

**AUDITOR'S REPORT
&
AUDITED STATEMENT OF ACCOUNT**

FOR THE YEAR ENDING 31ST. MARCH 2025

SERVICES CENTRE FOR THE DISABLED(SCD)

**AT: NEHRU NAGAR TITILAGARH,
PO: TITILAGARH,
DIST-BALANGIR (ODISHA)
PIN:767033**

**AUDITED BY:
M/s.O.M.KEJRIWAL &Co.
CHARTERED ACCOUNTANTS.
JAGANNATH PARA, BALANGIR
PO/DIST: BALANGIR-767001
MOB-9437030464
06652-230464(O)
06654-220051(R)
E-mail-omkbgr@gmail.com**



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

To
The Members
Services Centre for the Disabled (SCD)

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying consolidated financial statements of the **Services Centre for the Disabled (SCD), At: Nehru Nagar Titilagarh, PO: Titilagarh, Dist: Balangir (Odisha)** which comprise the consolidated Balance Sheet as at **31.03.2025**, the consolidated Income & Expenditure Statement and the consolidated Receipts and Payments Statement for the year then ended, and a summary of significant accounting policies and other explanatory information

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated Receipts and Payments of the Institution in accordance with accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the reparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risks assessments, the auditor considers internal control relevant to the Institution's preparation and presentation of the consolidated financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.



**HEAD OFFICE: A-17/10, Surya Nagar, Bhubaneswar – 751003, Tel.No. 0674-2397227, 2397890,
2397025 E-mail: omkejriwal@yahoo.com, omkejriwal@gmail.com**

BRANCH OFFICES: BERHAMPUR • ROURKELA • TITILAGARH • RAIPUR • DELHI • KOLKATA • GOWHATI • ALLAHABAD



An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates, if any, made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

1. The Consolidated financial statements dealt with by this report are in agreement with the books of account as produced before us.
2. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
3. In our opinion, proper books of accounts have been maintained by the Institution so far as appears from our examination of the books.
4. In our opinion and to the best of our information and according to the explanations given to us, the said consolidated financial statements read with Significant accounting policies & other notes on account of the said schedule gives a true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case the consolidated Balance Sheet, of the state of affairs of Organization as at **31.03.2025**;

(b) in the case of the consolidated Income & Expenditure Account of the 'Surplus' (Excess of Income Over Expenditure) for the year ended on that date; and

(c) in case of the consolidated Receipts and Payments Account of all the 'Receipts' and 'Payments' of the Organization for the year ended on that date



Place: Balangir
Date: 22.09.2025

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

S.K. Padhi, FCA
Partner

Membership Number-056918
Firm Registration Number-0314144E

Services Centre for the Disabled

NEHRU NAGAR, TITILAGARH
Balangir District. ODISHA- 767033
Mob: 7008969320



S.C.D. Eye Hospital

Pipalpadar, Manigaon, TITILAGARH
Balangir District. ODISHA -767033
Mob. No: 9438555784 (Hospital)
Mob: 9437039915

Email: <scd_tig@yahoo.in>/<mail@scd.org.in> Web: www.scd.org.in

<Registered under Societies Registration Act Vide No. BLG 375-5 of 1985 Dated 11.04.1985> <NITI Aayog Government of India-NGO DARPAN UNIQUE ID:OR/2016/0109442>

<Registered under Foreign Contribution (Regulation) Act Vide No. 104840015 Dated 09.09.1985>

SERVICES CENTRE FOR THE DISABLED - HOSPITAL ACCOUNT BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	SCHEDULE NUMBER	AMOUNT AS AT 31ST MARCH 2025	AMOUNT AS AT 31ST MARCH 2024
SOURCES OF FUNDS :			
01 SOURCES OF FUNDS			
Capital Fund	01	26,452,328.72	20,786,540.91
Capital Grant	02	40,153,359.45	40,153,359.45
02 LOANS (Liability)			
Liabilities	03	1,765,229.42	4,513,849.45
03 CURRENT LIABILITIES			
Sundry Creditor	04	577,616.00	670,766.00
Provisions	05	6,427,110.00	7,067,964.40
Total		75,375,643.59	73,192,480.21

APPLICATION OF FUNDS:

04 FIXED ASSETS	06	61,113,785.57	60,832,879.57
05 CAPITAL ASSETS			
Deposits (Assets)	07	428,830.00	381,844.00
Advances (Assets)	08	638,548.00	195,036.00
Receivable from Government Programme	09	4,846,440.00	4,874,449.00
Tax Deducted At Sources	10	6,842,210.00	5,289,427.00
Closing Stock	11	982,546.04	862,194.04
Cash in hand	12	285.00	1,017.00
Cash at Bank	13	522,998.98	755,633.60
Total		75,375,643.59	73,192,480.21



PLACE: TITILAGARH
DATE: 22/09/2025

T. Jyoti Rym Pair
Secretary
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

A. Singh
President
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

Auditor's Report

As per our report even dated attached herewith

For M/S O.M. KEJRIWAL & CO.

