

AUDIT REPORT

2019-2020

DISABLE RELIEF ORGANISATION

AT/PO-BAGHUAPASI, PO-MADHYA KHANDA, PS-DASAPALLA, DIST-NAYAGARH, ODISHA, 752093



DM Associates
CHARTERED ACCOUNTANTS

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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

To

The Members

DISABLE RELIEF ORGANISATION

AT/PO-BAGHUAPASI, PO-MADHYA KHANDA, PS-DASAPALLA

DIST-NAYAGARH, ODISHA, 752093

I have examined the balance sheet of DISABLE RELIEF ORGANISATION as at 31ST March 2020 and the Income and expenditure account for the year ended on that date which are in agreement with the books of account maintained by the above said Organization,

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 of the above named Organization, so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received 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 Organization as at 31ST March 2020
- ii. in the case of the Income and expenditure account, of the Excess of income over expenditure / Excess of expenditure over income of its accounting year ending on 31ST March 2020 .

The prescribed particulars are annexed hereto.

Place: Berhampur

Date: 05/05/2020

AS PER OUR REPORT OF THE EVEN DATE

for DM ASSOCIATES,

CHARTERED ACCOUNTANTS

CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E

ANNEXURE
STATEMENT OF PARTICULARS FOR THE FY 2019-2020
APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

DISABLE RELIEF ORGANISATION
AT/PO-BAGHUAPASI, PO-MADHYA KHANDA, PS-DASAPALLA
DIST-NAYAGARH, ODISHA, 752093

Sl.No	STATEMENT OF PARTICULARS	Amount
1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	Rs. 447453/-
2.	Whether the Society/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 purpose in India during the previous year	Nil
3.	Amount of income accumulated or set apart* / finally set apart for application to charitable or religious purpose, to the extent it does not exceed 25 percent of the income derived from property held under Society wholly* / in part only for such purpose.	Nil
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	Nil
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)(b)	Nil
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(18)? If so, the details thereof	Nil
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purpose under section 11(2) in any earlier year- - Has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or - 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 - Has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	Nil Nil Nil

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 organization 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 land, building, or other property of the organization 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	See foot note
4.	Whether the services of the organization were made available to any such person during the previous year? If so give details thereof together with remuneration or compensation received if any received if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the organization during, the previous year to any such person? If so give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was purchased by or on behalf of the organization 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 organization 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 organization was used or applied during the previous year for the benefit of any such person in any such person in any other manner?	No

III. Investment 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	Whether 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% of the concern during the previous year- say, Yes/No
1.	2	3	4	5	6
	Nil	Nil	Nil	Nil	Nil
TOTAL	Nil	Nil	Nil	Nil	Nil

Note: During the year under consideration the amounts mentioned below have been paid to the persons referred to Section 13(3) for the purpose(s) mentioned against their names for managing various projects works as per the sanction of the donor and / or approved by the General body/ Managing committee. The amounts paid in our opinion are reasonable considering the services rendered, qualification, experience and responsibilities under taken by them. Therefore in our opinion, the payments don't attract the provisions of section 13(1)(c) of the Income Tax Act 1961, as the same do not result in any undeserved benefit to the said persons and are only against adequate services rendered by the Society.

Place: Barampur

Date: 05/05/2020

For **DM ASSOCIATES**

CHARTERED ACCOUNTANTS, FRN 320306E

V. Raju or Raju
CA, V AJIT KUMAR RAJU, (PARTNER), M Number-055782

DM ASSOCIATES.

