



P B S D & ASSOCIATES
Chartered Accountants

Sarbodaya Nagar, Sawmill Lane,
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AUDITOR'S REPORT

To
The Members,
DEVELOPMENT RESOURCE CENTRE,

We have audited the attached Balance sheet of DEVELOPMENT RESOURCE CENTRE, AT- GUNDICHA VIHAR, SARBODAYA NAGAR, DIST-PURI - 752002, ODISHA as at 31st MARCH, 2018 and also the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date annexed there to:

We report that,

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit,
2. In our opinion, the organisation has kept proper books of accounts as required by Law so far as appears from our examination of the books
3. The Balance Sheet, Income & Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of Accounts.
4. In our opinion and to the best of our information and according to the explanations given to us, the said Balance Sheet, Income & Expenditure Account and Receipt and Payment Account gives a true and fair view:
 - a. In case of Balance sheet, of the state of affairs of the organisation as at 31st March, 2018 and
 - b. In case of Income & Expenditure Account of the excess of Income over Expenditure for the period ended on that date
 - c. In case of Receipt and Payment Account, of the receipt and Payment for the period ended on that date.

Date:
Place: PURI



FOR P B S D & ASSOCIATES
Chartered Accountants
FRN: 322152E

Chitta
10/07/18

CA.C.R.DAS, FCA, Partner
Membership No. 069913

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

We have examined the balance sheet of **DEVELOPMENT RESOURCE CENTER, AAATD9150A** [name and PAN of the trust or institution] as at **31/03/2018** 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.

We have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us**, subject to the comments given below:

In **our** opinion and to the best of **our** information, and according to information given to **us**, 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 **trust** as at **31/03/2018** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2018**

The prescribed particulars are annexed hereto.

Place **BHUBANESWA**

R

Date **10/07/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

PBSD & ASSOCIATES
CHITTA KANJAN DAS
069913
322152F
SARRODIA GARG, SAWM
ILL LANE, PURI-2, ODISHA

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 (₹)	2289759
2.	Whether the trust 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. (₹)	No
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.	No
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 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

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

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 trust 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 trust 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 trust 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 trust 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 trust 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 trust 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 trust 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 **BHUBANESWA**
 R
 Date **10/07/2018**

Name
 Membership Number
 FRN (Firm Registration Number)
 Address

Chitta Ranjan Das
CHITTA RANJAN DAS
069913
322152E
SARBODAYA NAGAR, SAHUBAL
ILL LANE, PURI-2, ODISHA



Form Filing Details

Revision/Original Original

DEVELOPMENT RESOURCE CENTRE (DRC)
AT-GUNDICHA VIHAR, SARBODAY NAGAR, DIST-PURI-752002, ODISHA , INDIA

BALANCE SHEET AS ON 31ST MARCH, 2018.

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>GENERAL FUND:</u>		<u>FIXED ASSETS:</u>	
Opening Balance	143,395.37	(As per Schedule - C)	101,776.20
Add: Excess of expenditure over Income	2,021.03		
	145,416.40		
<u>CURRENT LIABILITIES:</u>		<u>LOANS & ADVANCES:</u>	
Audit Fees	4,000.00	TDS Receivable (F.Y. 2010-11)	8,819.00
		TDS Receivable (F.Y. 2016-17)	11,054.37
		TDS Receivable (F.Y. 2017-18)	14,278.00
	149,416.40	<u>CURRENT ASSETS:</u>	
		Cash in hand	3,655.00
		<u>Cash at Bank:</u>	
		BOI A/c no. 7476	1,474.83
		ICICI A/c No. 0215	8,359.00
		ICICI A/c No.-198501000225 (FCRA)	-
			149,416.40

Place: Puri
Date:



