

**Padhi & Co.
Chartered Accountants.
Berhampur, Ganjam, Odisha.**

**Audited Statement of accounts
for the year ending
31st March 2019**

**Emmanuel Community Ophthalmic Services
(ECOS)
and
ECOS Eye Hospital
Berhampur, Ganjam, Odisha.**

PADHI & CO.,
CHARTERED ACCOUNTANTS.

Ph : (0680) 2205638,2205746
JANANA HOSPITAL ROAD
BERHAMPUR-760 001

Date : 20/09/2019

To
The Secretary,
Emmanuel Community Ophthalmic Services,
Berhampur,Ganjam-760005.

AUDIT REPORT

We have audited the attached Balance Sheet of Emmanuel Community Ophthalmic Services (ECOS) and its units, as at 31st March 2019 and Income and Expenditure Account annexed thereto :

1. These Financial Statement are the responsibility of the hospital management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standard 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.



3. Further to above, we report that :

- i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) In our opinion, proper books of account as required by law have been kept by the society and its various units, so far as appears from our examination of those books.
- iii) The Balance sheet and Income & Expenditure Account dealt with by the report are in agreement with the books of accounts.

4. In our opinion and to the best of our information and according to the explanations given to us subject to the notes, give a true and fair view :

- i) In the case of Balance Sheet, of the state of affairs as 31st March 2019 and
- ii) In the case of Income and Expenditure account, of net surplus for the year ended on that date.

For Padhi & Co.
Chartered Accountants.



CA. Bhagban Padhi.

Partner.

Membership No. 15649

Berhampur.

EMMANUEL COMMUNITY OPHTHALMIC SERVICES
ECOS EYE HOSPITAL
3RD TOTA STREET, BERHAMPUR,GM.

	<u>LIABILITIES</u>		<u>AMOUNT</u> (₹)
GENERAL FUND : Balance as on 01-04-2018			
I) ECOS EYE HOSPITAL-LOCAL ACCOUNT	113,124,068.79		
II) ECOS FC ACCOUNT	25,677,970.94		
III) ECOS EYE HOSPITAL-OPTICAL SERVICES	9,350,926.46	148,152,966.19	
Add :			
i) Prior year entry tax payable	1,404.00		
(ECOS Eye Hospital-Optical Services)			
ii) Net Surplus	15,841,319.27	15,842,723.27	
		163,995,689.46	
Less : Transferred to I.D.Fund		179,523.00	163,816,166.46
 Infrastructure Development fund		2,555,547.28	
Add : Transferred from General Fund		179,523.00	2,735,070.28
CURRENT LIABILITIES & PROVISIONS :			
I) ECOS EYE HOSPITAL-LOCAL ACCOUNT (As per Schedule-A)		3,831,460.00	
II) ECOS FC ACCOUNT : GRANTS PENDING UTILISATION			
i)01.01.003-Treatment cost of Diabetic Retinopathy	9,878.00		
ii) Savings bank interest	21,487.50	31,365.50	
III) ECOS EYE HOSPITAL-OPTICAL SERVICES			
i) GST payable	57,541.35		
ii) Audit fees payable	23,600.00	81,141.35	
IV)ECOS ROTARY ROYAL EYE HOSPITAL SUNDRY CREDITORS :			
i) Community Development Medicinal Unit	21,133.00		
ii) Jagannath Offset	3,237.00		
iii)Audit fees payable	35,400.00	59,770.00	4,003,736.85



Total C/F-> 170,554,973.59

Balance Sheet as at 31-03-2019

	<u>ASSETS</u>	<u>Amount</u> ₹ (₹)
Fixed Assets (As per Schedule-F)		64,044,184.64
ECOS EYE HOSPITAL : LOCAL ACCOUNT		
I.D.FUND DEPOSITS :		
i) F.D. with SBI (Certified & Valued)	2,245,403.00	
ii) Interest accrued on F.D	385,996.00	
iii) Savings deposits with : SBI- A/c.No.52099776550	<u>103,671.28</u>	2,735,070.28
INVESETMENTS :		
Mutual Fund- ABREF	2,095,911.71	
Mutual Fund- Reliance	<u>13,374,429.00</u>	15,470,340.71
CURRENT ASSETS, LOANS & ADVANCES :		
A. Current Assets :		
Cash in hand		56,657.00
Cash at bank with :		
AXIS BANK LTD-A/C.NO.212010100012306	1,044,263.10	
HDFC A/C.50100197584894	673,815.34	
KMB-CA-A/C.NO.1914547407	342,669.00	
KMB SB A/C. NO.1914331785	4,125,026.00	
SBI-A/C.NO.52099776549	91,305.49	
SBI-A/C.NO.52099776561	444,601.39	
SBI-A/C.NO.62416577848	<u>182,273.00</u>	6,903,953.32
F.D with State Bank of India	46,320,999.00	
Interest Accrued on F.D	<u>1,152,329.00</u>	47,473,328.00
Closing Stock : (Valued, verified and certified by the management) (As per Schedule-B)		1,603,645.00
Sundry Receivables : (As per Schedule-C)		8,541,723.29
Security Deposit : Electricity Dept. Telephone Dept.	238,653.80 <u>4,750.00</u>	243,403.80
B. LOANS AND ADVANCES : (As per Schedule-D)		227,000.00
TDS (As per Schedule-E)		7,028,166.10

Total C/F-> 154,327,472.14



EMMANUEL COMMUNITY OPHTHALMIC SERVICES
ECOS EYE HOSPITAL
3RD TOTA STREET, BERHAMPUR,GM.

