AUDITOR'S REPORT

&

AUDITED ANNUAL FINANCIAL STATEMENT

OF

SERVICES CENTRE FOR THE DISABLED (SCD)

AT: NEHRU NAGAR, PO- TITILAGARH, DIST-BOLANGIR (ODISHA)

FOR THE YEAR ENDING 31ST. MARCH 2019

AUDITED BY-
M/S.O.M.KEJRIWAL & Co.
CHARTERED ACCOUNTANTS
JAGANNATH PARA, BOLANGIR
TEL: 06652-230464(O)
06654-220051(R)
CELL: 9437030464

M/s. O.M. KEJRIWAL & Co.
CHARTERED ACCOUNTANTS

Ref.No…………………
Date……………………

B O L A N G I R
At: Jagannath Para
P.O/Dist.: Bolangir– 767001
Tel.No.(06652) 230464 (O)
(06654) 220051 (R)
E-mail- omkbgr@gmail.com
Mobile: -9437030464

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **"SERVICES CENTRE FOR THE DISABLED" (SCD), AT: NEHRU NAGAR, POST: TITILAGARH, DIST: BOLANGIR (ODISHA)** as at 31st March, 2019 and also the Receipt & Payment Account & Income & Expenditure Account for the year ended on that date annexed hereto. These financial statements are the responsibility of the Organization. Our responsibility is to express an opinion on the 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 the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to the above and notes on account, we further report that: -

a) 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;
b) In our opinion, proper books of account as required by law have been kept by the Organization so far as it appears from our examination of books;
c) The Balance Sheet and the Income & Expenditure Account dealt with in this report are in agreement with the books of account.

Subject to the foregoing, in our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view.

I) In the case of Balance Sheet, of the state of affairs of the Organization as at 31st. March, 2019 and
II) In the case of the Income & Expenditure Account of the expenses of the Organization for the year ended on that date.
III) In the case of the Receipt & Payment Account of the Organization for the year ended on that date.

For M/s.O.M.KEJRIWAL & Co
Chartered Accountants

23/9/19

S.K.Padhi, F.C.A.
Partner
M.No.056918
Firm Regd. No: 314144E

O.M. KEJRIWAL & CO. BALANGIR CHARTERED ACCOUNTANTS

Place: Bolangir
Date: 23.09.2019

Service Care for the Disabled

(Education & Rehabilitation of PwDs)
NEHRU NAGAR, TITILAGARH - 767 033
Bolangir District. ODISHA
Mob: 9437039915

S.C.D.Eye Hospital

PIPALPADAR,MANIGAON,TITILAGARH-767033
Bolangir District. ODISHA
Mob: 9438555784(Hospital)

E.mail <scd _tig@yahoo.in>/<mail@scd.org.in>Web:www.scd.org.in

Registered under Societies Registration Act. Vide No. BLG 375-5 0f 1985 Dated 11.04.1985
NITI Aayog Goverment of India-NGO DARPAN UNIQUE ID:OR/2016/0109442
Registered under Foreign Contribution Regulation Act. Vide No.104840015 Dated 09.09.1985

CONSOLIDATED ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2019

	SCHEDULE NUMBER	AMOUNT AS AT 31st March 2019	AMOUNT AS AT 31st March 2018
SOURCES OF FUNDS :			
01 SOURCES OF FUNDS			
Capital Fund	01	1,39,40,835.76	1,19,15,745.03
Capital Grant	02	2,65,78,418.45	2,65,78,418.45
02 LOANS (Liability)			
Liabilities	03	34,65,603.31	19,02,887.43
03 CURRENT LIABILITIES			
Provisions	04	30,22,546.00	9,16,797.00
Total		**4,70,07,403.52**	**4,13,13,847.91**
APPLICATION OF FUNDS:			
04 FIXED ASSETS	05	3,47,49,290.57	3,47,05,364.37
05 CAPITAL ASSETS			
Deposits (Assets)	06	1,87,252.00	1,65,621.00
Advances (Assets)	07	11,89,161.00	15,80,589.00
Sundry Debtors	08	2,50,000.00	2,50,000.00
Tax Deducted At Sources	09	7,85,798.00	6,19,638.00
Receivable from Government Programme	10	90,83,000.00	35,14,000.00
Closing Stock	11	1,04,216.24	51,605.37
Cash in hand	12	8,620.46	43,329.46
Cash at Bank	13	6,50,065.25	3,83,700.71
Total		**4,70,07,403.52**	**4,13,13,847.91**

Auditor's Report
As per our report even dated attached herewith
For M/S O.M. KEJRIWAL & CO.
Chartered Accountants

23/09/19

S.K.Padhi, FCA
Partner
M.No-056918 / Firm Regn. No. 314144E

For, Services Centre for the Disabled

PLACE: TITILAGARH
DATE: 16.09.2019

Secretary
Secretary
SCD , Titilagarh

Treasurer
Treasurer
SCD, Titilagarh

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CONSOLIDATED ACCOUNT

SCHEDULES FORMING TO THE BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD FROM 1ST APRIL 2018 TO 31ST MARCH 2019

SOURCES OF FUNDS

CAPITAL FUND : (SCHEDULE - 1)

