



PDR & ASSOCIATES
Chartered Accountants

Plot No. L-3/76, Acharya Vihar
Near Water Tank, Bhubaneswar-751013
Ph. : 9437048570, 9437041968
Email: ddas_2001@yahoo.com
ppanda_22@yahoo.co.in

AUDITORS' REPORT

To,
The Secretary
SWABHIMAN, A DISABILITY INFORMATION AND RESOURCES CENTRE
A/98, BHDHA NAGAR, BHUBANESWAR, ORISSA-751006

We have examined the attached **CONSOLIDATED** Balance Sheet of **SWABHIMAN, A DISABILITY INFORMATION AND RESOURCES CENTRE, A/98, BUDHA NAGAR, BHUBANESWAR, ORISSA** as at 31st, March 2023, the Consolidated Income and Expenditure Account and Consolidated Receipt and Payment Account for the year ended on that date which are in agreement with the books of account maintained by the organization

These financial statements are the responsibility of the entity's management. 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 & perform the audit to obtain reasonable assurance whether the financial statements are free of material mis-statements. An audit includes examining on a test basis, evidence supporting the amounts & disclosures in the financial statements. An audit also includes assessing the accounting principles used & significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that, our audit provides a reasonable basis for our opinion

In our opinion and to the best of our information and according to the explanations given to us the said financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- (i) In case of the Balance sheet of the state of affairs of the above named organization as at 31st, March 2023.
- (ii) In case of the Income and Expenditure account of the Excess of expenditure over Income of its accounting year ending on 31st March 2023.

Place : Bhubaneswar
Date : 13.10.2023



For PDR & Associates
Chartered Accountants

Dweipayan Das
Dweipayan Das
(FCA, DISA)
Partner

SWABHIMAN
A DISABILITY INFORMATION AND RESOURCES CENTRE
A/98, BUDHA NAGAR, BHUBANESWAR -751006

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31ST MARCH, 2023

EXPENDITURES		AMOUNT(Rs.)		INCOMES	AMOUNT(Rs.)
To	Accommodation	1,04,349	By	Bank Interest	3,16,460
To	Assistive Devices	5,98,671	By	Programm Caution Money	26,000
To	Awards Prizes & Gifts	1,35,316	By	Mics. Income	55,550
To	Audit Fees	59,000			
To	Bank Charges	3,237	By	<u>Individual Donation</u>	
To	Carnival	3,04,726		Brajendra Kumar Mahapatra	30,000
To	Consultation Fees	1,80,000		Gagan Bihari Nityananda Chainy	25,000
To	Courier & Postage	8,190		Gayatri Devi	1,00,584
To	Capacity Building Training	26,420		Kamalkanta Lenka	5,001
To	Developing E-Therapy Video	1,50,000		Pradipta Mohanty	25,000
To	Developing Access & Teaching	79,500		Manjusmita Panda	40,000
To	Developing Video & SMC	40,000		Swati Panda	3,06,800
To	Disalogues in Disability	6,000		Prasanna Rao	6,00,892
To	Event	3,01,030			
To	E-TDS Filing Fees	6,000	By	<u>Institutional Donation</u>	
To	Interest on TDS Payment	2,321		CBM India Trust-Germany	7,19,817
To	Infrastructure Setup	1,27,533		Odisha Mining Corporation Ltd.	10,00,000
To	Festival of Joy	20,776		NCPEDP	4,50,000
To	Fooding & Water Expenses	5,49,192		SSEPD	5,00,000
To	Rent	2,000		World Food Programme India	11,23,650
To	Liaison With Child Protection	3,165		Dept. of Odia LL & Culture	1,00,000
To	Miscellaneous Expenses	20,226			



