



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 2024**, 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 2024.
- (ii) In case of the Income and Expenditure account of the Excess of expenditure over Income of its accounting year ending on 31st March 2024.

Place : Bhubaneswar
Date : 14.09.2024



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 BALANCE SHEET
AS AT 31ST MARCH, 2024

LIABILITIES	AMOUNT(RS)	AMOUNT(RS)	ASSETS	AMOUNT(RS)
General Fund :			Fixed Assets :	
Opening Balance	48,64,302			
Less : Excess of Expenditure over Income	33,58,408	15,05,894	(As Per Schedule I)	8,20,381
CURRENT LIABILITIES :				
Liability for Expenses	4,465			
Salary Payable	3,31,912		CURRENT ASSETES :	
Audit Fees Payable	59,000			
TDS Payable	13,345		TDS Receivable	59,140
	4,08,722	4,08,722	Closing Balances :	
			Axis A/c No.-911010049628487-FC	10,10,528
			SBI- A/c No.31642583208	21,85,178
			Bank-SBI- Delhi A/c No.40204814716-FC	23,321
			Cash-in-Hand	185
GOI For Access Audit Work		21,84,117		
Grant Received in Advance				
		40,98,733		40,98,733

Place : Bhubaneswar
Date : 14.09.2024

Swabhiman
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, 2024**

RECEIPTS		AMOUNT(Rs.)	PAYMENTS		AMOUNT(Rs.)
To	Opening Balances :		By	Accommodation	2,23,468
	Bank-SBI- A/c No.31642583208	77,14,114	By	Awards Prizes & Gifts	1,31,266
	Bank-Axis A/c No.911010049628487-FC	13,18,225	By	Audit Fees	59,000
	Bank-SBI-Delhi A/c No.40204814716-FC	22,700	By	Air Conditioner	83,000
	Cash in Hand	185	By	Bank Charges	997
			By	Bid Charges	22,050
			By	Books	60
To	Bank Interest	1,47,041	By	Books in Alternative Format	40,767
To	Mics. Income	75,601	By	Courier & Postage	5,871
To	IT Refund	6,360	By	Computer Peripherals	2,099
			By	Computer & Printer	8,350
To	Individual Donation		By	Coffee Machine	15,900
	Ajay Pattnaik	10,000	By	Ceiling Fan	4,770
	A.L Jagannath	1,00,000	By	Camp Materials	18,325
	Asit Kumar Behera	5,000	By	Consulation Fee	24,74,400
	Gayatri Devi	50,000	By	Electricity	36,000
	Kamalakanta Lenka	5,001	By	E-TDS Filing Fees	6,500
	Lalatendu Bhoi	2,000	By	Festival of Joy	1,62,416
	Manjusmita Panda	30,000	By	Fooding & Water Expenses	12,55,192
	Priyadarshi Mohapatra	2,00,000	By	Furniture & Fixture	2,42,934
	Subhakanta Rout	10,000	By	Health Assessment Fee	7,188
	Swati Panda	1,00,000	By	Interest on TDS	3,846
	Swatishree Maharana	2,000	By	Insurance -Bus	47,131
			By	Miscellaneous Expenses	16,442
To	Institutional Donation		By	Newspaper	4,145
	CBM India Trust-Germany		By	Photography & Videography	1,85,350
	Odisha Mining Corporation Ltd.	9,80,000	By	Printing & Photocopy	3,47,824
	SSEPD		By	Rent	3,51,000
	World Food Programme India		By	Repair & Maintanance	1,44,168
	Dept. of Odia LL & Culture	1,00,000	By	Road Tax - Bus	19,760
	NCPEDP	5,85,000	By	Scholarship	3,33,735
	Dept. of Tourism (GoO)	2,94,000	By	Stationary	22,699
	Deputy Director Gen. Gopabandhu Academy of Admini.	51,000	By	Speech Therapy	29,810
	Disabled Peoples International	3,21,000	By	Salary , Honorarium & Professional Fees	20,32,948
	Received from GOI for Access Audit Work	9,74,000	By	T-Shirt	1,38,803
	SNM Groups (Vishal Metalics Pvt)	1,50,000	By	TDS Paid	3,35,236
	Utkal Charitable Trust	6,00,000	By	Training of Anganwadis	1,41,640

Continue.....

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



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

By	Travel & Fuel	4,43,380
By	Telephone & Fax	11,889
By	Tuition	11,500
By	Teacher Supports	54,000
By	Tenting	9,13,126
By	Venue	33,780
By	Welcome Kit	1,50,458
By	Website & Social Media	31,454
By	Workshop	18,938
By	Yoga	10,400
By	Closing Balances:	
	Bank-Axis A/c No.911010049628487-FC	10,10,528
	Bank-SBI-A/c No.31642583208	21,85,178
	Bank-SBI-Delhi A/c No.40204814716- FC	23,321
	Cash in Hand	185