Chartered Accountants

S.K. Padhi
S.K. Padhi, FCA

Partner

M. No. 056918, FRN: 0314144E

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SERVICES CENTRE FOR THE DISABLED - HOSPITAL ACCOUNT INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MARCH 2025

Account Head	Annexure / Schedule	Expenditure	Income
FCRA: - CBM GRANT P: 10346	I	4,760,662.00	4,723,033.00
FCRA: Others Receipt & Expenditure	II	649.00	2,486.00
Domestic-Society Account	III	151,168.00	216,268.00
Hospital Receipts & Expenditure	IV & XVI	45,770,780.97	50,123,789.00
Spect Account	V	2,084,532.22	3,610,959.00
Grant in Aid Maintenance HI & VI School	VI	2,910,118.00	2,695,172.00
Government Programme	XIV	4,076,009.00	4,048,000.00
Excess of Income over Expenditure transferred to Balance Sheet		5,665,787.81	
Grand Total		65,419,707.00	65,419,707.00



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Jyoti Rym Patra
Secretary
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

M. Bagh
President
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

Auditor's Report

As per our report even dated attached herewith

For M/S O.M. KEJRIWAL & CO.

Chartered Accountants

S.K. Padhi
S.K. Padhi, FCA
Partner

M. No. 056918, FRN: 0314144E

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SERVICES CENTRE FOR THE DISABLED - HOSPITAL ACCOUNT RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MARCH 2025

Account Head	Annexure / Schedule	RECEIPTS	PAYMENTS
Annexure			
FCRA: - CBM GRANT P: 10346	I	4,723,033.00	4,760,662.00
FCRA: Others Receipt & Expenditure	II	2,486.00	649.00
Domestic-Society Account	III	216,268.00	151,168.00
Hospital Receipts & Expenditure	IV	50,123,789.00	41,835,697.97
Spect Account	V	3,610,959.00	2,084,532.22
Grant in Aid Maintenance HI & VI School	VI	2,695,172.00	2,910,118.00
Loans (Liability)	VII	255,391.00	3,004,011.03
Sundry Creditor	VIII	396,600.00	489,750.00
Provision (Hospital)	IX	6,427,110.00	7,067,964.40
Hospital Fixed Assets	X	44,848.00	325,754.00
Deposit & Investment	XI	-	46,986.00
Advance (Asset)	XII	144,700.00	588,212.00
TAX COLLECTED AT SOURCE(TCS)	XIII	2,351,379.00	3,904,162.00
Drugs / Consumables	XV		4,055,435.00
Total		70,991,735.00	71,225,101.62
		Opening Balance	Closing Balance
Cash in Hand	12	1,017.00	285.00
Cash at Bank	13	755,633.60	522,998.98
Grand Total		71,748,385.60	71,748,385.60



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Secretary
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W. Bagh
President
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Titilagarh, Balangir District, Odisha

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

S.K. Padhi

S.K. Padhi, FCA
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SERVICES CENTRE FOR THE DISABLED - HOSPITAL ACCOUNT
ANNEXURE TO RECEIPT & PAYMENT ACCOUNT
FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MARCH 2025

Account Head	RECEIPTS	PAYMENTS
Annexure - I		
FCRA: - CBM GRANT P: 10346		
01. Increased Community Awareness & Inclusive Eye Care		
01.01 Training on IEH & Primary Eye Screening & Referral	403,125.12	361,618.00
01.02 Door to Door Awareness on IEH in Remote Villages	432,000.00	432,000.00
01.03 Organising Eye Screening Camps	449,758.00	481,753.00
02. Access to Comprehensive Eye Health Services		
02.01 Providing Free Transport and Food to Patients	611,402.00	636,343.00
02.02 Procuring Hospital Supplies & Consumables	1,343,186.88	1,443,472.00
02.03 Providing Subsidy for Treatment of Eye Care	246,500.00	241,500.00
02.04 Training Teachers in School Eye Screening	50,000.00	54,809.00
02.05 Providing Spectacles & Medicine to Children	187,500.00	109,761.00
03. Capacity Building of Staff & Program Management		
03.01 Organise Refresher Training for Staff on WGSS		
03.02 Salary Support to Project Staffs	564,000.00	564,000.00
03.03 Administration Support for the Project	285,853.00	285,983.00
03.04 Project Monitoring and Review	149,708.00	149,423.00
Sub Total of FCRA: - CBM GRANT P: 10346	4,723,033.00	4,760,662.00
Annexure - II		
FCRA: Others Receipt & Expenditure		
Bank Charges	-	649.00
Bank Interest	2,486.00	-
Sub Total of Annexure - II	2,486.00	649.00
Annexure - III		
Domestic-Society Account		
Community Hall Maintenance Charges	96,000.00	150,460.00
Membership Fees	650.00	-
Other Receipt From Community	72,632.00	-
Bank Charges	-	708.00
Bank Interest	46,986.00	-
Sub Total of Domestic-Society Account	216,268.00	151,168.00