Sl No.	PARTICULAR	Opening Balance 01.04.2018	Balance Transferred from Income & Expenditure Account Debit	Credit	Closing Balance 31.03.2019
	Capital Fund	1,19,15,745.03		20,25,090.73	1,39,40,835.76

CAPITAL GRANT : (SCHEDULE - 2)

Sl No.	PARTICULAR	Opening Balance 01.04.2018	Debit during the year	Credit during the year	Closing Balance 31.03.2019
	E & R FC Account				
01	Cardinal Ledger Grant	16,00,573.49	-	-	16,00,573.49
02	Christoffel Blindenmission, Germany	39,49,621.17	-	-	39,49,621.17
03	Project Help	3,60,393.75	-	-	3,60,393.75
04	UNICEF	1,10,000.00	-	-	1,10,000.00
	EYE CARE FC Account				
01	Christoffel Blindenmission, Germany	1,47,01,660.04	-	-	1,47,01,660.04
	BMZ FC Account				
01	P: 2909-BMZ-MYP	37,31,700.00	-	-	37,31,700.00
	E & R Non-FC Account				
01	SCD Local Account	44,400.00	-	-	44,400.00
02	CBM - Microfinance	1,00,000.00	-	-	1,00,000.00
	EYE HOSPITAL Account				
01	Eye Hospital	1,68,915.00	-	-	1,68,915.00
02	Government of India	17,75,000.00	-	-	17,75,000.00
	SPECT Account				
01	Spect Account	36,155.00	-	-	36,155.00
	Capital Grant TOTAL	2,65,78,418.45	-	-	2,65,78,418.45

LOANS (Liability) : (SCHEDULE -3)

Sl No.	PARTICULAR	Opening Balance 01.04.2018	Debit during the year	Credit during the year	Closing Balance 31.03.2019
	Bank CC/OD/ Loan :				
01	CC Account 11163290929	6,77,058.43	1,07,50,893.00	1,15,56,276.88	14,82,442.31
02	Bank Loan A/c 35648135308	10,07,081.00	4,20,000.00	1,02,332.00	6,89,413.00
	Loan				
01	Asha Training Programme	2,18,748.00	25,000.00	-	1,93,748.00
02	Prahallad Rai Agrawal	-	-	8,00,000.00	8,00,000.00
03	Santilata Choudhury	-		3,00,000.00	3,00,000.00
	LOANS (LIABILITY) TOTAL	19,02,887.43	1,11,95,893.00	1,27,58,608.88	34,65,603.31

CURRENT LIABILITIES : (SCHEDULE -4)

Sl No.	PARTICULAR	Opening Balance 01.04.2018	Debit during the year	Credit during the year	Closing Balance 31.03.2019
	Govt. Grant-in-Aid Account Payable / Provisions				
01	Ajanta Traders	-	-	19,260.00	19,260.00
02	Ashok General Stores	-	-	1,20,556.00	1,20,556.00
03	Behera Gas Enterprises	-	-	38,092.00	38,092.00
04	Dadiji Enterprises	-	-	2,945.00	2,945.00
05	Dayasagar Chandan	-	-	17,120.00	17,120.00
06	Durga Hardware Store	-	-	6,970.00	6,970.00
07	Ghanashyam Subudhi	-	-	1,15,858.00	1,15,858.00
08	Motilal Sharma	-	-	2,460.00	2,460.00
09	Nishikant Bag	-	-	12,098.00	12,098.00
10	Prusti Pustak Bhandar	-	-	34,478.00	34,478.00
		-	-	3,69,837.00	3,69,837.00

Cont. ... ... Page 2

O.M. KEJRIWAL & CO. CHARTERED ACCOUNTANTS BALANGIR

Services Centre for the Disabled Titilagarh SCD

Service Cere for the Disabled
(Education & Rehabilitation of PwDs)
NEHRU NAGAR, TITILAGARH - 767 033
Bolangir District. ODISHA
Mob: 9437039915

