|---------------------|------------------|----------------------|
| 66 | Self Seal set | - | 3 | - | - | - | 3 | 13,604.00 | | | 13,604.00 |
| 67 | Hot air oven | 2 | 2 | - | - | - | 4 | 18,800.00 | | | 18,800.00 |
| 70 | Laproscope | - | 1 | - | - | - | 1 | 64,783.00 | | | 64,783.00 |
| 71 | Trial Frame | - | 8 | - | - | - | 8 | 8,800.00 | | | 8,800.00 |
| 72 | Neurostimulation | - | 1 | - | - | - | 1 | 56,450.50 | | | 56,450.50 |
| 73 | Color T.V | - | 2 | - | - | - | 2 | 18,350.00 | | | 18,350.00 |
| 74 | Imported video camera | - | - | - | - | 1 | 1 | 103,065.00 | | | 103,065.00 |
| 75 | C/D Player | - | 1 | - | - | - | 1 | 22,500.00 | | | 22,500.00 |
| 76 | Subs. Weighing machine | - | 10 | - | - | - | 10 | 7,500.00 | | | 7,500.00 |
| 77 | Large examination table | 2 | 2 | - | - | - | 4 | 10,560.00 | | | 10,560.00 |
| 78 | Large vaccine carrier | - | 1 | - | - | - | 1 | 1,650.00 | | | 1,650.00 |
| 79 | Vaccine Carrier | - | 11 | - | - | - | 11 | 14,780.00 | | | 14,780.00 |
| 80 | Mattresses | 12 | 28 | - | - | - | 40 | 77,600.00 | | | 77,600.00 |
| 81 | T.V Stand | - | 2 | - | - | - | 2 | 3,960.00 | | | 3,960.00 |
| 82 | Spot light | 1 | 3 | - | - | - | 4 | 15,400.00 | | | 15,400.00 |
| 83 | S.P Instrument with stand | - | 3 | - | - | - | 3 | 3,883.30 | | | 3,883.30 |
| 84 | Bed Side pan | - | 10 | - | - | - | 10 | 4,400.00 | | | 4,400.00 |
| 85 | Cataract Sets | - | 8 | - | - | - | 8 | 52,000.00 | | | 52,000.00 |
| 86 | Black Board | - | 1 | - | - | - | 1 | 840.00 | | | 840.00 |
| 87 | Wall to wall rack | - | 1 | - | - | - | 1 | 5,325.00 | | | 5,325.00 |
| 88 | Medicine Cupboard | - | 1 | - | - | - | 1 | 4,350.00 | | | 4,350.00 |
| 89 | Pin Stand | - | 1 | - | - | - | 1 | 1,200.00 | | | 1,200.00 |
| 90 | Blankets | - | 18 | - | - | - | 18 | 5,040.00 | | | 5,040.00 |
| 91 | Delivery equipment | - | 2 | - | - | - | 2 | 13,200.00 | | | 13,200.00 |
| 92 | Stabilizer | 5 | 9 | - | - | - | 14 | 5,839.00 | | | 5,839.00 |
| 93 | A-Scan | - | 1 | - | - | - | 1 | 140,000.00 | | | 140,000.00 |
| 94 | Rotating Drum | - | 3 | - | - | - | 3 | 4,333.50 | | | 4,333.50 |
| 95 | Fire Extinguisher | - | 2 | - | - | - | 2 | 12,614.00 | | | 12,614.00 |
| 96 | Slit Lamp (CBM) | - | 1 | - | - | - | 1 | 188,100.00 | | | 188,100.00 |
| 97 | Microscope (CBM) | 1 | 2 | - | - | - | 3 | 1,312,773.00 | | | 1,312,773.00 |
| 98 | Computer | - | 1 | - | - | - | 1 | 47,320.00 | | | 47,320.00 |
| 99 | Laproscope | - | 1 | - | - | - | 1 | 202,500.00 | | | 202,500.00 |
| 100 | Steel beds | - | 15 | - | - | - | 15 | 14,000.00 | | | 14,000.00 |
| 101 | Retinoscope | - | 2 | - | - | - | 2 | 30,900.00 | | | 30,900.00 |
| 102 | Ophthalmoscope | - | 3 | - | - | - | 3 | 60,900.00 | | | 60,900.00 |
| 103 | Tonometer | 3 | 4 | - | - | - | 7 | 119,566.00 | | | 119,566.00 |
| 104 | Gonioscope | 1 | 1 | - | - | - | 2 | 23,897.00 | | | 23,897.00 |
| 105 | A Scan | 2 | 2 | - | - | - | 4 | 1,001,886.00 | | | 1,001,886.00 |
| 106 | Trial lens Sets | 2 | 1 | - | - | - | 3 | 20,350.00 | | | 20,350.00 |
| 107 | Cataract Sets | - | 4 | - | - | - | 4 | 31,800.00 | | | 31,800.00 |
| 108 | DCR Surgical Set | - | 1 | - | - | - | 1 | 10,000.00 | | | 10,000.00 |
| 109 | Ophthalmoscope Direct | 2 | 1 | - | - | - | 3 | 38,600.00 | | | 38,600.00 |
| 110 | Ophthalmoscope Indirect | 1 | 1 | - | - | - | 2 | 186,700.00 | | | 186,700.00 |
| 111 | Retinoscope 200 | 3 | - | - | - | - | 3 | 33,480.00 | | | 33,480.00 |
| 112 | Topcon Auto refractor | 1 | 1 | - | - | - | 2 | 191,615.00 | 370,000.00 | | 561,615.00 |
| 113 | Planet Motorised table | 1 | - | - | - | - | 1 | 10,000.00 | | | 10,000.00 |
| 114 | Virectomy Unit electrical | 3 | - | - | - | - | 3 | 168,000.00 | | | 168,000.00 |
| 115 | Keratometer | 2 | - | - | - | - | 2 | 40,800.00 | | | 40,800.00 |
| 116 | Slit Lamp with tonometer | 1 | 2 | - | - | - | 3 | 816,250.00 | | | 816,250.00 |
| 117 | Ophthalmoscope Beta 200 | - | 1 | - | - | - | 1 | 9,600.00 | | | 9,600.00 |
| 118 | Ophthalmic Yag Laser | 1 | 1 | - | - | - | 2 | 2,127,500.00 | | | 2,127,500.00 |
| 119 | Alcons Unit & Phaco machine | 1 | 1 | - | - | - | 2 | 2,130,000.00 | | | 2,130,000.00 |
| 120 | Opms FR Surgical Micro | - | 1 | - | - | - | 1 | 289,450.00 | | | 289,450.00 |
| 121 | Lap top | - | 2 | - | - | - | 2 | 30,800.00 | 43,500.00 | | 74,300.00 |
| 122 | Air conditioner | 1 | 2 | - | - | - | 3 | 69,700.00 | | | 69,700.00 |
| 123 | Water Cooler | - | 3 | - | - | - | 3 | 48,000.00 | 46,000.00 | | 94,000.00 |
| 124 | Inventor | - | 2 | - | - | - | 2 | 37,000.00 | | | 37,000.00 |
| 125 | Digital Camera | - | 1 | - | - | - | 1 | 9,549.00 | | | 9,549.00 |
| 126 | Furniture | - | - | - | - | - | 0 | 1,800.00 | | | 1,800.00 |
| 127 | Hydraulic Table | 1 | 1 | - | - | - | 2 | 129,800.00 | | | 129,800.00 |
| 128 | Non Contact Tonometer | 1 | - | - | - | - | 1 | 350,000.00 | | | 350,000.00 |
| 129 | Auto Claves electric | - | 2 | - | - | - | 2 | - | 233,976.00 | | 233,976.00 |
| GRAND TOTAL | | | | | | | | 36,694,854.50 | 2,376,894.09 | 50,550.00 | 39,021,198.59 |