LIABILITIES

AMOUNT
(₹)

B/F->

170,554,973.59

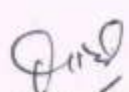
TOTAL

170,554,973.59

Place : Berhampur.

Date : 20/09/2019




Dr. Mihir Kumar Bal
Secretary.
ECOS Society.

Balance Sheet as at 31-03-2019

	ASSETS		Amount (₹)
		B/F->	154,327,472.14
ECOS FC ACCOUNT :			
CURRENT ASSETS, LOANS AND ADVANCES :			
CURRENT ASSETS :			
1. Cash in hand	200.00		
2. Cash at bank with Axis Bank Ltd. A/c.No.212010100012777	31,165.50		31,365.50
ECOS EYE HOSPITAL-OPTICAL SERVICES			
CURRENT ASSETS :			
Closing Stock :			
Optical Frame & Lens (Stock) (Valued,verified and certified by the management)		1,534,967.18	
Investments :			
Fixed Deposit with SBH	6,715,297.00		
Accrued Interest on Fixed Deposit	100,046.00	6,815,343.00	
Other Receivables :			
TDS on Fixed Deposits		88,123.00	
Closing Balances :			
i) Cash at Bank with SBI : A/c.No.62346445425	4,453,466.89		
ii) Cash in hand	31,333.89	4,484,800.78	12,923,233.96
ECOS ROTARY ROYAL EYE HOSPITAL :			
CURRENT ASSETS, LOANS AND ADVANCES :			
CURRENT ASSETS :			
i) Cash at Bank with Axis Bank Ltd.			
A/c.No.918010012402431	567,532.54		
A/c.No.918010019635520	172,019.45		
	739,551.99		
ii) Cash in hand	2,350.00	741,901.99	
SUNDRY RECEIVABLES :			
Rotary Eye Hospital, BBSR :			
DBCS,Khurdha	1,958,000.00		
RSBY	573,000.00	2,531,000.00	3,272,901.99
TOTAL			170,554,973.59

As per our report of the even date.

For Padhi & Co.

Chartered Accountants.



CA. Bhagban Padhi

Partner.

Membership No.15649

**EMMANUEL COMMUNITY OPHTHALMIC SERVICES
ECOS EYE HOSPITAL
3RD TOTA STREET, BERHAMPUR.**

Current Liabilities & Provisions :

Schedule-A

Amount in INR

A. Security Deposit :

OPTICAL SHOP RENT	30,000.00	
DOOT COURSE STUDENTS	5,000.00	35,000.00

B. Payable to Suppliers

ADISHAKTI CONSTRUCTION & REAL ESTATE	346070.00	
P ANAND REDDY (NEWS PAPER SUPPLIER)	334.00	
Parekh Integrated Services (P) Ltd. (For Phaco)	1040200.00	
Parekh Integrated Services Pvt Ltd. (Phaco-Centurion)	1998050.00	
VISION CARE	8400.00	
		3,393,054.00

C. Payable for Expenses

Audit fees payable	112,100.00	
ELECTRICITY CHARGES PAYABLE	52014.00	
Employee Professional Tax	4225.00	
ESI CONT PAYABLE TO GOVT	27926.00	
EYE CAMP ORG. EXP PAYABLE	9673.00	
PROVIDENT FUND PAYABLE	157451.00	363,389.00

D. Other Liabilities :

HONORARIUM PAYBLE TO STAFF	10449.00	
TDS ON PAYMENT (Eye Camp Org Exp)	163.00	
Travel Expenses Payable	29405.00	40,017.00

3,831,460.00

Closing Stock :

Schedule-B

Amount in INR

EYE MEDICINE-STOCK	902,680.00
HOSPITAL SUPPLIES-STOCK	191,083.00
INTRA OCULAR LENS-STOCK	509,882.00
	1,603,645.00

Sundry Receivables :

Schedule-C

Amount in INR

BIJU KRUSHAK KALYAN YOJANA (BK KY)	1,122,310.00
BIJU SWASTIYA KALYAN YOGNA (BSKY)	1,765,500.00
Care Netram LLP	6,000.00
DBCS, GANJAM	2,527,503.00
ECHS, RANCHI	879,254.79
ESIC, BHUBANESWAR.	418,891.00
FHPL (Family Health Plan TPA Ltd)	29,450.00
ICICI LOMBARD GENERAL INSURANCE CO LTD.	24,800.00
IREL, MATIKHALO	126,028.00
KCMT, ASKA	10,000.00
RASTRIYA SWASTY BIMA YOJANA (RSBY)	1,631,986.50
	8,541,723.29



Loans & Advances :**Schedule-D****Amount in INR****House Rent Advances :**

GURUDWARA SADH SANGAT, HOUSE OWNER, CHILIKA.	100,000.00	
SMT. RANJITA PANIGRAHI, HOUSE OWNER, HILLPATNA	10,000.00	
SMT. SAILA PATRA, HOUSE OWNER, KALUA STREET.	5,000.00	
SMT. RAJESWARI DAS, HOUSE OWNER, MAIN ROAD, BIJIPUR.	10,000.00	125,000.00

Advances to Suppliers :