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Sl No.	PARTICULAR	Opening Balance 01.04.2018	Debit during the year	Credit during the year	Closing Balance 31.03.2019
	B/f	-	-	3,69,837.00	3,69,837.00
	Govt. Grant-in-Aid Account Payable / Provisions				
11	Sai Medical Store	-	-	14,919.00	14,919.00
12	Santosh Kumar Agarawal	-	-	11,262.00	11,262.00
13	SCD Local Account	-	-	41,361.00	41,361.00
		-	-	4,37,379.00	4,37,379.00
	Cash Credit Account Payable / Provisions				
01	Alcon Laboratories(India)Pvt.Ltd.	-	-	92,100.00	92,100.00
02	Ambika Agencies	-	-	98,114.00	98,114.00
03	Appasamy Associates	-	-	1,46,316.00	1,46,316.00
04	Art Sport	-	-	4,000.00	4,000.00
05	Balaji Electricals	-	-	11,070.00	11,070.00
06	Dr Agasti	-	-	74,200.00	74,200.00
07	Dr. Patra	-	-	1,56,000.00	1,56,000.00
08	Dr.Sahu	-	-	2,85,600.00	2,85,600.00
09	Electricity Charges Payable	-	-	3,08,705.00	3,08,705.00
10	Hi-tech Computer Services	-	-	16,070.00	16,070.00
11	Lath Distributors	-	-	27,042.00	27,042.00
12	M/s O.M.Kajriwal & Co	-	-	22,420.00	22,420.00
13	Ophthalmic Implant	1,89,084.00	1,89,084.00	-	-
14	Parekh Integrated Servicesw Ltd.	-	-	13,000.00	13,000.00
15	Rakesh Tilak & Co	-	-	20,000.00	20,000.00
16	Shree Krishna Traders	-	-	46,196.00	46,196.00
17	Utkal Printers	-	-	44,420.00	44,420.00
18	Vision Care (IOL)	7,27,713.00	2,13,315.00	1,13,551.00	6,27,949.00
19	Vision Care (Medicine)	-	-	32,205.00	32,205.00
20	Provident Fund	-	3,23,296.00	3,48,988.00	25,692.00
21	Professional Tax	-	12,250.00	13,725.00	1,475.00
22	Salary Payable	-	46,579.00	5,79,172.00	5,32,593.00
	CURRENT LIABILITIES TOTAL	9,16,797.00	7,84,524.00	28,90,273.00	30,22,546.00

FIXED ASSETS : (SCHEDULE -5)

Sl No.	PARTICULAR	Value as on 01.04.2018	Addition during the year	Deletion during the year	Net Value as on 31.03.2019
	E & R FC Account				
	IMMOVABLE ASSETS				
01	Building	35,09,161.51	-	-	35,09,161.51
02	Land and Land Development	7,80,918.50	-	-	7,80,918.50
03	Park & Playground	1,84,213.80	-	1,84,213.80	-
	MOVABLE ASSETS				
04	Educational Equipments	5,83,809.25	-	-	5,83,809.25
05	Electrical Equipment	2,11,947.76		-	2,11,947.76
06	Furniture & Fixture	4,50,837.46		-	4,50,837.46
07	Hostel Equipments	1,94,192.74		-	1,94,192.74
08	Musical Instruments	52,611.98		-	52,611.98
09	Plant & Machinery	2,37,483.37		-	2,37,483.37
10	Vehicle/Cycle	10,41,483.40		-	10,41,483.40
		72,46,659.77	-	1,84,213.80	70,62,445.97

Cont. ... ... Page 3

O.M. KEJRIWAL & CO. CHARTERED ACCOUNTANTS BALANGIR

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Sl No.	PARTICULAR	Value as on 01.04.2018	Addition during the year	Deletion during the year	Net Value as on 31.03.2019
	EYE CARE FC Account				
	IMMOVABLE ASSETS				
01	Bore Well	1,07,826.00	-	-	1,07,826.00
02	Land & Building	1,19,17,596.04	-	-	1,19,17,596.04
	MOVABLE ASSETS				
03	Hospital/Medical Equipments	18,37,516.10	-	-	18,37,516.10
04	Vehicle/Motor cycle	7,08,722.00	-	-	7,08,722.00
		1,45,71,660.14	-	-	1,45,71,660.14
	BMZ FC Account				
	MOVABLE ASSETS				
01	Phaco Machine	14,15,000.00	-	-	14,15,000.00
02	Yag Laser	13,00,000.00	-		13,00,000.00
03	B-Scans	9,38,000.00	-	-	9,38,000.00
04	Air Conditioner	80,000.00	-	-	80,000.00
		37,33,000.00	-	-	37,33,000.00
	DOMESTIC Account				
	IMMOVABLE ASSETS				
01	Park & Playground	42,280.00	-	42,280.00	-
	MOVABLE ASSETS			-	-
01	Vehicle/Cycle	2,120.00	-	-	2,120.00
		44,400.00	-	42,280.00	2,120.00
	EYE HOSPITAL Account				
	IMMOVABLE ASSETS				
01	Land, Building	46,15,527.46	1,23,000.00	-	47,38,527.46
02	Open Well	21,200.00	-	-	21,200.00
	MOVABLE ASSETS				
03	Air Conditioner	2,62,205.00	33,000.00	-	2,95,205.00
04	Cable TV	31,790.00	-	-	31,790.00
05	Camera	33,000.00	-	-	33,000.00
06	Computer	2,63,697.00	-	-	2,63,697.00
07	Computer Printer	16,500.00	-	-	16,500.00
08	Fire Extinguinsher	14,300.00	-	-	14,300.00
09	Fridge	15,000.00	-	-	15,000.00
10	Furniture & Fixture	55,099.00	-		55,099.00
11	Generator	30,300.00	-		30,300.00
12	Hospital Equipments	6,89,785.00	21,840.00	-	7,11,625.00
13	LCD Projector	-	33,000.00	-	33,000.00
14	RO Water Plant	14,190.00	-	-	14,190.00
15	Stabilizer	52,960.00	7,500.00	-	60,460.00
16	Television	60,400.00	-	-	60,400.00
17	Vehicle/Motor cycle	28,35,598.00	-	-	28,35,598.00
18	Water Cooler	17,560.00	-	-	17,560.00
19	Water Pump	44,378.00	52,080.00	-	96,458.00
		90,73,489.46	2,70,420.00	-	93,43,909.46
	Spect Account				
	MOVABLE ASSETS				
01	Spect Equipment	36,155.00	-	-	36,155.00
		36,155.00	-	-	36,155.00
	FIXED ASSETS GRAND TOTAL	**3,47,05,364.37**	**2,70,420.00**	**2,26,493.80**	**3,47,49,290.57**

