

19-20



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

D. Mishra & Co
Chartered Accountants

I have examined the balance sheet of **SADBHABANA, AACAS7936C** [name and PAN of the trust or institution] as at **31/03/2020** 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 **31/03/2020** and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **PURI**
Date **18/06/2020**

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 (₹)	9734272
2.	Whether the institution 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 accumulated or set apart 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 wholly 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

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	it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	
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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 **18/06/2020**

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



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 2020, 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 2020.
- (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: 18.06.2020



For D Mishra & Co
Chartered Accountants
FRN-0329184E

(CA D.P. Mishra)
Proprietor

Membership No.-062771

SADBHABANA
KARATI LANE, DOLAMANDAP SAHI
PURI, ODISHA

BALANCE SHEET AS ON 31st MARCH 2020

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
CAPITAL FUND		FIXED ASSETS	
As per last year Balance Sheet	1,893,950.81	(As per Schedule-J)	1,330,769.17
Add: Excess of Income over Expenditure	264,205.79	CURRENT ASSETS, LOANS & ADVANCES	
	2,158,156.60	Grant-In-Aid Receivable	
INTEREST FREE LOAN		From IEDSS project	5,602,200.00
Opening Balance	5,577,800.00	From National Trust	88,746.97
Less Interest Free Loan repayment	1,843,300.00	Fixed Deposit	10,000.00
	3,734,500.00	Cash-in-Hand	1,922.60
Add: Interest Free Loan During the Year	1,117,000.00	Cash-at-Bank	4,558,425.36
	4,851,500.00		
CURRENT LIABILITIES			
Audit Fees payable	8,260.00		
Expenses payable of Ghraunda Project	73,000.00		
Programme Exp. Payable of General fund	22,800.00		
Advance from SSEPD, Govt. of Odisha	1,123,200.00		
Advance from SBIL, CSR Grant	3,355,147.50		
	4,582,407.50		
	11,592,064.10		11,592,064.10

The above Balance Sheet to the best of our belief contains a true account of the Funds & Liabilities and Assets of the Organisation as on 31.03.2020

For D Mishra & Co.
Chartered Accountants
(FRN-0329184E)



CA. D.P. Mishra
Proprietor
Membership No-062771
UDIN-20062771AAAAAP5911



For SADBHABANA

C.P. Patil
SECRETARY
Secretary
SADBHABANA

Place: Puri
Date: 18.06.2020

SADBHABANA
KARATI LANE, DOLAMANDAP SAHI
PURI, ODISHA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

	Amount (Rs)			Amount (Rs)
Expenditure		Income		
To Administrative Expenses (As per Schedule-B)	356,253.89	By Income For Office		
To Program Expenses (As per Schedule - C)	105,602.40	Bank Interest	61,027.00	
To Special School for MR School (PRAYAS) (As per Schedule - D)	3,357,303.05	Donation	1,290,471.00	
To Special School for CP School (PRAYAS) (As per Schedule - E)	339,498.90	Public contribution	190,500.00	
To Therapeutic Rehabilitation Centre Expenses (As per Schedule - F)	2,413,612.70	Income from Sale of Vocational Product	50,440.00	
To Care & Protection of Spastic Children Exp. (As per Schedule-G)	720,423.20	Income from Therapeutic Unit	16,900.00	
To Gharaunda Expenses (As per Schedule-H)	914,056.06	Income from Training Centre & Resource Person	23,000.00	
To Special School for Mantally Retared Exp. (As per Schedule-I)	878,801.01	Income from Catering Service	59,400.00	1,691,738.00
To Bank Charge (FC)	320.00	Donation / Contribution in Kind		916,034.00
To Depreciation	280,135.00	By Grant-In-Aids		
To Salarys payable of Ghraunda Project	38,000.00	SBI Life Insurance (CSR Grant)	1,872,000.00	
To Expenses Payable of Ghraunda Project	35,000.00	Special Olympic Bharat, Odisha	25,000.00	
To Audit Fees	8,260.00	From SSEPD, Govt of Odisha	4,374,500.00	
To Program Exp. Payable of General fund	22,800.00	From DSSO, Keonjhar	30,000.00	
To Excess of Income over Expenditure	264,205.79	From National Trust	825,000.00	7,126,500.00
	<u>9,734,272.00</u>			<u>9,734,272.00</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 31-03-2020