EPSILON EYE CARE PVT LTD	22,500.00	
CARL ZEISS INDIA (BANGALORE) PVT. LTD.	50,000.00	
JAIN SURGICAL TRADERS	5,000.00	
MAX LIFE HEALTH ENTERPRISERS	13,000.00	
PRIYA BRATA ENTERPRISERS	5,000.00	
VEKY	6,500.00	102,000.00
		<u>227,000.00</u>

TDS**Schedule-E****Amount in INR**

TCS- Aditya Motors	10,150.00
TCS- FORCE MOTORS LTD.	11,191.00
TCS- Orissa Diesel Engines (P) Ltd.	10,119.00
TDS-Alcon India Pvt. Ltd.	1,000.00
TDS- ALLERGAN INDIA PVT LTD.	300.00
TDS-BBKY-NATIONAL INSURANCE	14,550.00
TDS- BKKY-NEW INDIA ASSURANCE	1,468,470.00
TDS-BKKY-PARAMOUNT HEALTH	738,270.00
TDS- CIPLA LIMITED	600.00
TDS- DBCS GM-CLAIM BILLS	50,480.00
TDS-ECHS Claim Bills,Ranchi	475,871.00
TDS-FGI-INS. CLAIM BILLS	5,442.00
TDS- FHPL- INS. CLAIM BILLS	933.00
TDS-ICICI LOMBARD-RSBY CLAIM BILLS	289,620.00
TDS-Ins-Chola Mandalam MS General Ins. Co. Ltd	2,790.00
TDS- Insu Claim- Paramount Health Services	4,355.00
TDS-INSU-ICICI LOMBARD GIC	2,520.00
TDS-IREL CLAIM BILLS	82,454.10
TDS-ITGI INSURANCE CLAIM BILL	739,057.00
TDS-KOTAK MAHINDRA GENERAL INS CO. LTD	2,430.00
TDS- MD INDIA HEALTH INS	4,479.00
TDS- NATIONAL INS. CO- CLAIM	45,386.00
TDS-NEW INDIA ASSU-CLAIM BILL	13,775.00
TDS ON RSBY CLAIM-HERITAGE	4,670.00
TDS on RSBY Claim- MEDICARE TPA	1,750.00
TDS ON TERM DEPOSITS	827,054.00
TDS-ORIENTAL INS. CO. LTD.	2,713.00
TDS-PARAMOUNT HEALTH INS.-RSBY BILLS	4.00
TDS-PHS-INS- CLAIM	1,500.00
TDS-RSBY-IFFCO TOKIO GEN. INS. CO. LTD	2,171,360.00
TDS-SBI Gen Ins Claim Bills	2,335.00
TDS - Security Deposit Interest (Southco)	4,632.00
TDS-TATA AIG GENERAL INS CO. LTD	2,945.00
TDS-United India Ins-Claim Bills	34,961.00
	<u>7,028,166.10</u>



CONSOLIDATED FIXED ASSETS SCHEDULE

1. ECOS EYE HOSPITAL

(Amount in INR)

A. LOCAL ACCOUNT							
Particulars	Balance as	Additions	Sale/ Trans.	Total	Rate of	Depn.	Balance as
	on 01-04-18	During the	During the		Depn.		on 31-03-2019
		year	year				
	(₹)	(₹)	(₹)	(₹)		(₹)	(₹)
Land & Building							
A. ECOS Old Building	588102.85	0.00	0.00	588102.85	5%	29405.14	558697.70
B. ECOS Staff Qr. -Hillpatna	349989.96	0.00	0.00	349989.96	5%	17499.50	332490.46
C. ECOS - (Toilet & Store Building)	1252116.84	0.00	0.00	1252116.84	5%	62605.84	1189511.00
D. ECOS Annex Building	15956060.11	0.00	0.00	15956060.11	5%	797803.01	15158257.11
Furniture & Fixture	778599.69	42500.00	0.00	821099.69	10%	82109.97	738989.72
Fire Extinguisher Equipment	380889.32	252343.00	0.00	633232.32	10%	63323.23	569909.09
Office & Other Equip.	2907117.50	9400.00	0.00	2916517.50	15%	437477.63	2479039.88
Eye Equipments	10642164.63	8266880.00	327338.00	16581706.63	15%	2487255.99	14094450.63
Vehicle	2590728.85	698000.00	0.00	3288728.85	15%	493309.33	2795419.52
Diesel Generator Set	329785.13	0.00	0.00	329785.13	15%	49467.77	280317.36
Total	35775554.88	7269123.00	327338.00	42717339.88		4520257.41	38197082.47

B. EYE DONATION CENTRE

Particulars	Balance as	Additions	Sale/Trans.	Total	Rate of	Depn.	Balance as
	on 01-04-18	During the	During the		Depn.		on 31-03-2019
		year	year				
	(₹)	(₹)	(₹)	(₹)		(₹)	(₹)
Land & Building							
Eye Instruments	4103.39	0.00	0.00	4103.39	15%	615.51	3487.88
Computer	6732.12	0.00	0.00	6732.12	15%	1009.82	5722.30
Scooter	16547.23	0.00	0.00	16547.23	15%	2482.08	14065.14
Refrigerator	2628.73	0.00	0.00	2628.73	15%	394.31	2234.42
Total	30011.47	0.00	0.00	30011.47		4501.72	25509.75

C. VISION CENTRE

Particulars	Balance as	Additions	Sale/Trans.	Total	Rate of	Depn.	Balance as
	on 01-04-18	During the	During the		Depn.		on 31-03-2019
		year	year				
	(₹)	(₹)	(₹)	(₹)		(₹)	(₹)
Electrical Equipment	29,298.10	-	-	29,298.10	15%	4,394.71	24,903.38
1. Gross Total (A+B+C)	35834864.44	7269123.00	327338.00	42776649.44		4529153.84	38247495.60



EMMANUEL COMMUNITY OPHTHALMIC SERVICES,
3RD TOTA STREET, BERHAMPUR
DIST.GANJAM, ODISHA.