| | |
|------------------------------------|----------------------|
| Opening balance as on 01.04.2021 | 36,694,854.50 |
| Assets Purchased During the year | 2,376,894.09 |
| Total | 39,071,748.59 |
| LESS ASSETS | 50,550.00 |
| NET ASSETS AS ON 31.03.2022 | 39,021,198.59 |



SCHEDULE

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AS ON 31.03.2022

I. ACCOUNTING CONVENTION

These accounts are drawn up on historical cost basis and have been prepared in Accordance with the applicable Accounting Standards and are on mercantile basis unless otherwise stated.

II. REVENUE RECOGNITION

a. Income from grant has been recognized on receipts basis.

III. ALLOCATIONS / TRANSFER TO CAPITAL AND EARMARKED FUND

a. Capital Fund has been created equal to fixed assets to reflect the cost of assets acquired out of grant received from the donor.

IV. FIXED ASSETS/DEPRECIATION AND AMORTISATION

- a. Fixed assets are stated at historical cost less depreciation.
- b. As per the provisions of the Income Tax Act, 1961, the assets acquired out of the grant received is treated as application of income, hence the assets purchased has been part of the income & expenditure account as expense and capitalized on the face of the Balance Sheet.

V. INVESTMENTS

a. No afresh Investment has been made in the fixed deposit with nationalized bank.

VI. FOREIGN CURRENCY TRANSACTIONS

a. Foreign currencies transactions are recorded on initial recognition in the reporting currency by applying to the foreign currency amount the exchange rate prevailing at the date of transaction on the grant received.

VII. TERMINAL/RETIREMENT BENEFITS.

a. Provident Fund and provision of gratuity been made.