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Annexure - IV		
Hospital Receipts & Expenditure		
01. Hospital Receipts		
IPD(Collection)	3,367,055.00	
OPD Collection	1,937,348.00	
BSKY Reimbursement	38,623,979.00	
DBCS Reimbursement	1,834,000.00	
Government Programme Receivable Receipt	4,076,009.00	
02. Others Receipts		
Interest From Income Tax	255,803.00	
Cabin Charges	14,500.00	
Fooding Charges	15,095.00	
03. Hospital Expenditure		
i) IPD Charges		
A) Organising Screening Camps		5,986,035.72
B) Incentive to Asha Karmi / Service Providers		659,145.00
C) Surgery Charges to Surgeons(IPD)		3,946,500.00
D) IOLs for Patients		10,519,704.00
E) Spectacles for Patients		343,496.00
ii) Surgeons Visiting Fees (OPD)		2,196,240.00
iii) Staff Salary & Allowances		12,938,985.00
Bank Interest & Charges		406,758.16
General Maintenance		2,395,980.65
Audit & Other Professional Fees		53,500.00
Electricity Charges		620,592.00
EPF Administrative Fee		33,203.00
ESI Employers Contribution		152,739.00
House Rent		228,000.00
Insurance, Duties & Taxes		209,124.44
Meetings & Celebrations Expenses		124,572.00
Phone / Internet Charges		71,785.00
Printing, Stationeries & Postage		368,036.00
Staff Welfare		21,800.00
Training Expanses		2,340.00
Travelling & Conveyance		53,037.00
Vehicle Fuel		504,125.00
Sub Total of Hospital Receipts & Expenditure	50,123,789.00	41,835,697.97

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Annexure - V		
Spect Account		
Proceeds from Optical	1,997,726.00	-
Bank Interest (Spect)	7,312.00	-
Proceeds from Medicine	1,605,921.00	
Optical Raw Materials	-	2,083,790.00
Bank Charges & other expenses	-	742.22
Sub Total of Annexure - V	3,610,959.00	2,084,532.22
Annexure - VI		
Grant in Aid Maintenance HI & VI School		
Cultural Program For Pwds 2024-25	10,742.00	-
Travelling Allowance 2024-25	24,500.00	24,500.00
Sports & Cultural Program (Bbsa)	500,000.00	500,000.00
Skill Development Program	352,320.00	352,320.00
Bank Charges	-	649.00
Grant in Aid Maintenance HI School		
Fooding	695,940.00	737,674.00
Bedding & Clothing	81,900.00	83,003.00
Educational Expenses	81,900.00	170,175.00
Contingencies	32,760.00	30,208.00
Medical Expenses	32,760.00	49,392.00
Building Maintenance	57,540.00	62,150.00
International Day of PWDs	7,000.00	7,000.00
Student Uniform	42,000.00	42,000.00
Student Winter Cloth	7,140.00	7,166.00
Grant in Aid Maintenance VI School		
Fooding	513,670.00	548,928.00
Bedding & Clothing	60,450.00	53,012.00
Educational Expenses	60,450.00	92,975.00
Contingencies	24,180.00	36,254.00
Medical Expenses	24,180.00	34,817.00
Building Maintenance	42,470.00	34,600.00
International Day of PWDs	7,000.00	7,000.00
Student Uniform	31,000.00	31,000.00
Student Winter Cloth	5,270.00	5,295.00
Total	2,695,172.00	2,910,118.00