CONSOLIDATED FIXED ASSETS SCHEDULE

2. ECOS SOCIETY (F.C ACCOUNT)

A. CBM PROJECT NO.P1663

(Amount in INR)

Particulars	Balance as on 01-04-18	Additions During the year	Sales/Trf. During the year	Total	Rate of Depn.	Depreciation	Balance as on 31-03-2019
Land & Building	1,519,576.37	-	-	1,519,576.37	5%	75,978.82	1,443,597.55
Furniture & Fixture	44,407.59	-	-	44,407.59	10%	4,440.76	39,966.83
Office & Other Equip.	425,435.90	-	-	425,435.90	15%	63,815.39	361,620.52
Eye Equipments	1,592,248.92	-	-	1,592,248.92	15%	238,837.34	1,353,411.58
Eye Equipments (Grants received in Kind)	4,707,803.90	-	-	4,707,803.90	0%	-	4,707,803.90
Energy & Water System	10,389.37	-	-	10,389.37	10%	1,038.94	9,350.44
Vehicle	320,100.28	-	-	320,100.28	15%	48,015.04	272,085.24
Motor Cycle	9,477.34	-	-	9,477.34	15%	1,421.60	8,055.74
Total	8,629,439.67	-	-	8,629,439.67		433,547.88	8,195,891.79

B. CBM PROJECT NO.2909-BMZ-MYP

Particulars	Balance as on 01-04-18	Additions During the year	Sales/Transf During the year	Total	Rate of Depn.	Depreciation	Balance as on 31-03-2019
4.1.1. INVESTMENTS :							
4.1.1.1. Medical Equipments :							
4.1.1.1- Phaco Machine	1,415,000.00			1,415,000.00			1415000.00
4.1.1.2- Microscope with Zoom	2,216,994.21			2,216,994.21			2216994.21
4.1.1.5. Equipment of Cabines	176,762.00			176,762.00			176762.00
4.1.1.6. Lift (ECOS)	1,230,904.87			1,230,904.87			1230904.87
4.1.1.10- Van	550,000.00			550,000.00			550000.00
4.1.1.2 Building Costs :							
4.1.1.7- Construction ECOS	11,379,811.89			11,379,811.89			11379811.89
4.1.1.4 Office Equipment							
4.1.1.13- Laptop	41,800.00			41,800.00			41800.00
4.1.1.14- Printer	20,800.00			20,800.00			20800.00
4.1.1.15- Filing Cabinet	13,900.00			13,900.00			13900.00
	17,045,972.97	-	-	17,045,972.97		0.00	17045972.97

2. Gross Total (A+B)	25,675,412.64	-	-	25,675,412.64	-	433,547.88	25,241,864.76
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EMMANUEL COMMUNITY OPHTHALMIC SERVICES,
3RD TOTA STREET, BERHAMPUR
DIST.GANJAM, ODISHA.

CONSOLIDATED FIXED ASSETS SCHEDULE

3. ECOS EYE HOSPITAL-OPTICAL SERVICE

Particulars	Balance as on 01-04-18	Additions During the year	Sales/Trf. During the year	Total	Rate of Depn.	Depn.	Balance as on 31-03-2019
Auto Edger Grinding Machine	94,403.30			94,403.30	15%	14,160.49	80,242.80
Computer & Accessories	15,399.18			15,399.18	15%	2,309.88	13,089.31
CR Cutter	3,053.43			3,053.43	15%	458.01	2,595.42
Trial Set	5,585.47			5,585.47	15%	837.82	4,747.65
Lenso Meter	79,836.25			79,836.25	15%	11,975.44	67,860.81
Manual Edger	7,415.56			7,415.56	15%	1,112.33	6,303.23
Edging Machine	9,367.21			9,367.21	15%	1,405.08	7,962.13
Furniture & Fixture	5,750.19	26,000.00		31,750.19	10%	3,175.02	28,575.17
Electrical Equipment		1,100.00		1,100.00	15%	165.00	935.00
3. Total	220,810.59	27,100.00		247,910.59		35,599.08	212,311.51

4. ECOS ROTARY ROYAL EYE HOSPITAL

Particulars	Balance as on 01-04-18	Additions During the year	Sales/Transf During the year	Total	Rate of Depn.	Depn.	Balance as on 31-03-2019
I) Hospital Account :							
Office & Other Equipment	125,910.50	43,992.00		169,902.50	15%	25,485.38	144,417.13
Eye Equipments & Instruments		63,679.00		63,679.00	15%	9,551.85	54,127.15
Furniture & Fixture	119,709.00	104,856.00	64,600.00	159,965.00	10%	15,996.50	143,968.50
Total	245,619.50	212,527.00	64,600.00	393,546.50		51,033.73	342,512.78
4. GROSS TOTAL (1+2+3+4)	61976707.17	7508750.00	391938.00	69093519.17		5049334.52	64044184.64

Place : Berhampur.

Date : 20/09/2019

Dr.Mihir Kumar Bai
Secretary.
ECOS Society.