For D Mishra & Co.
Chartered Accountants
(FRN-0329184E)



CA. D.P. Mishra
Proprietor
Membership No-062771
UDIN-20062771AAAAAP5911



For SADBHABANA

C.P. Patra
SECRETARY
 SADBHABANA

Place: Puri
Date: 18.06.2020

SADBHABANA
KARATI LANE, DOLAMANDAP SAHI
PURI, ODISHA

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2020

Receipts	Amount (Rs.)	Payments	Amount (Rs.)
To Opening Balance		By Administrative Expenses	356,253.89
Cash-in-Hand	1,849.00	(As per Schedule -B)	
Cash-at-Bank	3,063,524.67	By Program Expenses	105,602.40
(As per Schedule- A)		(As per Schedule -C)	
		By Special School for MR (PRAYAS School)	3,502,803.05
		(As per Schedule-D)	
To Income For Office		By Special School for CP (Prayas School)	339,498.90
Bank Interest	61,027.00	(As per Schedule- E)	
Donation	1,290,471.00	By Therapeutic Rehabilitation Centre Expenses	2,413,612.70
Public contribution	190,500.00	(As per Schedule-F)	
Income from Sale of Vocational Product	50,440.00	By Care & Protection of Spastic Children Expenses	720,423.20
Income from Therapeutic Unit	16,900.00	(As per Schedule-G)	
Income from Training Centre & Resource Person	23,000.00		
Income from Catering Service	59,400.00	By Gharaunda Project Expenses	1,485,056.06
	1,691,738.00	(As per Schedule-H)	
		By Special School for Mantally Retared Exp.	1,108,841.01
To Grant-In-Aids		(As per Schedule-I)	
SBI Life Insurance (CSR Grant)	3,355,147.50		
Special Olympic Bharat, Odisha	25,000.00	By Bank Charge (FC)	320.00
From SSEPD, Govt of Odisha	5,497,700.00		
From DSSO, Keonjhar	30,000.00	By Capital expenditure	
From National Trust	1,715,000.00	Purchase of Camera	55,000.00
	10,622,847.50		
To Interest free Loan		By Expenses Payable	
For SSMR project	258,500.00	Audit fee	5,900.00
For TRC	523,000.00		
For General Fund	30,000.00	By Loan Repayment	1,843,300.00
For CPSC project	152,000.00		
For Gharaunda project	153,500.00	By Closing Balance	
	1,117,000.00	Cash-in-Hand	1,922.60
		Cash-at-Bank	4,558,425.36
		(As per Schedule-A)	4,560,347.96
	<u>16,496,959.17</u>		<u>16,496,959.17</u>

The above Receipts & Payments Account to the best of our belief contains a true account of the movement of cash of the organisation for the period from 01-04-2019 to 31-03-2020.

For D Mishra & Co.
Chartered Accountants
(FRN-0329184E)



