

SANO BAZAR(Chinna Bazar)
BERHAMPUR - 760 002
GANJAM, Odisha.

Dial: (0680) 2250035, 2250233
Mobile No. 94372 - 60397

M/S D.L.NARAYANA & Co.,
CHARTERED ACCOUNTANTS.

E-Mail : dokln@yahoo.co.in
E-Mail : lakshminarayana.d@icai.org

AUDIT REPORT

We have audited the Balance Sheet along with Receipts and Payments Account and Income and Expenditure Account of Ganjam District Orthopaedically Handicapped Welfare Association, Chatrapur, Ganjam, Odisha for the year ended as on 31st March, 2021.

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.

In our opinion, proper books of accounts have been kept by the organisation so far as it appears from our examination of the books.

The Receipts and Payments Account & Income and Expenditure Account and the Balance Sheet dealt with the report are in agreement with the books of accounts

For M/s D.L.Narayana & Co., FRN. 315135E
Chartered Accountants,

D.L. Narayana
(D.L.Narayana)
Proprietor.
M.No. 52322



21052322

AAAAALF 7725

LIABILITIES		AMOUNTS	ASSETS		AMOUNTS
		Rs.			Rs.
General Fund O.B.			Fixed Assets:		
Add: Excess of Income	4,886,232.09		a) Land		8,000.00
Over Expenditure	79,712.50	4,965,944.59	b) Furniture		41,916.70
			c) Type Machine		12,000.00
Outstanding Liabilities:(SSEPD Prog.)			d) Colour TV and Radio Set		10,400.00
Salary		603,000.00	e) Fixtures and Fittings		600.00
Fooding		720,000.00	f) Sewing Machines		26,500.00
Stationery(Cleaning & washing)		111,000.00	g) Library Books		51,508.25
Audit fees		12,000.00	h) Tricycle		2,200.00
			i) Bicycle		500.00
Samarth Prog. Outstanding Expenses:			j) Fan		3,600.00
Salary & Food		149,600.00	k) Musical Instruments		4,200.00
Loan & Advances :			l) Miscellaneous assets		4,600.00
Loan Received for Samarth Programme		80,010.00	m) Sports Goods		6,680.00
Hand Loan O.B			n) Fax Machine		4,800.00
Less:Refund	409,910.00		o) Cooking Utensils		5,100.00
Unutilised Grant :	409,910.00		p) Fixed Assets (Electrical Goods)		29,585.00
1 DSSO Ganjam (CP)		36,338.00	q) NORAD Fixed Assets:		
2 DSSO Ganjam (MR)		38,856.95	Computer Hardware, UPS,Printer etc.		125,000.00
			r) Printer & LCD Monitor		14,550.00
			s) Samarth Programme Assets		347,500.00
			t) Construction of New Building		283,428.00
			u) Asha Programme Assets		1,124,895.00
			v) Computer .		80,000.00
			w) Asha Physiotherapy Programme Assets		
			Physiotherapy Equipments		802,905.00
			x) Furniture		42,000.00
			Investments		
			Advance		
			Security Deposit for CDS		60,005.75
			Bank Fixed Deposit		347,770.00
			SBI Bank FD Interest		16,682.00
			Current Assets:		
			a) Grant in aid receivable from:		
			i) SSWAB, Bhubaneswar		5,450.00
			ii)NORAD Scheme		11,819.00
			iii) Grant in Aid Receivable from		
			The National Trust, (Ministry of		
			Social,Justice & Empowerment		
			Govt. of India), New Delhi		
			for SAMARTH Prog.		
			SSEPD Dept. BBSR		472,120.00
			Asha Standford for Samarth prog.		1,446,000.00
					209,478.00
			b) Closing Balance:		
			Cash in Hand:		
			i) General		15,031.70
			ii) Asha standford Prog.		19,703.23
			iii)Samartha C.P		-
			iv)Samartha M.R		-
			v)DSSEPD		3,735.00
			Cash with Bank:		
			i) SBI S.B. A/c No.10603381362		840,297.10
			ii) SBI S.B. A/c No. 10603379759 (FCR)		6,303.77
			iii) Indian Bank,Chatrapur, S.B.A/c.		-
			(Old Number 9792) 559733066		-
			iv)Allahbad Bank a/c No.50459967938 (C.P)		69,069.00
			v)Allahabad Bank a/c no.50459967869 (M.R)		71,807.95
Total		6,716,749.54	Total		6,716,749.54

Total

6,716,749.54

Total

6,716,749.54

Note: Depreciation is not provided on Fixed Assets.