As per our report of the even date.

Padhi & Co.

Chartered Accountants.



CA.Bhagban Padhi
Partner.

Membership No.15649

**EMMANUEL COMMUNITY OPHTHALMIC SERVICES
ECOS EYE HOSPITAL
3RD TOTA STREET, BERHAMPUR, GANJAM.**

EXPENDITURE	Amount in INR
ECOS EYE HOSPITAL : LOCAL ACCOUNT	
Administrative Exp. (Annexure-1)	425457.03
Establishment Exp. (Annexure-2)	18125570.00
Ambulance & Vehicle (Annexure-3)	313057.00
DOOT Course Expenses (Annexure-4)	2360.00
Eye Camp Expenses (Annexure-5)	2482615.00
Human Resoure Development (Annexure-6)	14480.00
Maintenance (Annexure-7)	1110824.00
Other Expenses (Annexure-8)	552696.00
Supplies (Annexure-9)	5908908.00
Taxes (Annexure-10)	65774.00
Utility (Annexure-11)	735193.00
Vision Centre Expenses - Chilika (Annexure-12)	143438.00
	<u>29,880,372.03</u>
ECOS FC ACCOUNT (As per Annexure-13)	3,024,684.80
ECOS EYE HOSPITAL-OPTICAL SERVICES (As per Annexure-14)	5,182,291.98
ECOS ROTARY ROYAL EYE HOSPITAL (As per Annexure-15)	7,387,066.24
	<u>45,474,415.05</u>
Depreciation	5,049,334.52
	<u>50,523,749.57</u>
Net Surplus	15,841,319.27
Total	<u><u>66,365,068.84</u></u>

Place : Berhampur

Date : 20/09/2019



[Signature]
Dr. Mihir Kumar Bal
Secretary,
ECOS Society.

**INCOME AND EXPENDITURE ACCOUNT FOR
THE PERIOD FROM 01-04-2018 TO 31-03-2019**

INCOME	Amount in INR
ECOS EYE HOSPITAL : LOCAL ACCOUNT	
Eye Camp Patients Receipts (Annexure-16)	357,615.00
In-Patients (Annexure-17)	12,580,820.00
Out-Patients (Annexure- 18)	9,129,015.00
Vision Centre Receipts : Chilika (Annexure-19)	139,199.00
DOOT Course : Receipts (Annexure- 20)	1,050.00
Referral Patient Fees (Annexure- 21)	22,053,202.00
Local Donation	68,200.00
Interest on Savings Bank Accounts	252,064.00
Interest on Fixed Deposit	3,349,315.00
Interest on Mutual Fund- ABREF	257,236.90
Misc Receipts	15,850.00
Bonus Receipts-Bharat Petroleum	7,472.00
Sundry Creditors Written Back	97,801.00
House Rent Staff Quarter Recovery	124691.00
	<u>48,433,530.90</u>
ECOS FC ACCOUNT : INCOME (As per Annexure-22)	3,022,126.50
ECOS EYE HOSPITAL-OPTICAL SERVICES (As per Annexure-23)	8,919,964.71
ECOS ROTARY ROYAL EYE HOSPITAL (As per Annexure-24)	5,989,446.73
TOTAL	<u>66,365,068.84</u>

As per our report of the even date.

For Padhi & Co.

Chartered Accountants.



CA. Bhagban Padhi

Partner.

Membership No.15649

EMMANUEL COMMUNITY OPHTHALMIC SERVICES
ECOS EYE HOSPITAL
3RD TOTA STREET, BERHAMPUR, GANJAM.

Administrative Charges	Annexure-1	Amount in INR
AUDIT EXPENES		660.00
Audit fees		112,100.00
BANK CHARGES		56,507.03
CONSULTANCY FEES		7,660.00
GRATUITY		40,000.00
HOSPITAL MEETING EXPENES		64,896.00
INTEREST ON TDS		4,370.00
INTERNET USAGE CHARGES		29,448.00
LEGAL FEES		15,000.00
MEMBERSHIP FEES		8,400.00
POSTAGE		6,179.00
RENEWAL OF REGN. CERTIFICATE (LABOUR OFFICE)		1,000.00
TELEPHONE CHARGES		8,981.00
TRAVEL AND CONVEYANCE		70,256.00
		425,457.03

Establishment Expenses	Annexure-2	Amount in INR
DOCTOR'S INSURANCE		2,360.00
ESI EMPLOYER CONTRIBUTION		232,869.00
HONORARIUM		695,639.00
LIC GROUP GRATUITY SCHEME		768,999.00
PF ADMINISTRATIVE CHARGES		71,813.00
PF EMPLOYER CONTRIBUTION		843,733.00
Professional Fees to Doctors		5,803,096.00
SALARY TO CONTRACT STAFF		2,467,469.00
SALARY TO REGULAR STAFF		6,071,862.00
STAFF HEALTH SCHEME		2,800.00
TRAINEE STIPEND		1,164,930.00
		18,125,570.00

Ambulance & Vehicle	Annexure-3	Amount in INR
MOTOR CYCLE RUNNING & MAIN.		13,667.00
VEHICLE INSURANCE & ROAD TAX		78,366.00
VEHICLE MAINTENANCE		73,480.00
VEHICLE RUNNING		147,544.00
		313,057.00