Tyagi Rym Pain
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Annexure - VII		
Loans (Liability)		
Bank CC/OD/Loan		
CC Account(11163290929)	-	1,960,662.03
Loan Account(41159882269)	255,391.00	624,000.00
Loan from Supplier		
ALCON Laboratories(India) Pvt. Ltd	-	419,349.00
Sub Total of Loans (Liability)	255,391.00	3,004,011.03
Annexure - VIII		
Sundry Creditor		
Vishal Jain for Medicine Store	300,000.00	-
Hi-Tech Computer Services	96,600.00	489,750.00
Sub Total of Annexure - II	396,600.00	489,750.00
Annexure - IX		
Provision (Hospital)		
Drugs/Consumable		
Adikanta Associates	51,304.00	-
Jyoti Agency	-	446,122.00
Jyoti Enterprisers	128,045.00	-
Konark Pharmaceuticals	-	28,801.00
Lath Distributors	28,283.00	52,463.00
Laxmi Distributors	-	46,144.00
Electricity Maintenance		
Bablu Sahu	10,000.00	-
Electricity Charges		
TPWODL	77,641.00	-
Hospital Equipment		
Appasamy Associate	-	980,000.00
My Healthscape Medicals Pvt. Ltd	-	700,000.00
House Rent		
Prafulla Kumar Nayak	12,000.00	-
Sambhu Prasad Goel	30,000.00	-
Surendra Panigrahi	15,000.00	-
C/o	352,273.00	2,253,530.00

Tyagi Rym Poin
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	B/f	352,273.00	2,253,530.00
IOL			
Alcon Laboratory (IOL)		100,900.00	121,840.00
Apasamy Associate (IOL)		26,344.00	40,557.00
Jyoti Agency (IOL)		2,951,949.00	1,577,540.00
Vision Care (IOL)		49,324.00	90,379.00
OPD Expenses			
Dr H.S.Patra		60,000.00	-
Dr Pranati Sahu		137,500.00	-
Organisation/Publicity			
Adesh Sales		105,299.00	131,202.00
Alcon Laboratories		-	55,440.00
Behera Gas Enterprises		19,000.00	-
Currebay Clinics Private Limited		117,699.00	-
Dayasagar Chandan		16,710.00	-
Dr H.S.Patra		104,880.00	83,650.00
Dr. Pranati Sahu		247,440.00	768,390.00
Jyoti Agency		57,216.00	-
Renewable Envirogic Pvt. Ltd.		21,000.00	-
Services Provider		105,650.00	-
S.L.Medirata & Bros, Titilagr		234,003.00	-
Printing, Stationery & Postage			
Hi-Tech Computer Services		40,800.00	-
Sontosh Behera		70,550.00	-
Salary			
Salary		1,118,061.00	1,363,920.00
TDS		-	18,500.00
Vehicle Fuel			
S.L.Medirata & Bros, Titilagr		26,922.00	272,971.00
Sub Total of Provision (Hospital)		5,963,520.00	6,777,919.00
Provision (Spect)			
Surya Pharmaceuticals		53,162.00	25,332.00
Lath Distributor		17,149.00	-
Modi Pharmaceuticals		33,157.00	-
Jai Matadi Sales		269,671.00	244,809.60
Vision Rx Lab. Pvt. Ltd.		-	19,903.80
Vision Spring Pvt. Ltd.		90,451.00	-
Sub Total of Provision (Spect)		463,590.00	290,045.40
TOTAL PROVISION		6,427,110.00	7,067,964.40

Jyoti Kim Pail
Secretary
Service Centre for the Disabled
Titilagarh, Balangir District, Odisha



Dr. Ragh
President
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S.C.D. Eye Hospital

Pipalpadar, Manigaon, TITILAGARH
Balangir District. ODISHA -767033
Mob. No: 9438555784 (Hospital)
Mob: 9437039915

Email: <scd_tig@yahoo.in>/<mail@scd.org.in> Web: www.scd.org.in

<Registered under Societies Registration Act Vide No. BLG 375-5 of 1985 Dated 11.04.1985> <NITI Aayog Government of India-NGO DARPAN UNIQUE ID:OR/2016/0109442>

<Registered under Foreign Contribution (Regulation) Act Vide No. 104840015 Dated 09.09.1985>