For Ganjam District Orthopaedically Handicapped
Welfare Association, Chatrapur, Ganjam, Odisha.

GENERAL SECRETARY

Ganjam Dist. Orthopaedically
Handicapped Welfare Association
Chatrapur, Ganjam

For M/s D.L.Narayana & Co., FRN. 315135E

Chartered Accountants,

(D.L.Narayana)
Proprietor.

M.No. 52322



EXPENDITURE		AMOUNTS	INCOME		AMOUNTS
		Rs.			Rs.
To Asha Programme Expenses:			By Grants- in- Aid Received From		
Programme Expenses	4,058,578.00		i) ASHA Stanford, USA		
Less: Fixed Assets	110,000.00		Un-Utilised (O.B)	527,100.00	
		3,948,578.00	For Smarth Prog.	3,322,000.00	
				3,849,100.00	
To Therapeutic & Rehabilitation Center :			Add: Receivable	209,478.00	4,058,578.00
Programme Expenses(SSEPD Dept BBSR)	1,679,520.00				
To Smarth School for C.P	112,115.00		ii) SSEPD Dept. BBSR		
To Smarth School for M.R	233,246.00		for Therapeutic & Rehabilitation Center		
			Un-utilised Grant(O.B)	233,520.00	
To Health Awareness Programme:			Add: Receivable	1,446,000.00	1,679,520.00
CORONA Virus Awareness Prog.	10,000.00				
Given to CMRF for COVID-19	50,000.00		iii) DSSO GANJAM for C.p	293,220.00	
Purchase&Dist. of Masks	58,000.00		Less received for py	144,767.00	
Purchase of safty kits for Public	24,000.00			148,453.00	
			Less: Un-Utilised Grant	36,338.00	112,115.00
To General Programme Expenses:			iv) DSSO GANJAM for M.R	325,800.00	
Distribution of Study Kits to CWSN	24,500.00		Less received for py	53,697.05	
Poor Senior Citizen Pwds	24,000.00			272,102.95	
Donation to Poor Pwds	23,500.00		Less: Un-Utilised Grant	38,856.95	233,246.00
Donation to poor Disabled Children	10,000.00		By Membership Fees		21,900.00
Financial Assistance given to Poor PWDS	8,000.00		By Misc. Receipt (Cemtax)		1,050.00
Financial Assistance given to Poor PWDS			By Sale of VT Finished Goods		10,200.00
For Rehabilitation	10,000.00		By Donations(General)		504,211.00
To COVID-19 Relief to PWD	80,000.00		By Selling of Hand books		13,500.00
To Distribution Of Cooking food	27,000.00		By Sale of Concession Cards		7,080.00
To Distribution of Dry Food Packets	86,000.00		By Carrier Couciling Fees		4,000.00
To Livelihood Seminar	8,000.00				
To Samarth Foundation Day prog.	12,000.00		By Bank Interest:		
To Republic day	1,750.00		i) SBI S.B. A/c No.10603381362		17,614.00
To Upahara Prog.	52,820.00		ii) SBI S.B. A/c No.10603379759 (FCR)		38,341.00
To World disabled day	6,000.00		iii) Indian Bank S.B. A/c No.559733066		513.00
To Ganesh Puja	3,000.00		iv) Bank int. C.P		5,428.00
To Childrens day Exp	1,350.00		v) Bank int. M.R		4,822.00
To Saraswati Puja	5,000.00		vi) FD Interest		16,682.00
To Travelling Exps	22,600.00				
To Library Maintenance	5,000.00				
To House Repairing Expenses	100,000.00				
To News Papers exp.	5,280.00				
To Printing & Stationary Expenses	4,220.00				
To Bank Charges/tax	88.50				
To Teaching learning Material to Samarat School	13,520.00				
To Transferred to SSEPD					
To Excess of Income over Expenditure		79,712.50			
Total.....		6,728,800.00	Total.....		6,728,800.00

Note: Depreciation is not Provided on Fixed Assets.

