

AUDIT REPORT

DISABLE RELIEF ORGANISATION

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

F.Y: 2020-2021



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-BAGHUAPASE, PO-MADHYA KHANDA, PS-DASAPALLA
DIST-NAYAGARH, ODISHA, PIN-752093

I have examined the balance sheet of **DISABLE RELIEF ORGANISATION** as at **31ST March 2021** 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 above named Organization as at **31ST March 2021**
- 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 2021**.

The prescribed particulars are annexed hereto.

Place: Berhampur

Date: 23/04/2021

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: 320306E

ANNEXURE
STATEMENT OF PARTICULARS FOR THE FY 2020-2021

DISABLE RELIEF ORGANISATION

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

APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE

SLNO	STATEMENT OF PARTICULARS	AMOUNT
1	Amount of income of the previous year applied to charitable or religious purposes in India during that year	Rs.239038/-
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(1B)? If so, the details thereof	No
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	No No No

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

SLNO	STATEMENT OF PARTICULARS	AMOUNT
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

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 in 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 committees.

The amounts paid in our opinion are reasonable considering the services rendered, qualification, experience and responsibilities undertaken by them. Therefore in our opinion, the payments don't attract the provisions of section 13(1)(c) of the Income Tax Act 1961, in the same do not result in any undeserved benefit to the said persons and are only against adequate services rendered by the Society.

Place: Barhampur

Date:23/04/2021

For **DM ASSOCIATES**

CHARTERED ACCOUNTANTS, FRN 320308E

V. AJIT KUMAR RAJU, (PARTNER), M Number-059782

DM ASSOCIATES.

CHARTERED ACCOUNTANTS

CA. V AJIT KUMAR RAJU (PARTNER)

e-mail: dmajit@rediffmail.com / Tel: 08895047055

DISABLE RELIEF ORGANISATION

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

DIST-NAYAGARH, ODISHA, 752093

BALANCE SHEET AS AT 31/03/2021

LIABILITIES	AMOUNT	ASSETS	AMOUNT
ORGANISATION FUND:		FIXED ASSETS	
Opening balance	34253.00	Furniture and fixture	17000.00
Add Excess of income over exp	2336.00	Electric and electronic equipment	2000.00
	36589.00	Blind equipments	4000.00
		Books and periodicals	1000.00
CURRENT LIABILITIES, PROVISIONS:		CURRENT ASSETS, LOANS AND ADVANCES:	
CURRENT LIABILITIES:	NIL	CURRENT ASSETS:	
		CLOSING BALANCE	
		Cash in hand and cash at Bank	12589.00
		LOANS AND ADVANCES:	Nil
TOTAL	36589.00	TOTAL	36589.00

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	B	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.

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 23/04/2021

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

V. AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E



DM ASSOCIATES.

CHARTERED ACCOUNTANTS

CA. V AJIT KUMAR RAJU (PARTNER)

e-mail: prajit@rediffmail.com / Cell: 98835047055**DISABLED RELIEF ORGANISATION**

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

DIST-NAYAGARH, ODISHA, 752093

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31/03/2021

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	208600.00
Printing & stationary, contingency, TA/ DA	3258.00	Bank interest and other receipts	11774.00
Audit fees and accounting service charges	2000.00		
PROGRAM EXP:			
Education and Vocational training for blind	84600.00		
Relief program	22100.00		
Yoga camp	18500.00		
Swachha Bharat program	12000.00		
Sanitation and environment program	6400.00		
Training to Disable people	12100.00		
Awareness program	6400.00		
Luice brail day celebration	3200.00		
Cultural program	8000.00		
Various day celebrations	7240.00		
Excess of income over exp	2336.00		
TOTAL	241374.00	TOTAL	241374.00

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 23/04/2021

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

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

M No. 059787 FRN: 320306E

DM ASSOCIATES.

CHARTERED ACCOUNTANTS

CA, V AJIT KUMAR RAJU (PARTNER)

E-mail: caajit@rediffmail.com Cell: 98895047055**DISABLED RELIEF ORGANISATION**

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

DIST-NAYAGARH, ODISHA, 752093

RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2020 TO 31/03/2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
OPENING BALANCE:		ADMINISTRATIVE EXP:	
Cash in hand and cash at Bank	10253.00	Honorarium to staff	24000.00
		Office rent	24000.00
GENERAL RECEIPTS/ INCOMES		Office exp	5240.00
Membership fees and members contribution	7000.00	Printing & stationery, contingency, TA/ DA	3258.00
Beneficiary contribution	14000.00	Audit fees and accounting service charges	2000.00
Local contribution	208600.00	PROGRAM EXP:	
Bank interest and other receipts	11774.00	Education and Vocational training for blind	84600.00
		Relief program	22100.00
		Yoga camp	18500.00
		Swachha Bharat program	12000.00
		Sanitation and environment program	6400.00
		Training to Disable people	12100.00
		Awareness program	6400.00
		Luice trail day celebration	3200.00
		Cultural program	8000.00
		Various day celebrations	7240.00
		CLOSING BALANCE:	
		Cash in hand and cash at Bank	12589.00
TOTAL	251627.00	TOTAL	251627.00

AS PER OUR REPORT OF THE EVEN DATE

Place: Berhampur

Date: 23/04/2021

for DM ASSOCIATES.

CHARTERED ACCOUNTANTS

V. AJIT KUMAR RAJU (PARTNER)

M No. 059787 FRN: 320306E