Centre for the Disabled Services Titilagarh SCD

D.M. KEJRIWAL & CO. CHARTERED ACCOUNTANTS BALANGIR

Contd. ... ... Page 4

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Sl No.	PARTICULAR	Opening Balance 01.04.2018	Debit during the year	Credit during the year	Closing Balance 31.03.2019
	DEPOSIT & INVESTMENT : (SCHEDULE - 6)				
01	Security Deposit (Telephone)	2,100.00	-	-	2,100.00
02	Security Deposit (WESCO) (School)	570.00	-	-	570.00
03	Bank Guaranty (NRHM)	23,038.00	1,631.00	-	24,669.00
04	Security Deposit (SIRD)	10,000.00	20,000.00	-	30,000.00
05	Security Deposit (WESCO)	1,19,913.00	-	-	1,19,913.00
06	Security Deposit (SSEPD)	10,000.00	-	-	10,000.00
	DEPOSIT & INVESTMENT TOTAL	1,65,621.00	21,631.00	-	1,87,252.00
	LOAN & ADVANCE (Assts) : (SCHEDULE - 7)				
01	Adv - AMG India International,Tig	3,00,000.00	-	-	3,00,000.00
03	Adv - Anupam Choudhury	60,000.00	92,285.00	1,40,320.00	11,965.00
04	Adv - Pratus Ranjan Suna	4,00,000.00	6,40,000.00	8,10,000.00	2,30,000.00
05	Adv - Sailendu Nanda	24,410.00			24,410.00
06	Adv - Sudeep Maharana	7,13,679.00	-	2,84,754.00	4,28,925.00
07	Adv - Aenla Deep	-	10,000.00	-	10,000.00
08	Adv - Prana Ranjan Sagar	-	10,000.00	-	10,000.00
09	Adv - Paresh Kumar Bag	-	15,000.00	-	15,000.00
10	Adv - Prasanta Kumar Pattnaik	82,500.00	-	25,000.00	57,500.00
11	Adv - Pratus Ranjan Suna (Soceity)	-	60,000.00	-	60,000.00
12	Adv - Government Account	-	41,361.00	-	41,361.00
	ADVANCE TOTAL	15,80,589.00	8,68,646.00	12,60,074.00	11,89,161.00
	SUNDRY DEBTORS : (SCHEDULE - 8)				
01	Jain Traders	2,50,000.00	-	-	2,50,000.00
	SUNDRY DEBTORS TOTAL	2,50,000.00	-	-	2,50,000.00
	TAX DEDUCTED AT SOURCES : (SCHEDULE - 9)				
01	RSBY	5,59,800.00	1,65,350.00	-	7,25,150.00
02	SBI	31,527.00	-	-	31,527.00
03	WESCO	2,790.00	810.00	-	3,600.00
04	ASHA	25,521.00	-	-	25,521.00
	TDS TOTAL	6,19,638.00	1,66,160.00	-	7,85,798.00
	RECEIVABLE FROM GOVERNMENT PROGRAMME : (SCHEDULE -10)				
	Govt. Grant-in-Aid Account Receivable				
01	Govt. of Odisha, SSEPD Department	-	4,38,000.00	-	4,38,000.00
	Cash Credit Account Receivable				
01	DBCS	35,14,000.00	71,04,000.00	19,73,000.00	86,45,000.00
02	GPDP	-	15,37,864.00	15,37,864.00	-
03	RSBY	-	16,53,500.00	16,53,500.00	-
	Total Receivable	35,14,000.00	1,07,33,364.00	51,64,364.00	90,83,000.00

STOCK IN HAND : (SCHEDULE - 11)

Drugs/Consumables

Sl No.	PARTICULAR	Opening Balance 01.04.2018	Credit during the year	Debit during the year	Closing Balance 31.03.2019
01	Drugs/Consumables	51,605.37	2,63,420.00	2,10,809.13	1,04,216.24