[Signature]

For Ganjam District Orthopaedically Handicapped
Welfare Association, Chatrapur, Ganjam, Odisha.

GENERAL SECRETARY
Ganjam Dist. Orthopaedically
Handicapped Welfare Association
Chatrapur, Ganjam

For M/s D.L.Narayana & Co., FRN. 315135E
Chartered Accountants.

[Signature]
D.L.Narayana
Proprietor.
M.No. 52322



RECEIPTS	AMOUNTS Rs.	PAYMENTS	AMOUNTS Rs.
To Opening Balance:			
Cash in Hand:		By Asha Programme for Three medical Students Exp.(Sch-1.)	
i) General	1,900.00	By Asha Programme Expenses: (Sch-2.)	
Cash with Bank:		Programme Expenses	3,948,578.00
i) SBI S.B. A/c No.10603381362	662,210.60	Programme Assets	110,000.00
ii) SBI S.B. A/c No. 10603379759 (FCR)	1,409,402.79	By Therapeutic & Rehabilitation Center : (Sch-3.)	
iii) Indian Bank, Chatrapur, S.B.A/c. S.B.A/c. 559733066	23,728.00	Programme Expenses	1,679,520.00
iv) Allahabad bank A/c No.50459967938	24,500.00	By Smarth School for C P	112,115.00
v) Allahabad bank A/c No 50459967869	34,425.95	By Smarth School for M R	233,246.00
Cash in Hand:		By Health Awareness Programme:	
Asha prog.	15,533.00	CORONA Virus Awareness Prog.	10,000.00
C.P school	12,825.00	Given to CMRF for COVID-19	50,000.00
M.R school	3,741.00	Purchase & Dist. of Masks	58,000.00
		Purchase of saefy kits for Public	24,000.00
To Grants Received From		By General Programme Expenses:	
i) ASHA, Stanford, USA		Distribution of Study Kits to CWSN	24,500.00
For Medical Students		Poor Senior Citizen Pwds	24,000.00
For Smarth Prog.	3,322,000.00	Donation to Poor Pwds	23,500.00
ii) SSEPD for Therapeutic & Rehabilitation Centre		Donation to poor Disabled Children	10,000.00
DSSO Ganjam for C P	293,220.00	Financial Assistance given to Poor PWDS	8,000.00
DSSO Ganjam for M.R	325,800.00	Financial Assistance given to Poor PWDS	
		For Rehabilitation	10,000.00
To Membership Fees	21,900.00	By COVID-19 Relief to PWD	80,000.00
To Misc. Receipt (Cemtax)	1,050.00	By Distribution Of Cooking food	27,000.00
To Sale of VT Finished Goods	10,200.00	By Distribution Of Dry Food Packets	86,000.00
To Donations (General)	504,211.00	By Livelihood Seminar	8,000.00
To Selling of Hand books	13,500.00	By Samartha Foundation Day prog.	12,000.00
To Sale of Concession Cards	7,080.00	By Republic day	1,750.00
To Carrier Couciling Fees	4,000.00	By Upahara Prog.	52,820.00
Outstanding Liabilities :		By World disabled day	6,000.00
To Salary	603,000.00	By Ganesh Puja	3,000.00
Fooding	720,000.00	By Childrens day Exp	1,350.00
Stationery (Cleaning & washing)	111,000.00	By Saraswati Puja	5,000.00
Audit fees	12,000.00	By Travelling Exps	22,600.00
Bank Interest		By Library Maintenance	5,000.00
i) SBI S.B. A/c No.10603381362	17,614.00	By House Repairing Expenses	100,000.00
ii) SBI S.B. A/c No.10603379759 (FCR)	38,341.00	By News Papers exp.	5,280.00
iii) Indian Bank S.B. A/c No.559733066	513.00	By Printing & Stationary Expenses	4,220.00
iv) Bank int. C.P	5,428.00	By Bank Charges/tax	88.50
v) Bank int. M.R	4,822.00	By Teaching learning Material to Samartha School	13,520.00
v) FD Interest	16,682.00	By FD Interest Receivable	16,682.00
		By Hand loan refunded	409,910.00
		By Closing Balance:	
		Cash in Hand:	
		i) General	15,031.70
		ii) Asha standford Prog.	19,709.23
		iii) Samartha C.P	-
		iv) Samartha M R	3,735.00
		v) DSSEPD	
		Cash with Bank:	
		i) SBI S.B. A/c No.10603381362	849,297.10
		ii) SBI S.B. A/c No. 10603379759 (FCR)	6,303.77
		iii) Indian Bank, Chatrapur, S.B.A/c. (Old Number 9792) 559733066	-
		iv) Allahabad Bank a/c No.50459967938 (C P)	60,069.00
		v) Allahabad Bank a/c no.50459967869 (M.R)	71,807.05
Total	8,220,627.34		8,220,627.34

