

**Rajiv Ahuja**

Grad. C.W.A., F.C.A.

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**R. AHUJA & ASSOCIATES**

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**CHARTERED ACCOUNTANTS**

# 3, (IInd Floor), Kasauli Road, Sector- 2, Parwanoo-173 220 (H.P.)  
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S. D. BRAILLE - CUM - TAPE LIBRARY

UTILISATION CERTIFICATE

Certified that the entire amount of the grant of Rs. 1,11,000/- (Rupees One lac eleven thousand only) sanctioned vide Haryana Govt. letter No. 559-SW(4)-2007-114, dated 28.03.2007 in favour of S. D. Braille-cum-Tape-Library, Ambala Cantt. has been properly utilised by the grantee for the purpose for which it was sanctioned and that all the conditions in the letter of sanction have been duly fulfilled.

For R. Ahuja & Associates

Chartered Accountants

  
Rajiv Ahuja, Proprietor.  
Parwanoo, May 21, 2007.



**R. AHUJA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**  
**# 3 (II FLOOR), KASALI ROAD**  
**SECTOR-2, PARWANOO- 173220 (H.P.)**  
**TEL. (01792) 232372, 232072**

**AUDITOR'S REPORT**

We have audited the attached Balance Sheet as at March 31, 2007 of **S.D. Braille-cum-Tape Library for the Blind, Ambala Cantt.** and the Income and Expenditure Account for the year ended on that date. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. These 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 amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

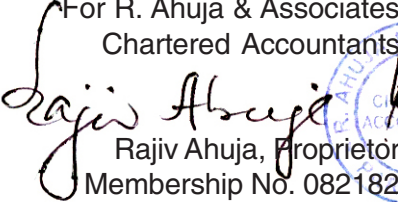
We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.


In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of the books.

The Balance Sheet and the Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts and notes thereon 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 Society as at March 31, 2007 and
- (b) In the case of Income and Expenditure Account of the Income and expenditure for the year ended on that date.

For R. Ahuja & Associates  
Chartered Accountants  
  
Rajiv Ahuja, Proprietor  
Membership No. 082182  
Parwanoo, May 21, 2007.



**S.D. BRAILLE-CUM-TAPE LIBRARY FOR THE BLIND, AMBALA CANTT.**

**BALANCE SHEET AS AT MARCH 31, 2007**

Prev. year 2005-06	Liabilities		Rs.	Prev. year 2005-06	Assets		Rs.
155,694	<b>CAPITAL FUND</b> As per last account Surplus for the year	155,694 7,202	<b>162,896</b>	41,265	<b>FIXED ASSETS</b> As per detail attached		<b>35,814</b>
4,980	<b>CASSETTE SECURITY DEPOSIT</b> As per last account Received during the year	4,980 120	<b>5,100</b>	1,11,000	<b>GRANTS RECEIVABLE</b> From Haryana Social Welfare Deptt., Chandigarh		<b>111,000</b>
9,000	<b>CURRENT LIABILITIES</b> Loan from SD Institute for the Blind		-	16,199	<b>CURRENT ASSETS</b>  Savings account with Central Bank of India Cash in Hand	19,960 12	<b>19,972</b>
				1,210	<b>SECURITY DEPOSITS</b> HSEB NIVH	950 260	<b>1,210</b>
169,674			<b>167,996</b>	169,674			<b>167,996</b>

**AUDITORS' REPORT**

As per our report of even date attached.

For S.D. Braille-Cum Tape  
Library

For R. Ahuja & Associates  
Chartered Accountants

*Rajiv Ahuja*  
Rajiv Ahuja, Proprietor  
Parwanoo, May 21, 2007



**S.D. BRAILLE-CUM-TAPE LIBRARY FOR THE BLIND, AMBALA CANTT.**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2007**

Prev. year 2005-06	Expenditure		Rs.	Prev. year 2005-06	Income		Rs.
125,768	Salaries		<b>125,200</b>	111,000	Grant receivable from Haryana Social Welfare Deptt., Chandigarh		<b>111,000</b>
21,714	Contingencies		<b>28,361</b>				
7,171	Depreciation		<b>5,451</b>	57,900	Public contribution		<b>53,900</b>
15,509	Excess of income over expenditure		<b>7,202</b>	1,262	Bank interest		<b>1,314</b>
170,162			<b>166,214</b>	170,162			<b>166,214</b>

**AUDITORS' REPORT**

As per our report of even date attached.

For S.D. Braille-Cum Tape  
Library

For R. Ahuja & Associates  
Chartered Accountants

*Rajiv Ahuja*

Rajiv Ahuja, Proprietor.  
Parwanoo, May 21, 2007



**S.D. BRAILLE-CUM-TAPE LIBRARY FOR THE BLIND, AMBALA CANTT.**

**DETAIL OF FIXED ASSETS FOR THE YEAR ENDING MARCH 31, 2007**

Particulars	W.D.V. as on 1.4.2006	Additions	Total	Depreciation		W.D.V. as on 31.03.2007
				Rate	Amount	
Machinery & equipments	15,025	-	15,025	15%	2,254	12,771
Furniture & Fixtures	14,773	-	14,773	10%	1,477	13,296
Braille books & other books	11,467	-	11,467	15%	1,720	9,747
<b>Total</b>	<b>41,265</b>	<b>-</b>	<b>41,265</b>	<b>-</b>	<b>5,451</b>	<b>35,814</b>
Previous year	43,436	5,000	48,436		7,171	41,265




**S.D. BRAILLE-CUM-TAPE LIBRARY FOR THE BLIND, AMBALA CANTT.**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2007**

Receipts		Rs.	Payments		Rs.
<b>OPENING BALANCE</b>			Salaries		<b>125,200</b>
Balance with Central Bank of India	16,134		<b>Contingencies</b>		
Cash in hand	65	<b>16,199</b>	Electricity	23,488	
Grant received from Haryana Social Welfare Department Chandigarh for 2005-06		<b>111,000</b>	Newspapers	390	
Public contribution		<b>53,900</b>	Audit fees	561	
Bank interest		<b>1,314</b>	Miscellaneous	1,588	
Cassette security deposit received		<b>120</b>	Printed books	1,469	
			Electric repairs	150	
			Machinery repairs	715	<b>28,361</b>
			Loan paid back to SD Institute for the Blind		<b>9,000</b>
			<b>CLOSING BALANCES</b>		
			Balance with Central Bank of India	19,960	
			Cash in hand	12	<b>19,972</b>
		<b>182,533</b>			<b>182,533</b>

**AUDITORS' REPORT**

As per our report of even date attached.

For S.D. Braille-Cum Tape Library

For R. Ahuja & Associates  
Chartered Accountants

*Rajiv Ahuja*  
Rajiv Ahuja, Proprietor.  
Parwano, May 21, 2007