Cont. ... ... Page 5

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Sl No.	PARTICULAR	Opening Balance 01.04.2018	Closing Balance 31.03.2019
	CASH IN HAND : (SCHEDULE -12)		
01	E & R Non-FC Account	212.46	314.46
02	CC Account	43,117.00	226.00
03	Spect A/c No	-	8,080.00
	CASH IN HAND TOTAL	43,329.46	8,620.46
	CASH AT BANK : (SCHEDULE -13)		
	A/c No: 11163185982 / SBI(FC)	15,399.50	14,001.50
	A/c No: 11163185993/SBI (Local E & R)	2,20,249.00	1,14,210.83
	A/c No: 1116318600/SBI (Local E & R)	31,359.83	-
	A/c No: 1116318600/SBI (Govt)	-	38,952.50
	Online Account	23,495.00	3,96,740.04
	A/c No: 12019026204/ UGB(7612)(Spect)	93,197.38	86,160.38
	CASH AT BANK TOTAL	3,83,700.71	6,50,065.25

Auditor's Report
As per our report even dated attached herewith
For M/S O.M. KEJRIWAL & CO.
Chartered Accountants
23/9/19
S.K.Padhi, FCA
Partner
M.No-056918 / Firm Regn. No. 314144E

O.M. KEJRIWAL & CO. CHARTERED ACCOUNTANTS BALANGIR

PLACE: TITILAGARH
DATE: 16.09.2019

For, Services Centre for the Disabled

Secretary | Kmaharana Treasurer
Secretary SCD, Titilagarh | **Treasurer SCD, Titilagarh**

Services Centre for the Disabled SCD Titilagarh

Service Cere for the Disabled

(Education & Rehabilitation of PwDs)
NEHRU NAGAR, TITILAGARH - 767 033
Bolangir District. ODISHA
Mob: 9437039915

S.C.D.Eye Hospital

PIPALPADAR,MANIGAON,TITILAGARH-767033
Bolangir District. ODISHA
Mob: 9438555784(Hospital)

E.mail <scd _tig@yahoo.in>/<mail@scd.org.in>Web:www.scd.org.in

Registered under Societies Registration Act. Vide No. BLG 375-5 0f 1985 Dated 11.04.1985
NITI Aayog Goverment of India-NGO DARPAN UNIQUE ID:OR/2016/0109442
Registered under Foreign Contribution Regulation Act. Vide No.104840015 Dated 09.09.1985

CONSOLIDATED ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2018 TO 31ST MARCH 2019

Account Head	Annexture / Schedule	EXPENDITURE 01.04.2018 to 31.03.2019	INCOME 01.04.2018 to 31.03.2019
CBM Funds	I	18,86,102.00	18,85,530.00
Domestic Account :	II	1,39,925.00	1,03,990.00
Maintenance of Students	III	4,37,718.50	4,38,000.00
Uniform Cloth for Inmates	IV	44,329.00	73,000.00
Government Programme	V	63,01,085.00	-
Hoispital Account	VI	43,29,015.84	52,26,811.00
Capital Expenditure	VII	70,070.00	-
Spect Account	VIII	3,06,857.00	4,07,900.00
Reimbursement of Travelling		23,810.00	23,810.00
Bank Charges		826.00	-
Provisions :	4	28,90,273.00	
DBCS Receivable :	10		1,07,33,364.00
Drugs/Consumable :	11	2,10,809.13	
Sale of Park & Play Ground materials		42,280.00	
Demolish Park & Play Ground		1,84,213.80	
Excess of Income over Expenditure transferred to Balance Sheet		20,25,090.73	
Grand Total		*1,88,92,405.00*	*1,88,92,405.00*

Auditor's Report
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For M/S O.M. KEJRIWAL & CO.
Chartered Accountants

23/9/19

S.K.Padhi, FCA
Partner
M.No-056918 / Firm Regn. No. 314144E

O.M. KEJRIWAL & CO. BALANGIR CHARTERED ACCOUNTANTS

For, Services Centre for the Disabled

PLACE: TITILAGARH
DATE: 16.09.2019

Secretary
Secretary
SCD, Titilagarh

Kmaharana
Treasurer
Treasurer
SCD, Titilagarh

Services Centre for the Disabled Titilagarh SCD

Service Cere for the Disabled

(Education & Rehabilitation of PwDs)
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CONSOLIDATED ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2018 TO 31ST MARCH 2019