For Ganjam District Orthopaedically Handicapped
Welfare Association, Chatrapur, Ganjam, Odisha.

GENERAL SECRETARY
Ganjam Dist. Orthopaedically
Handicapped Welfare Association
Chatrapur, Ganjam

For M/s D.L.Narayana & Co., FRN. 345135E

Chartered Accountants
D.L.Narayana
Proprietor
M.No. 52322



RECEIPTS	AMOUNTS Rs.	PAYMENTS	AMOUNTS Rs.
To <u>Opening Balance:</u>		By <u>Health Awareness Programme:</u>	10,000.00
Cash in Hand:		CORONA Virus Awareness Prog.	50,000.00
i) General	1,900.00	Given to CMRF for COVID-19	58,000.00
Cash with Bank:		Purchase & Dist. of Masks	24,000.00
i) SBI S.B. A/c No. 10603381362	428,690.60	Purchase of safety kits for Public	
ii) SBI S.B. A/c No. 10603379759 (FCR)	13,691.79	By <u>General Programme Expenses:</u>	24,500.00
iii) Indian Bank, Chatrapur, S.B.A/c. (Old Number 9792) 559733066	23,728.00	Distribution of Study Kits to CWSN	24,000.00
To Membership Fee	21,900.00	Poor Senior Citizen Pwds	23,500.00
To Donation	504,211.00	Donation to Poor Pwds	10,000.00
To Misc. Receipt (Cemtex)	1,050.00	Donation to poor Disabled Children	8,000.00
To Selling of Concession Cards	7,080.00	Financial Assistance given to Poor PWDS	
To Selling of Hand Books	13,500.00	Financial Assistance given to Poor PWDS For Rehabilitation	10,000.00
To selling VT Products	10,200.00	By COVID-19 Relief to PWD	80,000.00
To carrier counselling fees	4,000.00	By Distribution Of Cooking food	27,000.00
To Loan recived from FC A/c	687,000.00	By Distribution of Dry Food Packets	86,000.00
To <u>Bank Interest:</u>		By Livelihood Seminar	8,000.00
i) SBI S.B. A/c No. 10603381362	17,614.00	By Samarth Foundation Day prog.	12,000.00
ii) SBI S.B. A/c No. 10603379759 (FCR)		By republic day	1,750.00
iii) Indian Bank S.B. A/c No. 559733066	513.00	By Upahara Prog.	52,820.00
iv) Bank fd interest		By World disabled day	6,000.00
To Adv. Received to CP	154,789.00	By Ganesh Puja	3,000.00
To Adv. Received to MR	60,000.00	By Childrens day Exp	1,350.00
		By Saraswati Puja	5,000.00
		By Travelling Exps	22,600.00
		By Library Maintenance	5,000.00
		By House Repairing Expenses	100,000.00
		By News Papers exp.	5,280.00
		By Printing & Stationary Expenses	4,220.00
		By Bank Charges/tax	88.50
		By Teaching learning Material to Samarat School	13,520.00
		By Hand loan refunded	409,910.00
		By <u>Closing Balance:</u>	
		Cash in Hand:	15,031.79
		i) General	
		Cash with Bank:	
		i) SBI S.B. A/c No. 10603381362	849,297.10
		Less: SSEPD	
		ii) SBI S.B. A/c No. 10603379759 (FCR)	
		iii) Indian Bank, Chatrapur, S.B.A/c. (Old Number 9792) 559733066	
Total	1,949,867.39		1,949,867.39

For Ganjam District Orthopaedically Handicapped
Welfare Association, Chatrapur, Ganjam, Odisha.