CHARTERED ACCOUNTANTS

CA. V AJIT KUMAR RAJU (PARTNER)

E-mail: ca-vajit@dmak.com / Cell: 9995047055**DISABLED RELIEF ORGANISATION**

AT/PO-BAGHUAPASI, PO-MADHYA KHANDA, PS-DASAPALLA

DIST-NAYAGARH, ODISHA, 752093

BALANCE SHEET AS AT 31/03/2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
ORGANISATION FUND:		FIXED ASSETS	
Opening balance	30587.00	Furniture and fixture	17000.00
Add Excess of income over exp	3666.00	Electric and electronic equipment	2000.00
	34253.00	Blind equipments	4000.00
		Books and periodicals	1000.00
CURRENT LIABILITIES, PROVISIONS:			
CURRENT LIABILITIES:	NIL	CURRENT ASSETS, LOANS AND ADVANCES:	
		CURRENT ASSETS:	
		CLOSING BALANCE	
		Cash in hand and cash at Bank	10253.00
		LOANS AND ADVANCES:	NIL
TOTAL	34253.00	TOTAL	34253.00

NOTES FORMING PART OF ACCOUNTS:**LEGAL STATUS OF THE ORGANIZATION**

The Organization has been registered under Society Registration Act 1860

Registration Number	Registered under Society registration Act 1860 at IGR, Cuttack bearing registration number 23752/100 OF 2015-2016									
Date of formation	22/02/2016									
PAN Number	A	A	C	A	D	8	3	9	9	L

SIGNIFICANT ACCOUNTING PRINCIPLES AND NOTES ON ACCOUNTS/ ACCOUNTING PRINCIPLES:

- Basis of preparation of financial statement: The accounts of the Society are prepared under cash system of accounting and recognize Income and Expenditure on cash basis except statutory dues of employees.
- These financial statements are approved in the Executive body of the Organisation; certain comparative figures appearing in these financial statements have been regrouped and/or reclassified to better reflect the nature of those items.
- Depreciation: No depreciation has been charged on fixed assets.

Legal Status of the Society:

Place: Berhampur

Date: 05/05/2020

AS PER OUR REPORT OF THE EVEN DATE

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

V. AJIT K. RAJU
CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320305E

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31/03/2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
ADMINISTRATIVE EXP:		GENERAL RECEIPTS/ INCOMES	
Honorarium to staff	24000.00	Membership fees and members contribution	7000.00
Office rent	24000.00	Beneficiary contribution	14000.00
Office exp	5240.00	Local contribution	428500.00
Printing & stationery, contingency, TA/ DA	3255.00	Bank interest and other receipts	1619.00
Audit fees and accounting service charges	2000.00		
PROGRAM EXP:			
Exp on Education and Vocational training	122558.00		
Exp on Relief program	45200.00		
Exp on Yoga camp	38600.00		
Exp on Swachha Bharat program	24000.00		
Exp on Sanitation and environment program	22000.00		
Exp on Training to Disable people	55800.00		
Exp on Awareness program	52400.00		
Exp on Luce brail day celebration	5000.00		
Exp on Cultural program	12600.00		
Exp on Various day celebrations	10800.00		
Excess of income over exp	3666.00		
TOTAL	451119.00	TOTAL	451119.00

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 05/05/2020

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

V. *Ajit Kumar Raju*
 CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2019 TO 31/03/2020

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE:		ADMINISTRATIVE EXP:	
Cash in hand and cash at Bank	6587.00	Honorarium to staff	24000.00
		Office rent	24000.00
		Office exp	5240.00
GENERAL RECEIPTS/ INCOMES		Printing & stationery, contingency, TA/ DA	3255.00
Membership fees and members contribution	7000.00	Audit fees and accounting service charges	2000.00
Beneficiary contribution	14000.00	PROGRAM EXP:	
Local contribution	428500.00	Exp on Education and Vocational training	122558.00
Bank interest and other receipts	1619.00	Exp on Relief program	45200.00
		Exp on Yoga camp	38600.00
		Exp on Swachha Bharat program	24000.00
		Exp on Sanitation and environment program	22000.00
		Exp on Training to Disable people	55800.00
		Exp on Awareness program	52400.00
		Exp on Luice brail day celebration	5000.00
		Exp on Cultural program	12600.00
		Exp on Various day celebrations	10800.00
		CLOSING BALANCE:	
		Cash in hand and cash at Bank	10253.00
TOTAL	457706.00	TOTAL	457706.00

AS PER OUR REPORT OF THE EVEN DATE

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

V. Ajit Kumar Raju
CA, V AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320305E

Place: Berhampur

Date: 05/05/2020