Account Head	Annexure / Schedule	RECEIPTS			PAYMENTS		
		01.04.2018 to 31.12.2018	For the Period 01.01.2019 to 31.03.2019	01.04.2018 to 31.03.2019	01.04.2018 to 31.12.2018	For the Period 01.01.2019 to 31.03.2019	01.04.2018 to 31.03.2019
CBM Funds	I	14,55,530.00	4,30,000.00	18,85,530.00	14,56,102.00	4,30,000.00	18,86,102.00
Domestic Account :	II	72,070.00	31,920.00	1,03,990.00	37,811.00	1,02,114.00	1,39,925.00
Maintenance of Students	III	4,38,000.00	-	4,38,000.00	4,36,030.50	1,688.00	4,37,718.50
Uniform Cloth for Inmates	IV	-	73,000.00	73,000.00	-	44,329.00	44,329.00
Government Programme	V	-	-	-	52,95,565.00	10,05,520.00	63,01,085.00
Hoispital Account	VI	32,42,131.00	19,84,680.00	52,26,811.00	30,95,856.24	12,33,159.60	43,29,015.84
Capital Expenditure	VII	-	-	-	2,17,490.00	1,23,000.00	3,40,490.00
Spect Account	VIII	3,14,197.00	93,703.00	4,07,900.00	2,23,076.00	83,781.00	3,06,857.00
Reimbursement of Travelling		23,810.00	-	23,810.00	23,810.00	-	23,810.00
Bank Charges		-	-	-	177.00	649.00	826.00
Loans (Liability) :	3			1,27,58,608.88			1,11,95,893.00
Provisions :	4						7,84,524.00
Deposit (Assets)	7			-			21,631.00
Advance (Assets) :	8			12,60,074.00			8,68,646.00
Tax Deducted At Sources	9			-			1,66,160.00
Receivable from Govt. Programe :	10			51,64,364.00			
Drugs/Consumable :	11						2,63,420.00
Total				2,73,42,087.88			2,71,10,432.34
-		Opening Balance			Closing Balance		
		Cash	43,329.46		Cash	8,620.46	
		Bank	3,83,700.71	4,27,030.17	Bank	6,50,065.25	6,58,685.71
Grand Total				2,77,69,118.05			2,77,69,118.05

Auditor's Report
As per our report even dated attached herewith
For M/S O.M. KEJRIWAL & CO.
Chartered Accountants

23/9/19

For, Services Centre for the Disabled

PLACE: TITILAGARH
DATE: 16.09.2019

Secretary
Secretary
SCD, Titilagarh

Kmaharana
Treasurer
Treasurer
SCD, Titilagarh

O.M. KEJRIWAL & CO.
BALANGIR
CHARTERED ACCOUNTANTS

S.K.Padhi, FCA
Partner
M.No-056918 / Firm Regn. No. 314144E

Services Centre for the Disabled
SCD
Titilagarh

Service Care for the Disabled

(Education & Rehabilitation of PwDs)
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Bolangir District. ODISHA
Mob: 9437039915

S.C.D.Eye Hospital

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CONSOLIDATED ACCOUNT

ANNEXTURE TO RECEIPT & PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2018 TO 31ST MARCH 2019

Account Head	RECEIPTS			PAYMENTS		
		For the Period			For the Period	
	01.04.2018 to 31.12.2018	01.01.2019 to 31.03.2019	01.04.2018 to 31.03.2019	01.04.2018 to 31.12.2018	01.01.2019 to 31.03.2019	01.04.2018 to 31.03.2019
Annexture - I						
CBM Funds						
IOL for Catract Surgeries (In Kind)	3,74,000.00	-	3,74,000.00	3,74,000.00	-	3,74,000.00
Consumables & Treatment Costs	3,81,530.00	2,00,000.00	5,81,530.00	3,82,495.00	2,00,000.00	5,82,495.00
Subsidies for Poor Patients	4,50,000.00	75,000.00	5,25,000.00	4,50,187.00	75,000.00	5,25,187.00
Community Awareness on Eye Care Services	-	50,000.00	50,000.00	-	50,000.00	50,000.00
Project Co-ordinatior Salary	1,35,000.00	45,000.00	1,80,000.00	1,35,000.00	45,000.00	1,80,000.00
Accountant Salary	90,000.00	30,000.00	1,20,000.00	90,000.00	30,000.00	1,20,000.00
Livelihood Co-ordinatior Salary	-	30,000.00	30,000.00	-	30,000.00	30,000.00
Audit Fees	25,000.00	-	25,000.00	24,420.00	-	24,420.00
Sub total of Annexture - I	14,55,530.00	4,30,000.00	**18,85,530.00**	14,56,102.00	4,30,000.00	**18,86,102.00**
Annexture - II						
Domestic Account :						
Membership fees	70.00	-	70.00	-		-
Donation	-	-	-	-		
Agricultural Income	-		-	-		-
Other Receipts from community	72,000.00	20,000.00	92,000.00	-		-
Sale proceeds of Park material scraps	-	11,920.00	11,920.00	-		-
Bank Charges	-		-	184.00	649.00	833.00
General Maintenance	-		-	28,827.00	21,167.00	49,994.00
Repair & Maintenance	-		-	8,800.00	35,590.00	44,390.00
Travelling Expenses	-		-	-	39,968.00	39,968.00
Utensils (Kitchen)	-		-	-	4,740.00	4,740.00
Observation of Special Days	-		-	-	-	-
Sub total of Annexture - II	72,070.00	31,920.00	**1,03,990.00**	37,811.00	1,02,114.00	**1,39,925.00**
Annexture - III						
Grant-in-Aid Account (Being Grant-in-Aid received from SSEPD Deptt. Government of Odisha towards Maintenance of Children with Disabilities)						
Special School VI						
01 Fooding	1,31,750.00	-	1,31,750.00	1,31,228.00	-	1,31,228.00
02 Bedding & Clothing	15,500.00	-	15,500.00	15,124.00	-	15,124.00
03 Education	15,500.00	-	15,500.00	15,500.00	-	15,500.00
04 Contingencies	6,200.00	-	6,200.00	4,220.50	-	4,220.50
05 Medical Expenses	6,200.00	-	6,200.00	7,632.00	-	7,632.00
06 Building Maintenance	10,850.00	-	10,850.00	10,360.00	-	10,360.00
Special School HI	-	-	-			-
01 Fooding	1,78,500.00	-	1,78,500.00	1,77,748.00	-	1,77,748.00
02 Bedding & Clothing	21,000.00	-	21,000.00	20,795.00	-	20,795.00
03 Education	21,000.00	-	21,000.00	21,000.00	-	21,000.00
04 Contingencies	8,400.00	-	8,400.00	8,634.00	1,688.00	10,322.00
05 Medical Expenses	8,400.00	-	8,400.00	9,849.00	-	9,849.00
06 Building Maintenance	14,700.00	-	14,700.00	13,940.00	-	13,940.00
Sub total of Annexture - III	4,38,000.00	-	4,38,000.00	4,36,030.50	1,688.00	4,37,718.50

