



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, 2020 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, 2020 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: 10/06/20
Place: PURI



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

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

UDIN: 20069913AAAAD03282

Other Officers Situated at KOLKATTA BHUBANESWAR & JAIPUR

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 CENTRE , AAATD9150A** [name and PAN of the trust or institution] as at **31/03/2020** 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:

NIL

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 **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **PURI**
Date **10/06/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

CHITTA RANJAN DAS
069913
322152E
SAWMILL LANE, SARBODAYA
A NAGAR, PURI, ODISHA, PI
N-752002



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 (₹)	1032165
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	No

(c)	has not been utilised 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
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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 **PURI**
Date **10/06/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

CHITTA RANJAN DAS
069913
322152E
SAWMILL LANE, SARBODAY
A NAGAR, PURI, ODISHA, PI
N-752002



Form Filing Details	
Revision/Original	Original

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

BALANCE SHEET AS ON 31ST MARCH, 2020

LIABILITIES	AMOUNT	ASSETS	AMOUNT
GENERAL FUND:		FIXED ASSETS:	
Opening Balance	152,849.63	(As per Schedule - C)	95,475.22
ADD:-Excess of Income over Expenditure	2,616.93		
	155,466.56	LOANS & ADVANCES:	
		TDS Receivable (F.Y. 2010-11)	8,819.00
		TDS Receivable (F.Y. 2018-19)	9,666.00
		TDS receivable (FY 2019-20)	11,376.00
		CURRENT ASSETS:	
		Cash in hand	17,626.46
		Cash at Bank:	
		BOI A/c no. 7476	15,646.88
		ICICI A/c No. 0215	1,857.00
		ICICI A/c No.-198501000225 (FCRA)	-
CURRENT LIABILITIES:			
Audit Fees	5,000.00		
	160,466.56		160,466.56

Place: Puri

Date: 10/06/20



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

Chitta

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

UDIN: 20069913AAAA03282

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

EXPENDITURE		AMOUNT (Rs.)	INCOME		AMOUNT (Rs.)
To	Programme Expenses (Schedule - A)	680,868.00	By	Membership Fees & Subscription	632,270.00
			"	Misc. Receipts.	20,350.00
"	Administrative Expenses (Schedule - B)	330,694.80	"	Bank interest (Cr.)	396.00
			"	Interest on TDS (FY2017-18)	1,603.18
"	Audit Fees	5,000.00	"	Incentive from LIC of India	216,118.00
"	Depreciation	12,985.19	"	Death Claim from P&GS Dept. under GINP Scheme	150,000.00
			"	Misc. income	51.74
"	Excess of Income over Expenditure	2,616.93	"	TDS receivable (FY 2019-20)	11,376.00
		1,032,164.92			1,032,164.92

Place: Puri

Date: 10/06/20.



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

Chitta Ranjan Das

CA. Chitta RanjanDas, FCA
Partner M.No. 069913
UDIN: 20069913AAAABD3282

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

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	RECEIPT	AMOUNT (Rs.)		PAYMENT	AMOUNT (Rs.)
To	Opening Balance b/d:		By	Programme Expenses:	
	Cash in Hand	8,498.46		(As per Schedule - A)	680,868.00
	Cash at Bank				
	BOI A/c No.-	1,518.94			
	555810100007476 (GEN)		"	Administrative Expenses:	
	ICICI A/c No.-198501000215	6,650.00		(As per Schedule - B)	335,694.80
	(GEN)				
	ICICI A/c No.-198501000225	-			
	(FCRA)				
"	Membership Fees & Subscription	632,270.00	"	Closing Balance c/d:	
"	Misc. Receipts.	20,350.00		Cash in Hand	17,626.46
"	Refund of TDS	15,840.00		Cash at Bank	
"	Bank interest			BOI A/c No.-555810100007476 (GEN)	15,646.88
	BOI	207.00		ICICI A/c No.-198501000215 (GEN)	1,857.00
	ICICI BANK-215	189.00		ICICI A/c No.-198501000225 (FCRA)	-
"	Incentive from LIC of India	216,118.00			
"	Death Claim from P&GS Dept. under GINP Scheme	150,000.00			
"	Misc. income	51.74			
		1,051,693.14			1,051,693.14

Place: Puri

Date: 10/06/20.