Annexure - X		
Hospital Fixed Assets		
MOVABLE ASSETS (Eye Domestic)		
Electrical Equipment	-	274,780.00
Furniture & Fixture	-	33,156.00
Others Assets	-	17,818.00
Vehicle / Motor Cycle / Cycle	44,848.00	-
Sub Total of Hospital Fixed Assets	44,848.00	325,754.00
Annexure - XI		
Deposit & Investment		
Special Term Deposit .	-	46,986.00
Sub Total of Annexure - III	-	46,986.00
Annexure - XII		
Advance (Asset)		
01 ADVANCE (Refund)		
Aruon Web Solutions	-	30,000.00
Helpage India	85,000.00	517,500.00
02 ADVANCE (Salary)		
Adv - Chandrakala Seth	2,000.00	-
Adv - Sanjay Kumar Nag, Driver	20,000.00	1,172.00
03 ADVANCE (Expenses)		
Adv - Anupam Choudhury, Maintenance Supervisor	37,700.00	37,040.00
Adv - Madhu Sudan Adjud	-	500.00
Adv - Parameswar Patra	-	500.00
Adv- Raghunath Meher	-	500.00
Adv - Sanjay Kumar Nag, Driver	-	500.00
Adv - Suren Kumar Pradhan	-	500.00
Sub Total of Advance (Asset)	144,700.00	588,212.00
Annexure - XIII		
TAX COLLECTED AT SOURCE(TCS)		
TCS From BSKY	2,351,379.00	3,866,402.00
TCS From DBCS	-	37,760.00
Sub Total of TAX COLLECTED AT SOURCE(TCS)	2,351,379.00	3,904,162.00
Annexure - XIV		
Government Programme	Receipts	Receivable
BSKY	40,009.00	-
DBCS	4,036,000.00	4,048,000.00
Sub Total of Government Programme	4,076,009.00	4,048,000.00

Jyoti Biju Paul
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Services Centre for the Disabled
Titilagarh, Balangir District, Odisha



U. Bagh
President
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

Services Centre for the Disabled

NEHRU NAGAR, TITILAGARH
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Mob: 7008969320



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Annexure - XV		
Drugs / Consumables	Consumed	Purchased
Drugs/Consumables - Hospital A/c	2,329,162.00	2,400,529.00
Drugs/Consumables - Medicine A/c)	1,605,921.00	1,654,906.00
Sub Total of Drugs / Consumables	3,935,083.00	4,055,435.00



PLACE: TITILAGARH

DATE: 22/09/2025

Ijeti Rym Pahi
Secretary
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

M. Bagchi
President
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

Auditor's Report

As per our report even dated attached herewith

For M/S O.M. KEJRIWAL & CO.

Chartered Accountants

S.K. Padhi

S.K. Padhi, FCA

Partner

M. No. 056918, FRN: 314144E



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SERVICES CENTRE FOR THE DISABLED - HOSPITAL ACCOUNT

SCHEDULES FORMING TO THE BALANCE SHEET AND INCOME & EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST MARCH 2025

SOURCES OF FUNDS

SI No.	PARTICULAR	Opening Balance 01.04.2024	Closing Balance 31.03.2025
CAPITAL FUND : (SCHEDULE - 1)			
	Reserves & Surplus	20,786,540.91	26,452,328.72
Total of CAPITAL FUND : (SCHEDULE - 1)		20,786,540.91	26,452,328.72

CAPITAL GRANT : (SCHEDULE - 2)

SI No.	PARTICULAR	Opening Balance 01.04.2024	Closing Balance 31.03.2025
01	CARDINAL LEDGER GRANT (E & R)	1,600,573.49	1,600,573.49
02	CBM P # : 0888 (E & R)	2,887,846.86	2,887,846.86
03	CBM P # : 1690 (Eye Care)	12,822,883.64	12,822,883.64
04	P # : 2909 - BMZ - MYP	2,316,700.00	2,316,700.00
05	P # : 3894 - BMZ - MYP	9,997,201.38	9,997,201.38
06	CBM P # : 10346	8,387,178.08	8,387,178.08
07	Government of India	1,775,000.00	1,775,000.00
08	Government of Odisha SSEPD Department	365,976.00	365,976.00
Total of CAPITAL GRANT : (SCHEDULE - 2)		40,153,359.45	40,153,359.45

LOANS (Liability): (SCHEDULE -3)

A)	Bank CC/OD/Loan		
	Term Loan Account(41159882269)	2,123,126.00	1,754,517.00
	CC Account(11163290929)	1,465,723.45	(494,938.58)
B)	Loan from Suppler		
	ALCON Laboratories(India) Pvt. Ltd	925,000.00	505,651.00
Total of LOANS (Liability): (SCHEDULE -3)		4,513,849.45	1,765,229.42

CURRENT LIABILITIES :

A)	Sundry Creditor : (SCHEDULE -4)		
	Hi-Tech Computer Services	489,750.00	96,600.00
	Security Deposit (3s' Construction)	181,016.00	181,016.00
	Vishal Jain, Prop: Medical Shop(Rent Advance)	-	300,000.00
Total of Sundry Creditor : (SCHEDULE -4)		670,766.00	577,616.00

B) Provision : (SCHEDULE -5)