DOOT COURSE EXPENSES	Annexure-4	
DOOT COURSE : EXAMINATION FEES		2,360.00

Eye Camp Expenses	Annexure-5	Amount in INR
BKKY-PATIENT TRAVEL ALLOWANCE		192,500.00
BSKY- TRAVEL ALLOWANCE		55,100.00
EYE CAMP : PATIENT TRANSPORT BY HIRE VEHICLE		112,280.00
EYE CAMP : Vehicle Insurance		40,645.00
EYE CAMP : VEHICLE MAINTENANCE		227,754.00
EYE CAMP : VEHICLE RUNNING		367,535.00
EYE CAMP - ORGANISATION & PUBLICITY		812,772.00
EYE CAMP-OTHERS		4,190.00
EYE CAMP-PATIENT FOOD		296,742.00
EYE CAMP-STAFF FOOD & TRANSPORT		131,397.00
RSBY- PATIENT TRAVEL ALLOWANCE		241,700.00
		2,482,615.00



Human Resource Development**Annexture-6****Amount in INR**

SEMINAR & CONFERENCE
STAFF WELFARE

2,350.00

12,130.00

14,480.00

Maintenance**Annexture-7****Amount in INR**

BUILDING MAINTENANCE
Building Mantence(Annex)
COMPUTER MAINTENANCE
ELECTRICAL MAINTENANCE
ELETRICAL EQUIPMENT MAINTENANCE
ELEVATOR MAINTENANCE
EYE EQUIPMENT MAINTENANCE
EYE INSTRUMENT MAINTENANCE
Fire Equipmnet Maintenance
FURNITURE MAINTENANCE
GENERAL MAINTENANCE
Staff Quater Maintance

259,774.00

34,783.00

134,301.00

181,660.00

4,775.00

52,510.00

290,477.00

7,168.00

111,703.00

120.00

32,103.00

1,450.00

1,110,824.00

Other Expenses**Annexture-8****Amount in INR**

ADVERTISEMENT
DISCOUNT-INSURANCE CLAIM
DISCOUNT ON IREL CLAIM BILLS
FUNCTION & CELEBRATION
GUEST EXPENSES
HOUSE KEEPING
LAUNDRY
MISC EXPENSES
TRANSPORTATION CHARGES
WASTE DISPOSAL

243,644.00

12,385.00

4,959.00

56,444.00

200.00

15,216.00

5,469.00

8,803.00

12,970.00

192,606.00

552,696.00

Supplies**Annexture-9****Amount in INR**

CONTACT LENSE
EYE MEDICINES
HOSPITAL SUPPLIES
INTRA OCULAR LENSE (IOL)
LABORATORY SUPPLIES
LINEN & BEDDING
NEWS PAPER & PERIODICALS
SPECTACLES
STATIONERY & PRINTING

35,423.00

3,877,476.00

393,684.00

1,264,511.00

1,501.00

5,310.00

4,459.00

104,414.00

222,130.00

5,908,908.00

Taxes**Annexture-10****Amount in INR**

LAND TAX
MUNICIPAL TAX
PROFESSIONAL TAX-HOSPITAL
WATER TAX

249.00

60,141.00

2,500.00

2,884.00

65,774.00



Utility	Annexure-11	Amount in INR
ELECTRICITY CHARGES		475,591.00
ELECTRICITY CHARGES "EAB"		111,821.00
GAS & K.OIL		41,913.00
GENERATOR RUNNING & MAINT.		105,868.00
		<u>735,193.00</u>

Vision Centre Expenses- Chilika	Annexure-12	Amount in INR
HOUSE RENT-VISION CENTER, CHILIKA		120,000.00
VC : ELECTRICAL MAINATENANCE		367.00
VC-ELECTRICITY CHARGES		3,331.00
Vision Center : Waste Disposal		9,435.00
VISION CENTRE : TRAVEL & CONVEYANCE		10,305.00
		<u>143,438.00</u>

ECOS FC ACCOUNT : EXPENDITURE	Annexure-13	Amount in INR
CBM Project No.3599-MYP		
01.01.003-TREATMENT COST OF DR	190,122.00	
01-01.004- IOLs for Cataract Surgery	280,000.00	
01.01.02-CONSUMABLES AND TRAETMENT COST-CAT SURGERY	900,000.00	
01.02.001-SCREENING GLAUCOMA,CAT,DR AND OTHER OD	475,000.00	
01.02.002-SPECTACLES FOR CHILDREN	225,000.00	
01.02.004-Strengthen Referral System	20,000.00	
02.02- Networking and Sensitize	50,000.00	
03.01.001-Community Awareness on Available Eye Care	31,492.00	
04.01.001-PROJECT MANAGER	240,000.00	
04.01.002-PROJECT ACCOUNTANT	180,000.00	
04.02 -Audit Fees	25,000.00	
IOL In-Kind	408,000.00	3,024,614.00
Bank Charges		70.80
		<u>3,024,684.80</u>