1,38,53,227

1,38,53,227

Place : Bhubaneswar

Date : 14.09.2024

Swabhiman Mohapatra

SWABHIMAN
A-98, Budha Nagar
Bhubaneswar-751006



For PDR & Associates
Chartered Accountants

Dweepayan Das
CA. Dweepayan Das
Partner
Mem. No.059698

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, 2024

EXPENDITURES		AMOUNT(Rs.)		INCOMES		AMOUNT(Rs.)
To	Accommodation	2,19,968	By	Bank Interest		1,47,041
To	Awards Prizes & Gifts	1,31,266	By	Misc. Income		75,601
To	Audit Fees	59,000				
To	Bid Charges	22,050				
To	Books in Alternative Format	40,767				
To	Bank Charges	997	By	<u>Individual Donation</u>		
To	Consultation Fees	17,65,000		Ajay Pattnaik		10,000
To	Courier & Postage	5,871		A.L. Jagannath		1,00,000
To	Computer peripherals	2,099		Asit Kumar Behera		5,000
To	Camp Materials	18,325		Gayatri Devi		50,000
To	Electricity	36,000		Kamalakanta Lenka		5,001
To	E-TDS Filing Fees	6,500		Lalatendu Bhoi		2,000
To	Interest on TDS Payment	1,525		Manjusmita Panda		30,000
To	Insurance - Bus	47,131		Priyadarshi Mohapatra		2,00,000
To	Festival of Joy	1,62,416		Subhakanta Rout		10,000
To	Fooding & Water Expenses	7,92,475		Swati Panda		1,00,000
To	Rent	3,60,000		Swatishree Maharana		2,000
To	Health Assessment Fee	7,188				
To	Miscellaneous Expenses	16,442	By	<u>Institutional Donation</u>		
To	Newspaper	4,145		Odisha Mining Corporation Ltd.		10,00,000
To	Photography & Videography	1,85,350		NCPEDP		5,85,000
To	Printing & Photocopy	3,53,988		Dept. of Odia LL & Culture		1,00,000
				Dept. of Tourism (GoO)		3,00,000

Continue.....

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



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

To Rod Tax - bus	19,760	Deputy Director Gen. Gopabandhu Academy of Admini.	51,000
To Repair & Maintenance	1,44,168	Disabled Peoples International	3,21,000
To Scholarship	3,33,735	Received from GOI for Access Audit Work	9,74,000
To Stationary	22,699	SNM Groups (Vishal Metalics Pvt)	1,50,000
To Salary,Honorarium & Professional F	14,92,448	Utkal Charitable Trust	6,00,000
To Sign language Interpreter	4,500		
To Speech Therapy	29,810		
To Teacher Supports	54,000		
To Telephone & Fax	11,889		
To Tenting	9,17,109		
To Tution	11,500		
To T-Shirt	34,923		
To Travel Allowance	12,000		
To Training of Anganwadis	1,41,640		
To Travel & Fuel	2,27,174		
To Venue	33,780		
To Website & Social Media	31,454		
To Welcome Kit	1,50,458		
To Workshop	18,938		
To Yoga	10,400		
To Depreciation	2,35,163	To Excess of Expenditure over Income	33,58,408
	81,76,051		81,76,051

Place : Bhubaneswar

Date : 14.09.2024

Swabhiman

SWABHIMAN
A-98, Budha Nagar
Bhubaneswar-75



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

Schedule - I

Consolidated Fixed Assets Depreciation Account as per Income Tax Act for the year ending 31.03.2024

Particulars	Rate	WDV as on 01.04.2023	Addition >180 days	Addition <180 days	Deletion	Total	Dep. During the year	WDV As on 31.03.2024
Books	40%	22	60	-	-	82	33	49
Computers & Printers	40%	1,19,754	8,350	-	-	1,28,104	51,241.60	76,862
Ceiling Fan	40%	-	-	4,770	-	4,770	954.00	3,816
Furniture & Fixture	15%	92,000	41,000	2,01,934	-	3,34,934	35,095	2,99,839
Projector Stand	10%	913	-	-	-	913	91.30	822
Bus	30%	4,06,198	-	-	-	4,06,198	1,21,859.40	2,84,339
Air Conditioner	15%	71,431	83,000	-	-	1,54,431	23,164.65	1,31,266
Cellphone	15%	9,435	-	-	-	9,435	1,415.25	8,020
Cutting Machine	15%	777	-	-	-	777	116.55	660
Coffee Machine	15%	-	-	15,900	-	15,900	1,192.50	14,708
Total		7,00,530	1,32,410	2,22,604	-	10,55,544	2,35,163	8,20,381



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

Soubh Mohapatra
SWABHIMAN
A-98, Budha Nagar
Bhubaneswar-75



The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

UDIN

UDIN (CONS)

Unique Document Identification Number(UDIN) for Practicing Chartered Accountants

[Dashboard](#) [Generate UDIN](#) [Bulk UDIN for Certificates](#) [List UDIN](#) [Saved Draft List](#) [FAQs](#) [Profile](#)

You have logged in as: CA DWEIPAYAN DAS (059698)

Last login: 04/10/2024 | 17:39:13

UDIN GENERATED

Your document has been submitted successfully.

Unique Document Identification Number (UDIN) for this document is **24059698BKHHVF9353**

[GENERATE ANOTHER UDIN](#)

[EXIT/LOGOUT](#)

DISCLAIMER

This UDIN System has been developed by ICAI to facilitate its members for verification and certification of the documents and for securing documents and authenticity thereof by Regulators.

However, ICAI assumes no responsibility of verification and certification of document(s) carried out by the Members and the concerned member(s) shall alone be responsible therefore.

Copyright 2024 All rights reserved to the ICAI