	Provision : Hospital Account		
	Drugs/Consumable		
	Adikanta Associates	-	51,304.00
	Jyoti Agency	446,122.00	-
	Jyoti Enterprisers	-	128,045.00
	Konark Pharmaceuticals	28,801.00	-
	Lath Distributors	52,463.00	28,283.00
	Laxmi Distributors	46,144.00	-
	Electricity Maintenance		
	Bablu Sahu	-	10,000.00
	Electricity Charges		
	TPWODL	-	77,641.00
	C/o	573,530.00	295,273.00

Jyoti Him Pank
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Services Centre for the Disabled
Titilagarh, Balangir District, Odisha



U. B. Singh
President
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Titilagarh, Balangir District, Odisha

Services Centre for the Disabled

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	B/f	573,530.00	295,273.00
Electrical Equipment			
Hospital Equipment			
Appasamy Associate	980,000.00	-	
My Healthskape Medicals Pvt. Ltd	700,000.00	-	
House Rent			
Prafulla Kumar Nayak	-	12,000.00	
Sambhu Prasad Goel	-	30,000.00	
Surendra Panigrahi	-	15,000.00	
IOL			
Alcon Laborotary (IOL)	121,840.00	100,900.00	
Apasamy Associate (IOL)	40,557.00	26,344.00	
Jyoti Agency (IOL)	1,577,540.00	2,951,949.00	
Vision Care (IOL)	90,379.00	49,324.00	
OPD Expenses			
Dr H.S.Patra	-	60,000.00	
Dr Pranati Sahu	-	137,500.00	
Organisation/Publicity			
Adesh Sales	131,202.00	105,299.00	
Alcon Laboratories	55,440.00	-	
Behera Gas Enterprises	-	19,000.00	
Currebay Clinics Private Limited	-	117,699.00	
Dayasagar Chandan	-	16,710.00	
Dr H.S.Patra	83,650.00	104,880.00	
Dr. Pranati Sahu	768,390.00	247,440.00	
Jyoti Agency	-	57,216.00	
Renewable Envirogic Pvt. Ltd.	-	21,000.00	
Services Provider	-	105,650.00	
S.L.Medirata & Bros, Titilagr	-	234,003.00	
Printing, Stationery & Postage			
Hi-Tech Computer Services	-	40,800.00	
Sontosh Behera	-	70,550.00	
Salary			
Salary	1,363,920.00	1,118,061.00	
TDS	18,500.00	-	
Vehicle Fuel			
S.L.Medirata & Bros, Titilagr	272,971.00	26,922.00	
Sub Total of Provision : Hospital Account	6,777,919.00	5,963,520.00	

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Provision : Spect Account

01	Surya Pharmaceuticals	25,332.00	53,162.00
02	Lath Distributor	-	17,149.00
03	Modi Pharmaceuticals	-	33,157.00
04	Jai Matadi Sales	244,809.60	269,671.00
05	Vision Rx Lab. Pvt. Ltd.	19,903.80	-
06	Vision Spring Pvt. Ltd.	-	90,451.00
	Sub Total of Provision : Spect Account	290,045.40	463,590.00
	Total of Provision : (SCHEDULE -5)	7,067,964.40	6,427,110.00

APPLICATION OF FUNDS :-

SI No.	PARTICULAR	Opening Balance 01.04.2024	Closing Balance 31.03.2025
FIXED ASSETS : (SCHEDULE -6)			
FCRA Account			
01 Fixed Assets (CBM P # : 0888 - MYP)			
IMMOVABLE ASSETS			
	Land & Building	3,509,161.51	3,509,161.51
	Land and Land Development	780,918.50	780,918.50
	Sub Total of IMMOVABLE ASSETS	4,290,080.01	4,290,080.01
MOVABLE ASSETS			
	Educational Equipment	133,537.50	133,537.50
	Electrical Equipment	52,670.00	52,670.00
	Furniture & Fixture	63,333.00	63,333.00
	Hostel Equipment	52,110.00	52,110.00
	Sub Total of MOVABLE ASSETS	301,650.50	301,650.50
02 Fixed Assets (CBM P # : 1690 - MYP)			
IMMOVABLE ASSETS			
	Bore Well	107,826.00	107,826.00
	Land & Building	11,917,596.04	11,917,596.04
	Sub Total of IMMOVABLE ASSETS	12,025,422.04	12,025,422.04
MOVABLE ASSETS			
	Hospital/Medical Equipments	1,557,009.10	1,557,009.10
	Vehicle / Motor Cycle / Cycle	-	-
	Sub Total of MOVABLE ASSETS	1,557,009.10	1,557,009.10
03 Fixed Assets (P # : 2909-BMZ-MYP)			
MOVABLE ASSETS			
	Air Conditioner	80,000.00	80,000.00
	B-Scans	938,000.00	938,000.00
	Phaco Machine	-	-
	Yag Laser	1,300,000.00	1,300,000.00
	Sub Total of MOVABLE ASSETS	2,318,000.00	2,318,000.00