For P B S D & Associates
Chartered Accountants
FRN : 322152E

Chitta Ranjan Das
10/07/18

CA. Chitta Ranjan Das, FCA
Partner M.No. 069913

DEVELOPMENT RESOURCE CENTRE (DRC)
AT-GUNDICHA VIHAR, SARBODAY NAGAR, DIST-PURI-752002, ODISHA , INDIA

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Programme Expenses (Schedule - A)	2,022,315.00	By	Public Contribution	25,400.00
To	Baddebt- CM Pack Astarang	2,500.00	By	Membership Fees & Subscription	175,576.18
To	Administrative Expenses (Schedule - B)	243,365.35	By	Misc. Receipts.	4,580.00
			By	Bank interest (Cr.)	1,594.00
			By	Incentive from LIC of India	208,807.00
To	Audit Fees	4,000.00	By	Incentive from P&GS Dept- NPS	34,524.00
To	Depreciation	15,557.80	By	Incentive from P&GS Dept- AABY	36,400.00
			By	Scholarship from P&GS Deptt- SSY	1,788,600.00
			By	TDS receivable (FY 2017-18)	14,278.00
To	Excess of Income over Expenditure	2,021.03			
		<u>2,289,759.18</u>			<u>2,289,759.18</u>

Place: Puri
Date:



For P B S D & Associates
Chartered Accountants
FRN : 322152E

Chitta Ranjan Das
10/3/18

CA. Chitta RanjanDas, FCA
Partner M.No. 069913

DEVELOPMENT RESOURCE CENTRE (DRC)
AT-GUNDICHA VIHAR, SARBODAY NAGAR, DIST-PURI-752002, ODISHA , INDIA

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

RECEIPT	AMOUNT (Rs.)	PAYMENT	AMOUNT (Rs.)
To, <u>Opening Balance:</u>		By <u>Programme Expenses:</u>	2,022,315.00
Cash in Hand	9,958.00	(As per Schedule - A)	
<u>Cash at Bank</u>			
BOI A/c No.-555810100007476 (GEN)	1,479.00		
ICICI A/c No.-198501000215 (GEN)	4,151.00	By <u>Administrative Expenses:</u>	246,865.35
ICICI A/c No.-198501000225 (FCRA)	-	(As per Schedule - B)	
To, Public Contribution	25,400.00	By <u>CAPITAL EXPENDITURES:</u>	
To, Membership Fees & Subscription	175,576.18	Repayment Loan-Astarang block CM Pack	8,750.00
To, Misc. Receipts.	4,580.00	Purchase of Library Books	5,900.00
To, Bank interest (Cr.)	1,594.00		
To, Incentive from LIC of India	208,807.00		
To, Incentive from P&GS Dept- NPS	34,524.00	By <u>Closing Balance</u>	
To, Incentive from P&GS Dept- AABY	36,400.00	Cash in Hand	3,655.00
To, Scholarship from P&GS Deptt- SSY	1,788,600.00	<u>Cash at Bank</u>	
To, <u>Grant-in-Trade receivable</u>		BOI A/c No. -	
CM Package Astarang block	6,250.00	555810100007476 (GEN)	1,474.83
		ICICI A/c No.-198501000215 (GEN)	8,359.00
		ICICI A/c No.-198501000225 (FCRA)	
	<u>2,297,319.18</u>		<u>2,297,319.18</u>

Place: Puri
Date:



For P B S D & Associates
Chartered Accountants
FRN : 322152E

Chitta Ranjan Das
10/07/18

CA. Chitta RanjanDas, FCA
Partner M.No. 069913

SCHEDULE -"A"- PROGRAMME EXPENSES:

<u>SL.NO.</u>	<u>PARTICULARS</u>	<u>Amount (₹)</u>
1	<u>AGRICULTURE:</u>	
	Farmers Trng. prog. on SRI and Line Transplanting	6,080.00
	Orientation prog.on Mechanical Line transplanting	5,890.00
	Workshop on Community Water Resource mgt.	2,450.00
	Seminar on Farmer Producer Organisations	5,600.00
	Farmers Need Base Camp	1,540.00
	Trng. Prog. On Vermi compost & Organic farming	5,150.00
2	<u>HEALTH:</u>	
	ACSM Activities on TB	2,450.00
	HIV/AIDS Prevention Prog.	2,890.00
	Reproductive Child Health Prog.	2,560.00
	Awareness prog. On Prevention of Malaria, Cancer, Leprosy & waterborne Diseases	5,980.00
	Water & Sanitation Campaign	2,450.00
	Health Cheack-up-Camp	8,650.00
	Drug Abuse Prevention Prog.	6,580.00
3	<u>EDUCATION & LIBRARY:</u>	
	Integrated Education for disabled Children	7,890.00
	Rural Library	2,560.00
	Scholarship to 1490 nos of students	1,788,600.00
4	<u>CULTURE:</u>	
	Srengthening of local folk songs & Dance	7,255.00
	Stengthening of Traditional culture	9,895.00
5	<u>ENVIRONMENT:</u>	
	Workshop on Global Warming & Climate Change	4,680.00
	Plantation & Nursery raising	8,450.00
	Seminar on Coastal Resource Management	4,850.00
6	<u>ADVOCACY:</u>	
	Awareness & Motivation Camp for Prevention of Atrocities on SC/ST	5,850.00
	Workshop on CBO sensitization on RTI Act	4,950.00
	Capacity Building & Training on PRI Members	6,790.00
	Skill Development workshop for Local Youth	8,250.00
7	<u>WOMEN & CHILD DEVELOPMENT:</u>	
	SHG Promotion & Training Prog	5,560.00
	Trng. & Capacity building of SHG on EDP	8,560.00
	Creache Promotion Prog	6,580.00
	Life Skill education of Adolescent Girls	7,250.00
	Workshop on Child Rights & Child Dev.	7,570.00
	Campaign Against Child Labour	5,540.00
8	<u>MISC PROGRAMME:</u>	
	Disaster Risk Reduction Programme	7,560.00
	Awareness Prog on Road Safety	3,990.00
	Awareness Prog on Consumer welfare	4,450.00
	CBR prog for disables	2,980.00
	Workshop on Microinsurance	8,545.00
	Seminar on Financial Inclusion	4,565.00
	Camp on Yoga & Naturopathy	3,695.00
	Promotion of National Integration & Communal Harmony	5,450.00
	Handicraft Training & Promotion Prog	3,260.00
	Vocational Training Prog	5,380.00
	Celebration of National days	5,160.00
	Rural Sports Promotion Prog.	7,930.00
	Total. (₹)	2,022,315.00



SCHEDULE -"B"- ADMINISTRATIVE EXPENSES:

<u>SL. NO.</u>	<u>PARTICULARS</u>	<u>Amount (₹)</u>
1	Honorarium to staff	160,000.00
2	Office Rent	42,000.00
3	News Paper & Magazine	4,350.00
4	Printing and Stationary	8,540.00
5	Travelling & Conveyance	15,250.00
6	Postage & Telegram	720.00
7	Telephone & Mobile Charges	6,545.00
8	Contingency & Misc. exp.	5,890.00
9	Audit Fees	3,500.00
10	Bank SMS charges	70.35
Total. (₹)		246,865.35

SCHEDULE -"C"- FIXED ASSETS AS ON 31ST MARCH, 2018

<u>Sl. No.</u>	<u>Particulars</u>	<u>Balance as on 01.04.2017</u>	<u>Additions/ Sales</u>	<u>TOTAL</u>	<u>Rate of Dep.</u>	<u>Depriciation</u>	<u>WDV as on 31.03.2018</u>
1	Furniture & Fixtures	40,738.00	-	40,738.00	10%	4,073.80	36,664.20
2	Library Books	34,465.00	5,900.00	40,365.00	10%	4,036.50	36,328.50
3	Computer	13,419.00	-	13,419.00	30%	4,025.70	9,393.30
4	Sports Materials	11,400.00	-	11,400.00	15%	1,710.00	9,690.00
5	Tools Equipments	11,412.00	-	11,412.00	15%	1,711.80	9,700.20
TOTAL		111,434.00	5,900.00	117,334.00		15,557.80	101,776.20