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

(Signature)

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

UDIN: 20069913AAAAAB53282

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	15,890.00
	Orientation prog.on Mechanical Line transplanting	14,250.00
	Workshop on Community Water Resource mgt.	12,890.00
2	<u>HEALTH:</u>	
	ACSM Activities on TB	15,560.00
	HIV/AIDS Prevention Prog.	19,730.00
	Reproductive Child Health Prog.	13,460.00
	Awareness prog. On Prevention of Malaria, Cancer, Leprosy & waterborne Diseases	10,240.00
	Water & Sanitation Campaign	12,840.00
	Health Cheack-up-Camp	19,200.00
	Drug Abuse Prevention Prog.	15,460.00
	Awareness Prog. On Covid-19	10,250.00
3	<u>EDUCATION & LIBRARY:</u>	
	Integrated Education for disabled Children	10,850.00
	Rural Library	15,540.00
4	<u>CULTURE:</u>	
	Srengthening of local folk songs & Dance	11,550.00
	Stengthening of Traditional culture	10,890.00
5	<u>ENVIRONMENT:</u>	
	Workshop on Global Warming & Climate Change	11,680.00
	Plantation & Nursery raising	10,540.00
	Seminar on Coastal Resource Management	12,760.00
6	<u>ADVOCACY:</u>	
	Awareness & Motivation Camp for Prevention of Atrocities on SC/ST	10,300.00
	Workshop on CBO sensitization on RTI Act	12,500.00
	Capacity Building & Training on PRI Members	15,100.00
	Skill Development workshop for Local Youth	11,450.00
7	<u>WOMEN & CHILD DEVELOPMENT:</u>	
	SHG Promotion & Training Prog	23,490.00
	Trng. & Capacity building of SHG on EDP	19,480.00
	Creache Promotion Prog	15,650.00



Life Skill education of Adolescent Girls	12,460.00
Workshop on Child Rights & Child Dev.	13,480.00
Campaign Against Child Labour	20,890.00
8 MISC PROGRAMME:	
Disaster Risk Reduction Programme	11,670.00
Awareness Prog on Road Safety	17,790.00
Awareness Prog on Consumer welfare	18,225.00
CBR prog for disables	10,980.00
Workshop on Microinsurance	15,280.00
Camp on Yoga & Naturopathy	10,370.00
Promotion of National Integration & Communal Harmony	15,350.00
Death Claim paid to nominees	150,000.00
Handicraft Training & Promotion Prog	11,265.00
Vocational Training Prog	10,200.00
Celebration of National days	11,358.00
Total. (')	680,868.00

SCHEDULE -"B"- ADMINISTRATIVE EXPENSES:

SL.NO.	PARTICULARS	Amount (')
1	Honorarium to staff	180,000.00
2	Office Rent	84,000.00
3	News Paper & Magazine	8,500.00
4	Printing and Stationary	15,650.00
5	Travelling & Conveyance	21,500.00
6	Postage & Telegram	3,050.00
7	Telephone & Mobile Charges	9,800.00
8	Contingency & Misc. exp.	8,124.00
9	Audit Fees	5,000.00
10	Bank SMS charges	70.80
	Total. (')	335,694.80



SCHEDULE - "C" - FIXED ASSETS AS ON 31ST MARCH, 2020:

Sl. No.	Particulars	Balance as on 01.04.2019	Additions/ Sales	TOTAL	Rate of Dep.	Depriciation	WDV as on 31.03.2020
1	Furniture & Fixtures	52,707.78	-	52,707.78	10%	5,270.78	47,437.00
2	Library Books	32,695.65	-	32,695.65	10%	3,269.57	29,426.09
3	Computer	6,575.31	-	6,575.31	30%	1,972.59	4,602.72
4	Sports Materials	8,236.50	-	8,236.50	15%	1,235.48	7,001.03
5	Tools Equipments	8,245.17	-	8,245.17	15%	1,236.78	7,008.39
	TOTAL	108,460.41	-	108,460.41		12,985.19	95,475.22