Tiger Rim Pair
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04 Fixed Assests (P# : 3894-BMZ-MYP)			
IMMOVABLE ASSETS			
OT Building	7,302,913.38	7,302,913.38	
Sub Total of IMMOVABLE ASSETS	7,302,913.38	7,302,913.38	
MOVABLE ASSETS			
DEL Leptop	38,000.00	38,000.00	
DSLR Camera	27,000.00	27,000.00	
EPSON Projector	35,000.00	35,000.00	
Surgical Microscope	894,288.00	894,288.00	
Topcon Computerised Tonometor CT	400,000.00	400,000.00	
Visual Field Recording Equipment	1,300,000.00	1,300,000.00	
Sub Total of MOVABLE ASSETS	2,694,288.00	2,694,288.00	
05 Fixed Assests (CBM P# : 10346)			
MOVABLE ASSETS			
Base Hospital Equipment	1,577,858.10	1,577,858.10	
Tata Star Bus (OD17Z6853)	2,500,000.00	2,500,000.00	
OCT with Fundus Camera	2,500,000.00	2,500,000.00	
Vision Centre Equipment	1,809,319.98	1,809,319.98	
Sub Total of MOVABLE ASSETS	8,387,178.08	8,387,178.08	
TOTAL of FCRA Account	38,876,541.11	38,876,541.11	
Society Account			
IMMOVABLE ASSETS			
Toilet Construction at School Campus	109,924.00	109,924.00	
MOVABLE ASSETS			
AB-SCAN with STAND	800,000.00	800,000.00	
Sub Total of Society Account	909,924.00	909,924.00	
Hospital Account			
IMMOVABLE ASSETS (EYE Domestic)			
Land, Building & Development (Assets)	5,604,077.46	5,604,077.46	
Open Well	21,200.00	21,200.00	
OT Consturction	573,618.00	573,618.00	
Toilet Construction at School Campus	56,300.00	56,300.00	
	6,255,195.46	6,255,195.46	
MOVABLE ASSETS (Eye Domestic)			
Electrical Equipment	2,932,193.00	3,206,973.00	
Furniture & Fixture	196,799.00	229,955.00	
Hospital Equipment	6,323,932.00	6,323,932.00	
Others Assets	427,734.00	445,552.00	
Vehicle / Motor Cycle / Cycle	4,374,030.00	4,329,182.00	
	14,254,688.00	14,535,594.00	
Sub Total of Hospital Account	20,509,883.46	20,790,789.46	

Tiger Rajan Patra
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Spect Account		
MOVABLE ASSETS		
Optical Equipment	36,155.00	36,155.00
Digital Lensometer	134,400.00	134,400.00
Sub Total of Spect Account	170,555.00	170,555.00
Government SSPD Account		
MOVABLE ASSETS		
Computer 2020-21	149,000.00	149,000.00
Furniture 2020-21	199,976.00	199,976.00
Printer 2020-21	17,000.00	17,000.00
Sub Total of Government SSPD Account	365,976.00	365,976.00
Total of FIXED ASSETS : (SCHEDULE -6)		
	60,832,879.57	61,113,785.57
DEPOSIT & INVESTMENT : (SCHEDULE - 7)		
Electricity	570.00	570.00
Telephone	2,100.00	2,100.00
Bank Guaranty (NRHM)	28,245.00	28,245.00
Electricity Security (WESCO)	119,913.00	119,913.00
Security Deposit (OT Construction) *	181,016.00	228,002.00
Security Deposit (SIRD)	20,000.00	20,000.00
Security Deposit (SSEPD)	30,000.00	30,000.00
Total of DEPOSIT & INVESTMENT : (SCHEDULE - 7)	381,844.00	428,830.00
* Security Deposit in the shape of Fixed Deposit (OT Construction)		
LOANS & ADVANCES (Assts) : (SCHEDULE - 8)		
Society Account		
Adv -Inovative Project Management	36,000.00	36,000.00
Adv -Swarup Maharana	18,000.00	18,000.00
Sub Total of Society Account	54,000.00	54,000.00
Hospital Account		
01 ADVANCE (Refund)		
Aruon Web Solutions	-	30,000.00
Helpage India	85,000.00	517,500.00
Profulla Kumar Nayak, House Owner, KBJ	4,000.00	4,000.00
Sambhu Prasad Goel, House Owner, TIG	20,000.00	20,000.00
02 ADVANCE (Salary)		
Adv - Chandrakala Seth	2,000.00	-
Adv - Sanjay Kumar Nag, Driver	20,000.00	1,172.00
03 ADVANCE (Expenses)		
Adv - Anupam Choudhury, Maintenance Supervisor	10,036.00	9,376.00
Adv - Madhu Sudan Adjuad	-	500.00
Adv - Parameswar Patra	-	500.00
Adv - Raghunath Meher	-	500.00
Adv - Sanjay Kumar Nag, Driver	-	500.00
Adv - Suren Kumar Pradhan	-	500.00
Sub Total of Hospital Account	141,036.00	584,548.00
Total of LOANS & ADVANCES (Assts) : (SCHEDULE - 8)	195,036.00	638,548.00