ECOS EYE HOSPITAL-OPTICAL SERVICE : EXPENDITURE	Annexure-14	Amount in INR
Opening Stock		
Optical Frame & Lens (Stock)		1,374,966.39
Purchase Accounts		
Intra Ocular Lens- Intra State	17,142.88	
Optical-Frames,Lens & Accessories (Inter State)	1,305,524.14	
Optical-Frames, Lens & Accessories(Intra State)	1,022,513.98	
Stationery (Intra State)	1,240.00	2,346,421.00
Direct Expenses		
Courier Charges	10,590.00	
Transportation Charges	11,513.20	22,103.20
Indirect Expenses		
Audit fees	23,600.00	
Bank Charges	5,343.71	
Consultancy Charges	7,080.00	
Electrical Maintenance	1,350.00	
General Maintenance	1,200.00	
Miscellaneous Expenses	0.28	
Newspaper & Periodicals	1,925.00	
Salary to Deputed Staff	1,367,862.00	
Spectacle Fitting Labour Charges	3,121.00	
Stationery & Printing	20,991.80	
Sundry Receivables & Advances Write-Off	1,927.60	
Telephone Charges	4,400.00	1,438,801.39
		<u>5,182,291.98</u>



ECOS ROTARY ROYAL EYE HOSPITAL : EXPENDITURE**Annexure-15****Amount in INR****ADMINISTRATIVE EXPENSES :**

AUDIT EXPENSES	280.00	
AUDIT FEES	35,400.00	
BANK CHARGES	4,438.26	
HOSPITAL MEETING EXPENSES	1,045.00	
HOUSE RENT-STAFF QUARTER & HOSPITAL	1,177,000.00	
INTERNET USAGE CHARGES	21,771.00	
POSTAGE	530.00	
TELEPHONE CHARGES	1,042.00	
TRAVEL AND CONVEYANCE	11,645.00	1,253,151.26

ESTABLISHMENT EXPENSES :

Professional Fees to Doctors	982,975.00	
SALARY TO CONTRACT STAFF	1,958,900.00	2,941,875.00

Indirect Expenses :**AMBULANCE & VEHICLES :**

VEHICLE INSURANCE & ROAD TAX	30.00	
VEHICLE MAINTENANCE	1,200.00	1,230.00

EYE CAMP EXPENSES :

EYE CAMP : PATIENT TRANSPORT BY HIRE VEHICLE	195,751.00	
Eye Camp : Vehicle Insurance	8,750.00	
EYE CAMP : VEHICLE MAINTENANCE	40,559.00	
EYE CAMP:VEHICLE RUNNING (OMNI AMBULANCE)	114,097.79	
EYE CAMP:VEHICLE RUNNING (T-18)	279,806.69	
EYE CAMP - ORGANISATION & PUBLICITY	183,395.00	
EYE CAMP-OTHERS	57,200.00	
EYE CAMP-PATIENT FOOD	180,762.00	
EYE CAMP-STAFF FOOD & TRANSPORT	144,706.00	
RSBY- PATIENT TRAVEL ALLOWANCE	59,000.00	1,264,027.48

STAFF WELFARE

2,718.00

MAINTENANCE :

BUILDING MAINTENANCE	17,480.00	
COMPUTER MAINTENANCE	13,923.00	
ELECTRICAL MAINTENANCE	33,767.00	
EYE EQUIPMENT MAINTENANCE	76,600.00	
GENERAL MAINTENANCE	18,754.00	160,524.00

OTHER EXPENSES :

ADVERTISEMENT	32,910.00	
FUNCTION & CELEBRATION	400.00	
MISC EXPENSES	28,811.00	
TRANSPORTATION CHARGES	21,016.00	
WASTE DISPOSAL	31,100.00	
Sundry Receivables Write-Off	450,302.98	564,539.98

SUPPLIES :

EYE MEDICINES	593,433.00	
EYE SPECTACLES	34,928.00	
HOSPITAL SUPPLIES	20,664.00	
INTRA OCULAR LENSE (IOL)	402,807.52	
STATIONERY & PRINTING	17,284.00	1,069,116.52

UTILITY :

ELECTRICITY CHARGES	126,134.00	
GAS & K.OIL	3,750.00	129,884.00
		7,387,066.24



Eye Camp Patients Receipts :

EYE CAMP : SURGERY & OTHERS
 EYE CAMP : TREATMENT (M)
 EYE CAMP : TREATMENT (S)
 EYE CAMP - CONSULTANCY

Annexure-16**Amount in INR**

25,000.00
 279,965.00
 28,150.00
 24,500.00
357,615.00

In Patient Fees

IP : BED CHARGES
 IP : OPERATION PKG CHARGES
 IP : SUBSIDISED OPERATION CHARGES

Annexure-17**Amount in INR**

2,000.00
 11,217,270.00
 1,361,550.00
12,580,820.00

Out Patient Fees

OP : A-SCAN
 OP : AUTO-REFRACTOMETER
 OP : B-SCAN
 OP : CONSULTANCY
 OP : CONTACT LENS
 OP : FUNDUS
 OP : GONIO SCOPY
 OP : INVESTIGATION CHARGES (CORNEAL PACHYMETER)
 OP : KERATOMETRY
 OP : LABORATORY
 OP : LASER
 OP : OCT
 OP : OPERATION (MINOR)
 OP : OTHERS
 OP : PERIMETRY
 OP : REFRACTION FEES
 OP : REGISTRATION
 OP : TREATMENT (M)
 OP : TREATMENT (S)

Annexure-18**Amount in INR**

14,100.00
 20.00
 52,700.00
 1,853,580.00
 43,750.00
 31,500.00
 500.00
 8,280.00
 7,000.00
 8,700.00
 130,400.00
 202,500.00
 48,500.00
 16,150.00
 22,860.00
 134,880.00
 969,250.00
 5,448,074.00
 136,271.00
9,129,015.00

Vision Centre Receipts : Chilika

VC-OP-REGISTRATION
 VC-OP-TREATMENT(MEDICINE)