Cont.... ... 2

Service Cere for the Disabled
(Education & Rehabilitation of PwDs)
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S.C.D.Eye Hospital
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Registered under Foreign Contribution Regulation Act. Vide No.104840015 Dated 09.09.1985

Account Head	RECEIPTS For the Period			PAYMENTS For the Period		
	01.04.2018 to 31.12.2018	01.01.2019 to 31.03.2019	01.04.2018 to 31.03.2019	01.04.2018 to 31.12.2018	01.01.2019 to 31.03.2019	01.04.2018 to 31.03.2019
Annexture - IV						
Uniform Cloth for Inmates						
Special School VI	-	42,000.00	42,000.00	-	26,494.00	26,494.00
Special School HI	-	31,000.00	31,000.00	-	17,835.00	17,835.00
Sub total of Annexture - IV	-	73,000.00	73,000.00	-	44,329.00	44,329.00
Annexture - V						
Government Programme						
DBCS Expenses						
Organisation/Publicity	-	-	-	5,12,387.00	3,85,806.00	8,98,193.00
Transportation of Patients	-	-	-		57,106.00	57,106.00
IOLs	-	-	-	5,78,472.00	2,78,876.00	8,57,348.00
Salary & Consultation Charges	-	-	-	26,14,587.00	2,83,732.00	28,98,319.00
ASHA Training Expenses	-	-	-	-	-	-
RSBY Patient TA & other Expenses	-	-	-	61,200.00	-	61,200.00
PRI Training Expenses				15,28,919.00	-	15,28,919.00
Sub total of Annexture - V	-	-	-	52,95,565.00	10,05,520.00	63,01,085.00
Annexture - VI						
Hoispital Account:						
Registration Charges	3,54,378.00	1,04,630.00	4,59,008.00	-		-
Examination Charges	34,800.00	13,350.00	48,150.00	-		-
Other Charges	83,370.00	-	83,370.00	-		-
OT Charges	27,59,858.00	18,66,700.00	46,26,558.00	-		-
Interest Received from Bank	1,631.00	-	1,631.00	-		-
Interest Received from WESCO	8,094.00	-	8,094.00	-		-
Audit & Professional Fees	-	-	-	-	-	-
Bank Charges	-	-	-	10,942.86	10,523.60	21,466.46
Bank Bus Loan Interest	-	-	-	80,397.00	21,935.00	1,02,332.00
CC Bank Interest	-	-	-	86,533.00	38,943.00	1,25,476.00
Electrical Maintenance	-	-	-	1,49,510.00	-	1,49,510.00
Equipment Maintenance	-	-	-	1,61,788.38	25,000.00	1,86,788.38
General Maintenance	-	-	-	3,54,228.00	90,391.00	4,44,619.00
Vehicle Maintenance	-	-	-	1,10,187.00	53,017.00	1,63,204.00
Salary & Allowances				11,47,903.00	7,06,876.00	18,54,779.00
Education Staff Salary			-	48,900.00		48,900.00
Suport to Children With Disabilities	-	-	-	43,943.00	1,01,549.00	1,45,492.00
Board Meeting Exepenses	-	-	-	-	2,285.00	2,285.00
Bundles of Love	-	-	-	86,800.00	-	86,800.00
Duties & Taxes	-	-	-	1,35,816.00	1,23,081.00	2,58,897.00
Electricity Charges	-	-	-	2,47,037.00	-	2,47,037.00
EPF Administrative Fee		-	-	9,485.00	4,762.00	14,247.00
Printing, Stationaries & Postage		-	-	43,418.00	2,826.00	46,244.00
Staff Welfare		-	-	8,446.00	-	8,446.00
Telephone		-	-	31,192.00	13,526.00	44,718.00
Travelling & Conveyance		-	-	26,042.00	7,188.00	33,230.00
Vehicle Fuel		-	-	3,13,288.00	31,257.00	3,44,545.00
Sub total of Annexture - VI	32,42,131.00	19,84,680.00	52,26,811.00	30,95,856.24	12,33,159.60	43,29,015.84