Tiger Rym peith
Service Centre for the Disabled
Titilagarh, Balangir District, Odisha



A. Bagh
President
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Services Centre for the Disabled

NEHRU NAGAR, TITILAGARH
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S.C.D. Eye Hospital

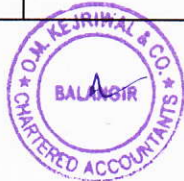
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RECEIVABLE FROM GOVERNMENT PROGRAMME : (SCHEDULE -9)			
01	BSKY	40,009.00	-
02	DBCS	4,834,440.00	4,846,440.00
Total of RECEIVABLE FROM GOVERNMENT PROGRAMME : (SCHEDULE -9)		4,874,449.00	4,846,440.00
TAX DEDUCTED AT SOURCES : (SCHEDULE - 10)			
01	TCS From BSKY	4,995,597.00	6,510,620.00
02	TCS From DBCS	16,240.00	54,000.00
03	TCS From RSBY	227,350.00	227,350.00
04	TCS From SBI	31,527.00	31,527.00
05	TCS From WESCO, Orissa	1,656.00	1,656.00
06	TCS From Zilla Swasthya Samiti (ASHA)	17,057.00	17,057.00
Total of TAX DEDUCTED AT SOURCES : (SCHEDULE - 10)		5,289,427.00	6,842,210.00
STOCK IN HAND : (SCHEDULE - 11)			
Drugs/Consumables			
01	Drugs/Consumables - Hospital A/c	362,612.00	433,979.00
02	Drugs/Consumables - Medicine A/c	499,582.04	548,567.04
Total of STOCK IN HAND : (SCHEDULE - 11)		862,194.04	982,546.04
CASH IN HAND : (SCHEDULE -12)			
01	Cash CC	1,017.00	285.00
Total of CASH IN HAND : (SCHEDULE -12)		1,017.00	285.00
CASH AT BANK : (SCHEDULE -13)			
01	Account No : 40088268651	27,251.00	29,737.00
	Account No : 11163185982	108,910.28	70,632.28
	Account No : 11163185993	122,813.61	140,927.61
	Account No : 36428454363	61,442.01	16,366.01
	Account No : 42035630236	43,319.72	88,385.10
	Account No : 11163186000	72,977.50	83,070.50
	Account No : 41061540257	200,462.74	50,634.74
	Account No : 41061538974	118,456.74	43,245.74
Total of CASH AT BANK : (SCHEDULE -13)		755,633.60	522,998.98



PLACE: TITILAGARH
DATE: 22/09/2025

Tigeri Rjm Padhi
Secretary
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

U. Bagh
President
Services Centre for the Disabled
Titilagarh, Balangir District, Odisha

For M/S O.M. KEJRIWAL & CO.
Chartered Accountants

S.K. Padhi

S.K. Padhi, FCA
Partner

M. No. 056918, FRN: 314144E



SERVICES CENTRE FOR THE DISABLED(SCD)

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

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS ON 31.03.2025

- (1) **SYSTEM OF ACCOUNT**
Statements of Accounts are prepared under historical cost convention and are in accordance with the generally accepted accounting 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 is 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.

B. NOTES ON ACCOUNT

1. The TDS deposited by the supplier against the purchase of bus amounting to Rs.44,848/- has been deducted out of the Cost of the Vehicle as the same had been debited to the said Account.
2. The Balance with Alcon has been adjusted on the basis of net amount credited by it against the purchase of IOL from the said Supplier.
3. The Security Deposits received against the construction work amounting to Rs.1,81,016/- had been kept in Term Deposit which matured to Rs.2,28,002/- and renewed to the matured value.
4. The creditor and Provision have been regrouped and given effect as the Creditor had been kept in provision in the earlier year.



Place: Bolangir
Date: 22/09/2025

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

S.K. Padhi, F.C.A.
Partner