



D. Mishra & Co
Chartered Accountants

AUDITORS' REPORT

Report On The Financial Statements

We have audited the attached Balance Sheet of **SADBHABANA**, Office at AT-KARATI LANE, DOLAMANDAP SAHI, DIST- PURI, ODISHA, as at 31st March 2019, and the Income and Expenditure Account for the year ended on that annexed there to.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and view of the financial position and statements that give a true and fair view of the financial position and financial performance of the institute in accordance with the accounting principles generally accepted in India including Accounting Standards as applicable to NGOs. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the financial statement that gives a true and fair view and is free from material mis-statement, whether due to fraud or error.

Responsibility of the Auditor

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by 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 financial statements are free from material misstatements. An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatements of the financial statements, whether due to fraud or error. In making those risks assessment, the auditors considers internal control relevant to the preparation and fair presentation of the financial statements of the Institute in order to design audit procedures that are appropriate in the circumstances.



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

Opinion

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

- (a) In the case of the Balance sheet, of the state of affairs of the Institute as at 31st March 2019.
- (b) In case of the Income and expenditure Account of, excess of Income over expenditure for the year ended on that date.
- (c) The Balance sheet and Income and expenditure Account dealt with by this report is in agreement with the books of account.

We report that:

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of account as required by law have been kept by the institute so far as appears from our examination of those books.

Place: Bhubaneswar

Dated: 28.06.2019



For D Mishra & Co
Chartered Accountants
FRN-0329184E

A handwritten signature in blue ink, appearing to be "D.P. Mishra".

(CA D.P. Mishra)
Proprietor
Membership No.-062771

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

I have examined the balance sheet of SADBHABANA, AACAS7936C [name and PAN of the trust or institution] as at 31/03/2019 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the abovenamed institution visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me, subject to the comments given below:

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named institution as at 31/03/2019 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2019

The prescribed particulars are annexed hereto.

Place PURI
Date 28/06/2019

Name
Membership Number
FRN (Firm Registration Number)
Address

DEBA PRASAD MISHRA
062771
0329184E
PLOT NO.-479/812, AIGINIA
KHANDAGIRI BHUBANESW
AR -751019

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	8209984
2.	Whether the <u>institution</u> has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income <u>accumulated or set apart</u> for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust <u>wholly</u> for such purposes. (₹)	Not Applicable
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	Not Applicable
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which	No

CP Pathy
SECRETARY
SADBHABANA

it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **PURI**
Date **28/06/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address

DEBA PRASAD MISHRA
062771
0329184E
PLOT NO.-479/812, AIGINIA
KHANDAGIRI BHUBANESW
AR -751019

Form Filing Details	
Revision/Original	Original

Cppatte
SECRETARY
SADBHABANA

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
	nil	nil	nil	nil	nil
Total					

Place: Bhubaneswar

Date: 28.06.2019



C.P. Patra
**SECRETARY
SADBHABANA**

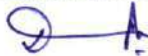
SADBHABANA
KARATI LANE, DOLAMANDAP SAHI
PURI, ODISHA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019

	Amount (Rs)	Income	Amount (Rs)
To Administrative Expenses (As per Schedule-B)	284,858.59	By Income For Office	
To Programme Expenses (As per Schedule - C)	368,140.00	Bank Interest	23,276.00
To Special School for MR School (PRAYAS) (As per Schedule - D)	1,733,683.60	Donation	1,276,610.00
To Special School for CP School (PRAYAS) (As per Schedule - E)	323,958.85	Public contribution	427,100.00
To Therapeutic Rehabilitation Centre Expenses (As per Schedule - F)	2,379,786.78	Income from Sale of Vocational Product	111,780.00
To Care & Protection of Spastic Children Expenses (As per Schedule-G)	721,085.85	Income from Therapeutic Unit	28,000.00
To Gharaunda Expenses (As per Schedule-H)	557,258.97	Income from Training Centre & Resource Person	24,500.00
To Special School for Mantally Retared Rxp. (As per Schedule-I)	771,218.00	Income from Catering Service	24,000.00
To Rehabilitation Exp (FC)	5,000.00		<u>1,915,266.00</u>
To Depreciation	112,554.00	By Grant-In-Aids	
To Salarys payable of Ghraunda Project	451,000.00	SBI Life Insurance (CSR Grant)	1,872,000.00
To House rent Payable of Ghraunda Project	120,000.00	Special Olympic Bharat, Odisha	354,340.00
To Audit Fees	5,900.00	From SSEPD, Govt of Odisha	3,575,000.00
To Fooding Exp. Payable of SSMR	230,040.00	From National Trust	250,000.00
To Salary payable for Prayas (MR & CP)	145,500.00	Grant in Aid Receivable from National Trust	978,746.97
To Excess of Income over Expenditure	735,368.33		
	<u>8,945,352.97</u>		<u>8,945,352.97</u>