CA. D.P. Mishra
Proprietor
Membership No-062771
UDIN-20062771AAAAAP5911



For SADBHABANA

C. P. Patra
Secretary
SADBHABANA

Place: Puri
Date: 18.06.2020

SADBHABANA

KARATILANE, DOLAMANDAP SAHI

PURI, ODISHA

Schedule-J-FIXED ASSET**DEPRECIATION OF FIXED ASSETS AS ON 31.03.2020**

SL No	Name of the Assets	W.D.V.		Addition during the year		Total	Depreciation		W.D.V. As on 31.03.2020
		As on 01.04.2019	Before 01.10.2019	After 01.10.2019	Rate (%)		Amount (Rs.)		
1	Land	41,344.00		-		41,344.00	0%	0.00	41344.00
2	Computer	32206.17	-	-		32,206.17	60%	19324.00	12882.17
3	Furniture & Fixture	87255.00	-	29,034.00		116,289.00	10%	10177.00	106112.00
4	Sports Material	2783.00	-	-		2,783.00	10%	278.00	2505.00
5	Electrical & Electronic Equipments	23247.00	-	17,500.00		40,747.00	15%	4800.00	35,947.00
6	Utencils	13563.00	-	-		13,563.00	10%	1356.00	12,207.00
7	Bi-cycle	895.00	-	-		895.00	10%	90.00	805.00
8	Musical Instrument	1786.00	-	-		1,786.00	10%	179.00	1,607.00
9	Library Books	1655.00	-	-		1,655.00	10%	166.00	1,489.00
10	Matress	6574.00	-	-		6,574.00	10%	657.00	5,917.00
11	Sewing Machine	6832.00	-	-		6,832.00	15%	1025.00	5,807.00
12	Motor Bike	5211.00	-	-		5,211.00	15%	782.00	4,429.00
13	Darrie	1524.00	-	-		1,524.00	10%	152.00	1,372.00
14	Water Filter	1996.00	-	-		1,996.00	10%	200.00	1,796.00
15	Camera	8018.00	55,000.00	-		63,018.00	10%	6302.00	56,716.00
16	Blanket	763.00	-	-		763.00	15%	114.00	649.00
17	Grinder	667.00	-	-		667.00	15%	100.00	567.00
18	Close Circuit Camera	21,168.00	-	-		21,168.00	15%	3,175.00	17,993.00
19	Fire Extinguisher Machine	3,193.00	-	-		3,193.00	15%	479.00	2,714.00
20	Therapeutic Instruments	99,787.00	-	-		99,787.00	15%	14,968.00	84,819.00
21	Auto	78,625.00	-	-		78,625.00	15%	11,794.00	66,831.00
22	Maruti Omni	200,778.00	-	-		200,778.00	15%	30,117.00	170,661.00
23	Solar System	-	-	869,500.00		869,500.00	40%	173,900.00	695,600.00
	Total	639,870.17	55,000.00	916,034.00		1,610,904.17		280,135.00	1,330,769.17



C. Patil
SECRETARY
SADBHABANA

SADBHABANA		
KARATILANE, DOLAMANDAP SAHI PURI, ODISHA		
FOR THE FINANCIAL YEAR 2019-20		
Schedule-A		
BANK ACCOUNTS DETAILS		
Particulars	Op. Balance as on 01.04.2019	Closing Balance as on 31.03.2020

Allahabad Bank A/c No-20273197744	1,238.00	959.00
CBI A/c No-1663166103	1,647.00	2,049.00
CBI A/c No-(14355)-2086723924	128,437.54	40,908.65
CBI A/c No-(14527)-2086733308	2,856,985.42	3,357,380.87
Corporation Bank-520101039942550	1,502.05	781,920.35
Corporation Bank-520101039947293	54,273.80	19,455.90
Indian Bank A/c No-6025686167	2,203.00	2,234.00
Indian Bank A/c No-951161217	2,529.00	2,619.00
UCO Bank A/c No- 22840110091043	11,252.71	4,708.65
Vijaya Bank A/c No-741801011001317	1,046.15	1,580.95
Central Bank of India A/c No-3707490490	2,410.00	344,608.99
	3,063,524.67	4,558,425.36

Schedule-B- Administrative Expenses

<u>Particulars</u>	<u>Amount (Rs.)</u>
Bank Charge	1,274.49
Vehicle Insurance	25,418.00
Office Maintenance	43,455.40
Office Rent	60,000.00
Staff Salary	192,000.00
Printing & Stationery	3,000.00
Travel Expenses	31,106.00
Total	356,253.89