To	Medicine & First Aid	13,055			
To	Newspaper	4,443			
To	Photography & Videography	15,000			
To	Printing & Photocopy	2,04,209			
To	Professional Fees	1,50,000			
To	Resource Person	10,100			
To	Scholarship	3,09,625			
To	Stationary	7,494			
To	Salary, Honorarium & Professional F	10,18,109			
To	Schools Prepared for NIOS	10,000			
To	Swayam	4,35,296			
To	Technical Staff with Partners	15,000			
To	Teacher Supports	5,000			
To	Telephone & Fax	884			
To	Tenting	3,68,224			
To	T-Shirt	1,21,000			
To	Training of Anganwadis	1,37,052			
To	Training Local Education & Pro	1,00,000			
To	Travel & Fuel	3,45,059			
To	Venue	37,000			
To	Website & Social Media	2,249			
To	Welcome Kit	1,17,845			
To	Workshop	57,960			
To	Depreciation	2,58,259	To	Excess of Expenditure over Income	10,45,761
		64,70,515			64,70,515

Place : Bhubaneswar

Date : 13.10.2023

Souli Mohapatra
SWABHIMAN
A-98, Budha Nagar
Bhubaneswar-751006



For PDR & Associates
Chartered Accountants

Dweipayan Das
CA. Dweipayan Das
Partner
Mem. No. 059698

SWABHIMAN
A DISABILITY INFORMATION AND RESOURCES CENTRE
A/98, BUDHA NAGAR, BHUBANESWAR -751006
CONSOLIDATED BALANCE SHEET
AS AT 31ST MARCH, 2023

LIABILITIES	AMOUNT(RS)	AMOUNT(RS)	ASSETS	AMOUNT(RS)
General Fund :			Fixed Assets :	
Opening Balance	59,10,062			
Less : Excess of Expenditure over Income	10,45,761	48,64,302	(As Per Schedule I)	7,00,530
CURRENT LIABILITIES :			CURRENT ASSETES :	
Liability for Expenses	1,06,201			
Salary Payable	4,96,912			
Audit Fees Payable	59,000			
TDS Payable	1,56,919		TDS Receivable	39,500
Consultancy Fees Payable	8,53,400			
Rent Payable	27,000			
	16,99,432	16,99,432	Closing Balances :	
			Axis A/c No.-911010049628487-FC	13,18,225
GOI For Access Audit Work		32,31,520	SBI- A/c No.31642583208	77,14,114
Grant Received in Advance			Bank-SBI- Delhi A/c No.40204814716-FC	22,700
(For Fy-2022-2023)			Cash-in-Hand	185
		97,95,254		97,95,254

Place : Bhubaneswar
Date : 13.10.2023

Paul's Mohapatra
SWABHIMAN
A-98, Budha Nagar
Bhubaneswar-751006



For PDR & Associates
Chartered Accountants
Dweipayan Das
CA. Dweipayan Das
Partner
Mem. No.059698

SWABHIMAN
A DISABILITY INFORMATION AND RESOURCES CENTRE
A/98, BUDHA NAGAR, BHUBANESWAR -751006

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR
THE YEAR ENDED ON 31ST MARCH, 2023

RECEIPTS		AMOUNT(Rs.)	PAYMENTS		AMOUNT(Rs.)
To	<u>Opening Balances :</u>		By	Accommodation	1,53,029
	Bank-SBI- A/c No.31642583208	1,25,29,505	By	Assistive Devices	5,98,671
	Bank-Axis A/c No.911010049628487-FC	22,83,596	By	Awards Prizes & Gifts	1,59,316
	Bank-SBI-Delhi A/c No.40204814716-FC	18,693	By	Audit Fees	59,000
	Cash in Hand	19	By	Bank Charges	3,237
To	Bank Interest	3,16,460	By	Books in Alternative Format	33,000
To	Programm Caution Money	26,000	By	Carnival	3,04,726
To	Mics. Income	1,05,550	By	Courier & Postage	9,815
			By	Capacity Building Training	26,420
			By	Consulation Fee	7,40,000
			By	Disalogues in Disability	6,000
To	<u>Individual Donation</u>		By	Developing E-Therapy Video	1,50,000
	Brajendra Kumar Mahapatra	30,000	By	Developing Video & SMC	40,000
	Gagan Bihari Nityananda Chainy	25,000	By	Developing Access & Teaching	79,500
	Gayatri Devi	1,00,584	By	Electricity	36,000
	Kamalkanta Lenka	5,001	By	Event	3,01,030
	Pradipta Mohanty	25,000	By	E-TDS Filing Fees	6,000
	Manjusmita Panda	40,000	By	Festival of Joy	20,776
	Swati Panda	3,06,800	By	Fooding & Water Expenses	7,41,307
	Prasanna Rao	6,00,892	By	Health Assessment Fee	18,260
			By	Infrastructure Setup	1,27,533
To	<u>Institutional Donation</u>		By	ICRC	1,67,703
	CBM India Trust-Germany	7,19,817	By	Insurance -Bus	49,098
	Odisha Mining Corporation Ltd.	9,80,000	By	Liaison With Child Protection	3,165
	SSEPD	5,00,000	By	Livelihood Support	3,96,800
	World Food Programme India	11,23,650	By	Mobile ICRC	1,17,226
	Dept. of Odia LL & Culture	1,00,000	By	Miscellaneous Expenses	22,776
	NCPEDP	4,50,000	By	Medicine & First Aid	13,055
			By	Newspaper	4,443
			By	Photography & Videography	1,45,000
			By	Physiotherapy	57,000
			By	Printing & Photocopy	4,38,433