GENERAL SECRETARY
Ganjam Dist. Orthopaedically
Handicapped Welfare Association
Chatrapur, Ganjam

For M/s D.L. Narayana & Co., FRN. 315135E
Chartered Accountants,

(Signature)
D.L. Narayana
Proprietor
M No. 52302



RECEIPTS		Schedule -2	
	AMOUNTS Rs.	PAYMENTS	AMOUNTS Rs.
To <u>Opening Balance</u>		By Teacher Training Programme	22,000.00
Cash in Hand	15,533.00	By Staff Salary	1,524,500.00
Cash at Bank	1,395,711.00	By Staff Bonus	100,000.00
		By Relief given to Staff	110,000.00
		By Purchase of Raw Materials	106,000.00
		By Transportation Exp	117,000.00
		By Food Exp	460,700.00
<u>Grant-in-Aid Received :</u>		By Printing & Stationary Exp	10,500.00
To Grant-in-Aid Received From		By Office Establishment	10,000.00
ASHA for the Rehabilitation of		By Medicine Cost	19,125.00
Student of Covid-19	1,826,000.00	By Fuel Exp.	500.00
		By Health Checkup camp	30,000.00
To Asha towards Relief to the staff		By Parents Oriented Prog.	36,000.00
of Samarth	110,000.00	By Admission fees	153,345.00
To Annual Funds For Samarth &		By Purchase of TLM	9,000.00
Edu. Sponsorship	1,186,000.00	By Audit fees	40,000.00
To Asha towards repairing samarth		By Purchase of Educational Kits	4,500.00
Building & purchase TV	200,000.00	By Purchase of School Bag	9,000.00
		By House repairing	150,000.00
To Bank Interest	38,341.00	By Relief Kits to PWDS	465,000.00
		By Application fees	1,203.00
		By House Rent	160,000.00
		By Boarding Fees	99,205.00
		By Excursion Trip	25,000.00
		By Purchasing Dress Material	90,000.00
		By Purchasing Uniform	49,000.00
		By Purchasing Of Books	70,000.00
		By Purchasing of Mobile(Given to	42,000.00
		Students)	
		By Purchasing Aids & Appliances	35,000.00
		By Purchasing Kitchen equipment	50,000.00
		By Purchasing Edu. & Vocational Assets	10,000.00
		By Purchasing TV	50,000.00
		By Loan refund to GDOHWA	687,000.00
		By <u>Closing Balance</u>	
		Cash in Hand	19,703.23
		Cash at Bank	6,303.77
Total	4,771,585.00	Total	4,771,585.00

For Ganjam District Orthopaedically Handicapped
Welfare Association, Chatrapur, Ganjam,
Odisha.

GENERAL SECRETARY

Ganjam Dist. Orthopaedically
Handicapped Welfare Association
Chatrapur, Ganjam

For M/s D.L.Narayana & Co., FRN. 315135E

Chartered Accountants,

D.L.Narayana
Proprietor.
M.No. 52322



M/s D.L.Narayana & Co.,
Chartered Accountants,
Sano Bazar, Berhampur,
Ganjam, Odisha.

Receipts and Payments Account **SAMARTHA SCHOOL**
FOR M.R. At/Po: Chatrapur, Dist: Ganjam Odisha for the
Period from 1.04.2020 to 31.03.2021

RECEIPTS	AMOUNTS Rs.	PAYMENTS	AMOUNTS Rs.
To Opening Balance			
Cash in Hand	3,741.00	By Grocery Exp.	74,786.00
Cash at Bank, Allahabad		By Cooking Gas	15,711.00
A/c No.50459967869	34,425.95	By Repairing Exp.	7,100.00
		By Medicine Exp.	7,525.00
		By Vegetables	117,614.00
To Grant-in-Aid Received From		By Printing & Stationery	1,710.00
DSSO Ganjam	325,800.00	By Fuel	1,000.00
		By Travelling Exp.	7,800.00
To Bank interest	4,822.00	By Adv. Paid to GDOWHA	60,000.00
		By Closing Balance	
		Cash in Hand	3,735.00
		Cash at Bank, Allahabad	
		A/c No.50459967869	71,807.95
Total	368,788.95	Total	368,788.95