Annexure-19**Amount in INR**

17,500.00
 121,699.00
139,199.00

DOOT Course : Receipts

SALE OF APPLICATION

Annexure-20**Amount in INR**

1,050.00
1,050.00

Referral Patient Fees :

BKKY PATIENT-OPERATION CHARGES
 BSKY PATIENTS- OPEARTION CHARGES
 DBCS-PT. OPERATION CHARGES
 ECHS-RANCHI-OPERATION FEES
 ECHS-RANCHI-TREATMENT FEES
 ESIC-OPERATION FEES
 FHPL -CATARACT SURGERY FEES
 ICICI-OPERATION CHARGES
 IREL - CATARACT SURGERY FEES
 IREL - TREATMENT FEES
 KCMT-CATARACT SURGERY FEES
 KCMT-CONSULTANCY FEES
 MD INDIA-OPERATION CHARGES
 PHS : Operation Charges
 RSBY PATIENT- OPERATION CHARGES

Annexure-21**Amount in INR**

6,929,000.00
 1,765,500.00
 2,796,000.00
 914,361.00
 182,427.00
 259,406.00
 181,500.00
 50,000.00
 191,400.00
 20,508.00
 68,000.00
 5,850.00
 16,000.00
 91,850.00
 8,581,400.00
22,053,202.00



ECOS FC ACCOUNT : INCOME**Annexure-22****Amount in INR****Grant-In-Aid :**CBM Project No.3599-MYP
Grant-In-Kind2,626,492.00
408,000.00
3,034,492.00

Savings bank interest

19,000.00

3,053,492.00

Less : Grants pending utilisation.i) 01.01.003-Treatment cost of Diabetic Retinopathy
ii) Savings bank interest9,878.00
21,487.50

31,365.50

3,022,126.50**ECOS EYE HOSPITAL-OPTICAL SERVICES : INCOME****Annexure-23****Amount in INR****Sales Accounts**

Optical Shop Sales Receipts

6,816,623.91

Indirect IncomesBank Interest
Interest on fixed deposits
Misc. Receipts
Sundry Creditors Written-Back72,849.00
438,261.00
52,642.00
4,621.62

568,373.62

Closing Stock

Optical Frame & Lens (Stock)

1,534,967.18

8,919,964.71**ECOS ROTARY ROYAL EYE HOSPITAL : INCOME****Annexure-24****Amount in INR****Direct Incomes :****EYE CAMP PATIENT FEES :**

EYE CAMP : SURGERY & OTHERS

40,000.00

IN PATIENT FEES :IP:CHALAZION CHARGES
IP : OPERATION PKG CHARGES
IP : SUBSIDISED OPERATION CHARGES2,000.00
858,357.00
165,850.00

1,026,207.00

OUT PATIENT FEES :OP : A-SCAN
OP : CONSULTANCY
OP : OPERATION (MINOR)
OP : OTHERS
OP : REGISTRATION
OP : TREATMENT (M)17,500.00
900.00
7,600.00
980.00
182,500.00
173,075.00

382,555.00

Indirect Incomes :**REFERRAL PATIENT FEES :**DBCS Patients Operation Fees
RSBY Patients Operation Fees1,958,000.00
2,435,000.00

4,393,000.00

BANK INTEREST

17,524.25

BONUS RECEIPTS-BHARAT PETROLEUM

120.48

BUILDING EXPENSES RECOVERY

40,000.00

MISC. RECEIPTS

40.00

OPTICAL SHOP RENT

90,000.00

5,989,446.73**As per our report of the even date.****For Padhi & Co.**

Chartered Accountants.

CA. Bhagban Padhi.

Partner.

Membership No.15649.

Place : Berhampur.

Date : 20/09/2019

Dr. Mihir Kumar Bal
Secretary.
ECOS Society.

Notes forming part of accounts :

1. The accrual method of accounting have been adopted in determining the financial results.
2. The stocks of medicine, surgical goods and other hospital supplies have been valued on the basis of cost or net realizable value which ever is less.
3. The debit and credit balances are in the process of confirmation.
4. The agreement for running the eye hospital with RIHF Rotary Club of BBSR Royal Eye Care Centre Trust, BBSR, has been repudiated on mutual consent on 31/12/2018. In consequence thereof, the accounts have been merged with ECOS Society Account.
5. For facilitating the patients, an optical service unit is being functioning, whereof, its state of affairs has been merged in the accounts.
6. For catering to the needs of the economical weaker section, the hospital has endeavoured and entered agreements with Rastriya Swasthiya Bima Yojana (RSBY), National Programme for Control of Blindness (NPCB), Biju Krushak Kalyan Yojana (BKkY) and Biju Swasthy Kalayan Yojana (BSKY) for restoring the eyesight of the have-nots by implementing various methods of treatment and awareness programme.
7. For rendering services to the public at large and enhance the infrastructure and render better services with modern technology, the organisation has entered an agreement with CBM, Germany, Whereof, foreign contribution has been received and utilised as per the specified guide lines.
8. The thrust of the organization being eradication of blindness. Medical services have been provided to 58153 nos. of patients, out of which total 8317nos. of cataract surgery has been conducted which includes 5558 nos. of economically backward patients.

As per our report of the even date

For Padhi & Co.

Chartered Accountants.



CA Bhagban Padhi
Partner.

Membership No.15649

Place : Berhampur.
Date : 20/09/2019

Secretary.
ECOS, Berhampur.