The above Income & Expenditure Account to the best of our belief contains a true account of all the Income & Expenditure of the organisation for the period ended 31-03-2019.

For D Mishra & Co.
Chartered Accountants



CA. D.P. Mishra
Proprietor

Place: Puri
Date: 28.06.2019



For SADBHABANA


Secretary
SADBHABANA

SADBHABANA		
KARATILANE, DOLAMANDAP SAHI PURI, ODISHA		
FOR THE FINANCIAL YEAR 2018-19		
Schedule-A		
BANK ACCOUNTS DETAILS		
Particulars	Op. Balance as on 01.04.2018	Closing Balance as on 31.03.2019

Allahabad Bank A/c No-20273197744	6,089.00	1,238.00
CBI A/c No-1663166103	1,647.00	1,647.00
CBI A/c No-(14355)-2086723924	4,574.13	128,437.54
CBI A/c No-(14527)-2086733308	5,502.02	2,856,985.42
Corporation Bank-520101039942550	1,286.00	1,502.05
Corporation Bank-520101039947293	14,003.65	54,273.80
Indian Bank A/c No-6025686167	2,174.00	2,203.00
Indian Bank A/c No-951161217	2,428.00	2,529.00
UCO Bank A/c No- 22840110091043	5,769.68	11,252.71
Vijaya Bank A/c No-741801011001317	-	1,046.15
Central Bank of India A/c No-3707490490	-	2,410.00
	43,473.48	3,063,524.67

Schedule-B- Administrative Expenses

<u>Particulars</u>	<u>Amount (Rs.)</u>
Bank Charge	710.59
Newspaper & Periodicals	1,992.00
Office Maintenance	19,880.00
Office Rent	60,000.00
Staff Salary	120,000.00
Physiotherapy Instrument	50,000.00
Travel Expenses	1,530.00
Vehicle R/M expenses	30,746.00
Total	284,858.59

Schedule-C- Programme Expenses

Capacity building Training Exp.	8,200.00
Mental Health Day Expenses	30,500.00
Shasakt Campaign Exp.	89,340.00
World Autism day Exp.	85,000.00
World Disable Day expenses	150,000.00
Youth Lidership Programme Exp	5,100.00
	368,140.00

C.P.P.
SECRETARY
SADBHABANA



SADBHABANA
KARATLANE, DOLAMANDAP SAHI
PURI, ODISHA

Schedule-D- Prayas MP School Expenses

Particulars	Amount (Rs.)
Bank Charge	180.60
Contingency Expenses	8,718.00
Doctor Fees	6,000.00
Electricity Expenses	19,721.00
Fooding expenses	9,00,280.00
Health Care Expenses	20,055.00
PET Fees	48,000.00
Physiotherapist Fees	48,000.00
Psychologist fees	48,000.00
Rehabilitation expenses	1,51,699.00
Staff Salary	4,36,500.00
Teaching & Learning Materials	1,530.00
Vocational Training Exp	45,000.00
Total	17,33,683.60

Schedule-E- Prayas CP School Expenses

Particulars	Amount (Rs.)
Bank Charge	8.85
Contingency Expenses	15,700.00
Fooding expenses	70,950.00
House Rent	60,000.00
Staff Salary	1,60,000.00
Teaching & Learning Materials	7,300.00
Vocational Training Exp	10,000.00
Total	3,23,958.85

Schedule-F- Therapeutic Rehabilitation Centre Expenses

Particulars	Amount (Rs.)
Bank Charge	533.95
Contingency Expenses	85,803.83
Doctor Fees	24,000.00
Fooding expenses	10,67,302.00
Physiotherapy Instrument	2,18,115.00
Rent	1,20,000.00
Speech Therapist Fee	24,000.00
Staff honorarium	8,10,000.00
Vocational Training	30,032.00
Total	23,79,786.78