[Signature]
For SAMARTHA SCHOOL FOR M.R.,
At/po: Chatrapur, Dist: Ganjam
GENERAL SECRETARY
Ganjam Dist. Orthopaedically
Handicapped Welfare Association
Chatrapur, Ganjam

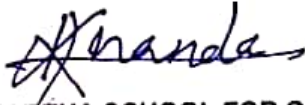
For M/s D.L.Narayana & Co., FRN. 315135E
Chartered Accountants,
[Signature]
(D.L.Narayana)
Proprietor.
M.No. 52322



M/s D.L.Narayana & Co.,
Chartered Accountants,
Sano Bazar, Berhampur,
Ganjam, Odisha.

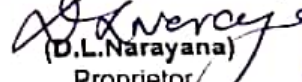
Receipts and Payments Account **SAMARTHA SCHOOL**
FOR C.P, At/Po: Chatrapur, Dist: Ganjam Odisha for the
Period from 1.04.2020 to 31.03.2021

RECEIPTS	AMOUNTS Rs.	PAYMENTS	AMOUNTS Rs.
To <u>Opening Balance</u>			
Cash in Hand	12,825.00	By Grocery Exp.	108,290.00
Cash at Bank, Allahabad		By Fooding Cost	3,825.00
A/c No.50459967938	24,500.00	By Adv. Paid to GDOHWA	154,789.00
To <u>Grant-in-Aid Received From</u>			
DSSO Ganjam	293,220.00		
To Bank interest	5,428.00		
		By <u>Closing Balance</u>	
		Cash in Hand	-
		Cash at Bank, Allahabad	
		A/c No.50459967938	69,069.00
Total	-	Total	335,973.00
	<u>335,973.00</u>		<u>335,973.00</u>


For **SAMARTHA SCHOOL FOR C.P**,
At/po: Chatrapur, Dist: Ganjam

GENERAL SECRETARY
Ganjam Dist. Orthopedically
Handicapped Welfare Association
Chatrapur, Ganjam

For M/s D.L.Narayana & Co., FRN. 315135E
Chartered Accountants,


(D.L. Narayana)
Proprietor,
M.No. 52322



M/s D.L.Narayana & Co.,
Chartered Accountants,
Sano Bazar, Berhampur,
Ganjam, Odisha.

Receipts and Payments Account of Ganjam District
Orthopaedically Handicapped Welfare Association,
Chatrapur, Ganjam, Odisha for the year from
01.04.2020 to 31.03.2021.
(SSEPD Dept. Govt. of Odisha for Therapeutic &
Rehabilitation Centre)

RECEIPTS		Schedule -3	
	AMOUNTS Rs.	PAYMENTS	AMOUNTS Rs.
To <u>Opening Balance</u>			
Cash in Hand		By Staff Salary	804,000.00
Cash at Bank	233,520.00	By Printing & Stationary	143,520.00
		By fooding Cost	720,000.00
		By Audit Fees	12,000.00
		By Transportation	-
To <u>Outstanding Liabilities :</u>			
Salary	603,000.00		
Fooding	720,000.00		
Stationery(Cleaning & washing)	111,000.00		
Audit fees	12,000.00		
		By <u>Closing Balance</u>	
		Cash in Hand	
		Cash at Bank	
Total	<u>1,679,520.00</u>	Total	<u>1,679,520.00</u>

For Samarth Physiotherapy & Rehabilitation
Center, Po: Chatrapur, Dist: Ganjam

GENERAL SECRETARY
Ganjam Dist. Orthopaedically
Handicapped Welfare Association
Chatrapur, Ganjam

For M/s D.L.Narayana & Co., FRN. 315135E
Chartered Accountants.

(D.L.Narayana)
Proprietor.
M.No. 52322