		By Professional Fees	1,56,000
		By Rent	3,30,000
		By Repair & Maintenance	50,111
		By Resource Person	39,700
		By Road Tax - Bus	82,160
		By Schools Prepared for NIOS	10,000
		By Scholarship	3,09,625
		By Stationary	11,118
		By Speech Therapy	96,339
		By Salary , Honorarium & Professional Fees	28,59,592
		By Swayam	4,32,419
		By T-Shirt	74,407
		By TDS Paid	59,664
		By Training of Anganwadis	1,37,052
		By Technical Staff with Partners	15,000
		By Travel & Fuel	5,39,032
		By Training Local Education & Pro	1,00,000
		By Telephone & Fax	20,771
		By Tuition	1,08,100
		By Teacher Supports	5,000
		By Tenting	3,64,684
		By Venue	63,440
		By Welcome Kit	1,17,845
		By Website & Social Media	34,188
		By Workshop	57,960
		By Yoga	47,300
		By Computer & Printer	78,450
		By Furniture & Fixture	3,068
		By Closing Balances:	
		Bank-Axis A/c No.911010049628487-FC	13,18,225
		Bank-SBI-A/c No.31642583208	77,14,114
		Bank-SBI-Delhi A/c No.40204814716- FC	22,700
		Cash in Hand	185
	2,02,86,568		2,02,86,568

Place : Bhubaneswar

Date : 13.10.2023

Swabhiman Mohapatra
SWABHIMAN
A-98, Budha Nagar
Bhubaneswar-751006



For PDR & Associates
Chartered Accountants
Dweipayan Das
CA. Dweipayan Das
Partner
Mem. No.059698

SWABHIMAN A DISABILITY INFORMATION AND RESOURCES CENTRE
A/98, BUDHA NAGAR,
BHUBANESWAR -751006

General Fixed Assets Depreciation Account as per Income Tax Act for the year ending 31.03.2023

Schedule - I

Particulars	Rate	WDV as on 01.04.2022	Addition >180 days	Addition <180 days	Deletion	Total	Dep. During the year	WDV As on 31.03.2023
Books	40%	37	-	-	-	37	15	22
Computers & Printers	40%	94,990	-	78,450	-	1,73,440	53,686	1,19,754
Furniture & Fixture	15%	1,04,896	-	3,068	-	1,07,964	15,965	92,000
Projector Stand	10%	1,014	-	-	-	1,014	101	913
Bus	30%	5,80,283	-	-	-	5,80,283	1,74,085	4,06,198
Air Conditioner	15%	84,037	-	-	-	84,037	12,606	71,431
Cellphone	15%	11,100	-	-	-	11,100	1,665	9,435
Cutting Machine	15%	914	-	-	-	914	137	777
Total		8,77,271	-	81,518	-	9,58,789	2,58,259	7,00,530

Sanjay Mohapatra
SWABHIMAN
A-98, Budha Nagar
Bhubaneswar-751006