C.P. Mishra
SECRETARY
SADBHABANA

SADBHABANA
KARATLANE, DOLAMANDAP SAHI
PURI, ODISHA

Schedule-G- Care & Protection of Spastic Children Expenses

<u>Particulars</u>	<u>Amount (Rs.)</u>
Bank Charge	585.85
Contingency Expenses	10,260.00
Fooding expenses	4,70,240.00
Staff honorarium	2,40,000.00
Total	7,21,085.85

Schedule-H- Gharaunda Expenses

<u>Particulars</u>	<u>Amount (Rs.)</u>
Bank Charge	36.97
Contingency Expenses	7,719.00
Fooding Expenses	5,34,503.00
Staff Salary	5,000.00
Vocational Training (Raw material Cost)	10,000.00
Total	5,57,258.97

Schedule-I- Special School for Mantally Retared Rxp.

<u>Particulars</u>	<u>Amount (Rs.)</u>
Bank Charge	118.00
BCSO	74,100.00
Contingency Expenses	39,730.00
Educational Expenses	63,030.00
Food expenses	4,37,660.00
Medical Expenses	29,850.00
Rent & Building Maintenance Exp.	61,730.00
Uniform allowance	65,000.00
	7,71,218.00



C.P. Mishra
SECRETARY
SADBHABANA

SADBHABANA								
KARATILANE, DOLAMANDAP SAHI								
PURI, ODISHA								
Schedule-J-FIXED ASSET								
DEPRECIATION OF FIXED ASSETS AS ON 31.03.2019								
SL No	Name of the Assets	W.D.V. As on 01.04.2018	Addition during the year		Total	Depreciation		W.D.V. As on 31.03.2019
			Before 01.10.2018	After 01.10.2018		Rate (%)	Amount (Rs.)	
1	Land	41,344.00		-	41,344.00	0%	-	41344.00
2	Computer	647.00	15,800.00	36,610.17	53,057.17	60%	20851.00	32206.17
3	Furniture & Fixture	96950.00	-	-	96,950.00	10%	9695.00	87255.00
4	Sports Material	3092.00	-	-	3,092.00	10%	309.00	2783.00
5	Electrical & Electronic Equipments	27349.00	-	-	27,349.00	15%	4,102.00	23,247.00
6	Untencils	15070.00	-	-	15,070.00	10%	1,507.00	13,563.00
7	Bi-cycle	994.00	-	-	994.00	10%	99.00	895.00
8	Musical Instrument	1985.00	-	-	1,985.00	10%	199.00	1,786.00
9	Library Books	1839.00	-	-	1,839.00	10%	184.00	1,655.00
10	Matress	7305.00	-	-	7,305.00	10%	731.00	6,574.00
11	Sewing Machine	8038.00	-	-	8,038.00	15%	1,206.00	6,832.00
12	Motor Bike	6131.00	-	-	6,131.00	15%	920.00	5,211.00
13	Darrie	1693.00	-	-	1,693.00	10%	169.00	1,524.00
14	Water Filter	2218.00	-	-	2,218.00	10%	222.00	1,996.00
15	Camera	8909.00	-	-	8,909.00	10%	891.00	8,018.00
16	Blanket	898.00	-	-	898.00	15%	135.00	763.00
17	Grinder	785.00	-	-	785.00	15%	118.00	667.00
18	Close Circuit Camera	24,904.00			24,904.00	15%	3,736.00	21,168.00
19	Fire Extinguisher Machine	3,757.00			3,757.00	15%	564.00	3,193.00
20	Therapeutic Instruments	1,17,397.00	-		1,17,397.00	15%	17,610.00	99,787.00
21	Auto	92,500.00		-	92,500.00	15%	13,875.00	78,625.00
22	Maruti Omni	2,36,209.00	-	-	2,36,209.00	15%	35,431.00	2,00,778.00
	Total	7,00,014.00	15,800.00	36,610.17	7,52,424.17		1,12,554.00	6,39,870.17



C.P. Patra
SECRETARY
SADBHABANA