Schedule-C- Programme Expenses

<u>Particulars</u>	<u>Amount (Rs.)</u>
International Naturopathy Week	4,500.00
Medicine Expenditure (Covid -19)	9,750.00
Mental Health day Program Exp.	30,000.00
NRM and Community Forest right	12,000.00
Physiotherapy Assessment & Counselling	4,568.00
Physiotherapy Awareness & Treatment Camp	4,975.00
Sensitization workshop on disable Management	5,025.00
Training of Trainer on CFR under FRA-2006	5,310.00
World Cerebral Palsy day	3,998.00
Young Athelets Program	11,055.00
Youth Activation Program	13,945.00
Fooding Expenses (CPSC Project)	476.40
	105,602.40



C. Pathe
SECRETARY
SADBHABANA

SADBHABANA KARATILANE, DOLAMANDAP SAHI PURI, ODISHA
FOR THE FINANCIAL YEAR 2019-20

Schedule-D- Prayas MR School Expenses

Particulars	Amount (Rs.)
Bank Charge	460.05
Education / TLM	183,836.00
Health Care Expenses	69,956.00
Nutrition Expenses	2,164,991.00
Overall Welfare Expenses	140,705.00
Therapeutic Service	243,435.00
Vocational Training Exp	90,000.00
Nutrition Expenses	9,420.00
Staff Salary	454,500.00
Staff Salary (2018-19)	145,500.00
Total	3,502,803.05

Schedule-E- Prayas CP School Expenses

Particulars	Amount (Rs.)
Bank Charge	5.90
Contingency Expenses	7,305.00
Fooding expenses	85,585.00
House Rent	60,000.00
Staff Salary	128,000.00
Teaching & Learning Materials	12,373.00
Vocational Training Exp	46,230.00
Total	339,498.90

Schedule-F- Therapeutic Rehabilitation Centre Expenses

Particulars	Amount (Rs.)
Bank Charge	340.70
Contingency Expenses	8,844.00
Doctor Fees	24,000.00
Fooding expenses	1,296,678.00
Medicine Expenses Covid-19	9,750.00
Rent	120,000.00
Speech Therapist Fee	24,000.00
Staff honorarium	930,000.00
Total	2,413,612.70



C.P. Patil
SECRETARY
SADBHABANA

SADBHABANA KARATILANE, DOLAMANDAP SAHI PURI, ODISHA
FOR THE FINANCIAL YEAR 2019-20

Schedule-G- Care & Protection of Spastic Children Expenses

<u>Particulars</u>	<u>Amount (Rs.)</u>
Bank Charge	126.20
Contingency Expenses	235.00
Fooding expenses	480,062.00
Staff honorarium	240,000.00
Total	720,423.20

Schedule-H- Gharaunda Expenses

<u>Particulars</u>	<u>Amount (Rs.)</u>
Bank Charge	56.06
Contingency Expenses	21,618.00
Fooding Expenses	333,233.00
House Rent	120,000.00
Medical Expenses	16,299.00
Staff Salary	418,000.00
Vocational Training (Raw material Cost)	4,850.00
House Rent (2018-19)	120,000.00
Staff Salary (2018-19)	451,000.00
Total	1,485,056.06

Schedule-I- Special School for Mantally Retared Exp.

<u>Particulars</u>	<u>Amount (Rs.)</u>
Bank Charge	318.01
BCSO	69,000.00
Contingency Expenses	29,402.00
Educational Expenses	59,100.00
Food expenses	576,879.00
Medical Expenses	24,502.00
Rent & Building Maintenance Exp.	54,600.00
Uniform allowance	65,000.00
Fooding Exp. Payable (2018-19)	230,040.00
Total	1,108,841.01



C.P. Patra
SECRETARY
SADBHABANA