O.M. KEJRIWAL & CO. * BALANGIR * CHARTERED ACCOUNTANTS

Cont. 3

Service Cere for the Disabled

(Education & Rehabilitation of PwDs)
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NITI Aayog Goverment of India-NGO DARPAN UNIQUE ID:OR/2016/0109442
Registered under Foreign Contribution Regulation Act. Vide No.104840015 Dated 09.09.1985

Account Head		RECEIPTS For the Period			PAYMENTS For the Period	
	01.04.2018 to 31.12.2018	01.01.2019 to 31.03.2019	01.04.2018 to 31.03.2019	01.04.2018 to 31.12.2018	01.01.2019 to 31.03.2019	01.04.2018 to 31.03.2019
Annexture - VII						
Capital Expenditure						
Electrical Equipment	-	-	-	1,25,580.00		1,25,580.00
Hospital Equipment	-	-	-	21,840.00		21,840.00
Repair & Maintenace	-	-	-	70,070.00		70,070.00
Land & Building Development	-	-	-	-	1,23,000.00	1,23,000.00
Sub total of Annexture - VII	-	-	-	2,17,490.00	1,23,000.00	3,40,490.00
Annexture - VIII						
Spect Account						
Optical Sale Proceeds	3,12,180.00	92,880.00	4,05,060.00	-		-
Raw Material Optical Services	-	-	-	2,20,334.00	83,775.00	3,04,109.00
General Mainteance	-	-	-	2,670.00	-	2,670.00
Spectacles for Patient	-	-	-	-	-	-
Bank Charges	-	-	-	72.00	6.00	78.00
Bank Interest in Spect A/c	2,017.00	823.00	2,840.00	-	-	-
Sub total of Annexture - VIII	3,14,197.00	93,703.00	4,07,900.00	2,23,076.00	83,781.00	3,06,857.00

Auditor's Report
As per our report even dated attached herewith
For M/S O.M. KEJRIWAL & CO.
Chartered Accountants

O.M. KEJRIWAL & CO. BALANGIR CHARTERED ACCOUNTANTS

S.K.Padhi, FCA
Partner
M.No-056918 / Firm Regn. No. 314144E

For, Services Centre for the Disabled

PLACE: TITILAGARH
DATE: 16.09.2019

Secretary
Secretary
SCD , Titilagarh

Kmaharana
Treasurer
Treasurer
SCD, Titilagarh

Services Centre for the Disabled • Titilagarh • SCD

M/s. O.M. KEJRIWAL & Co.
CHARTERED ACCOUNTANTS

B O L A N G I R
At: Jagannath Para
P.O/Dist: Bolangir– 767001
Tel.No.(06652) 230464 (O)
(06654) 220051 (R)
E-mail- omkbgr@gmail.com
Mobile: -9437030464

Ref.No....................
Date.......................

SERVICES CENTRE FOR THE DISABLED (SCD)

AT: NEHRU NAGAR, POST: TITILAGARH, DIST: BOLANGIR (ODISHA)

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. SYSTEM OF ACCOUNT
   Statements of Accounts are prepared under historical cost convention and are in accordance with the generally accepted account principles.
2. FIXED ASSETS
   The Fixed assets are stated at Original cost of acquisition.
3. DEPRECIATION
   Depreciation on fixed assets has not been provided for.
4. INVENTORIES VALUATION
   Inventories are valued at lower of "Cost" or Market Price" whichever is lower.
5. RECOGNITION OF INCOME AND EXPENDITURE
   Hybrid System of accounting is employed, unless otherwise stated elsewhere in this schedule. However, in case where the amount involved in immaterial or negligible and /or determination of accrual is not possible, entries are not made for the same.
6. CONTINGENT LIABILITIES
   The contingent liabilities are not provided for and are shown separately if any in the notes on account.

O.M. KEJRIWAL & CO. * BALANGIR * CHARTERED ACCOUNTANTS

Place: Bolangir
Date: 23.09.2019

For M/s.O.M.KEJRIWAL & Co
Chartered Accountants
23/9/19
S.K. Padhi, F.C.A.
Partner
M.No.056918