

## AUDITORS REPORT

### FORM NO.10B

#### **Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of Charitable or religious trusts or Institution.**

We have audited the attached Balance Sheet of **AABAHANA, NACHUNI, KHURDA** as at 31<sup>st</sup> March 2020 and Income Expenditure Account, Receipts&Payment account for the year ended on that date which are in agreement with the books of accounts maintained by the said organization.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion the organization has kept proper books of accounts so far, as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

1. In the case of Balance Sheet, the state of affairs of the Organization as at 31<sup>st</sup> March 2020 and
2. In case of Income Expenditure account the excess of Income over Expenditure of the Organization for the period ending on that date

The prescribed particulars are annexed hereto.

Date- 11/04/2020

for SUBRAT & CO  
Chartered Accountants

Place-Bhubaneswar

  
(CA. Subrat Kumar Pati,FCA)

Proprietor  
M.No-067018

  
(C.A. Subrat Kumar Pati)  
Proprietor  
Membership No. 067018

  
Executive Secretary  
**AABAHANA**  
At/Po-Nachuni, Dist-Khordha

**AABAHANA**  
**FY 2019-2020**

**ANNEXURE**

**STATEMENT OF PARTICULARS**

**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 : Rs 7787833/-
2. Whether the trust/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 purposes in India during the previous year : NO
3. Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust Wholly/in part only for such purposes. Rs. 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) : 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 - NIL.
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 - NIL
  - (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 - NIL
  - (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, details thereof. - NIL

**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/institution was lent, or continued to be lent, in the previous year to any person referred to in section 13(3) (hereinafter

Executive Secretary  
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At/Po-Nachuni.Dist-Khordha



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. - NIL

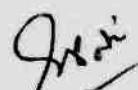
2. Whether any land, building or other property of the \*trust/institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any NIL..
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. NIL.
4. Whether the services of the \*trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any : NIL
5. Whether any share, security, or other property was purchased by or on behalf of the \*trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. NIL
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, the details thereof together with the consideration received. NIL
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 NIL.
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 NIL.

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	Where the concern is a company. No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5% of the capital of the concern during the previous year - say, Yes/No.
1	2	3	4	5	6
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Total:

for SUBRAT & CO  
Chartered Accountants

  
(CA. Subrat Kumar Pati, FCA)  
Proprietor  
M. No. 067018.

Bhubaneswar,  
Date : 11/04/2020

  
Executive Secretary

AABAHANA

At Dr. Nachuni Dist. Khordha



**AABAHANA**  
**NACHUNI,KHORDHA**  
**BALANCE SHEET AS AT 31.03.2020**

LIABILITIES	AMOUNT IN RS.	ASSETS	AMOUNT IN RS.	
<b>General Fund</b>		<b>Fixed Assets</b>		
Opening Balance	21.05.744.80	Land		1,54,300.00
Add-Excess of Income over Expenditure	<u>37,791.87</u>	Building	27,88,474.20	
		Less-Depreciation	<u>1,39,423.71</u>	26,49,050.49
		Furniture & Fixture	1,08,049.94	
		Less-Depreciation	<u>10,804.99</u>	97,244.95
<b>Current Liabilities &amp; Provision</b>				
Unsecured Loan	23,96,062.00	Plant & Machinery	90,695.54	
		Less-Depreciation	<u>13,604.33</u>	77,091.21
Audit fees Payable	15,000.00	Computer	1,848.81	
		Less-Depreciation	<u>1,109.29</u>	739.52
		TV , Camera & Sound System	6,553.76	
		Less-Depreciation	<u>655.38</u>	5,898.38
		Books	96.23	
		Less-Depreciation	<u>14.43</u>	81.80
		Training Instrument	59,049.00	
		Less-Depreciation	<u>5,904.90</u>	53,144.10
		Health Instrument	29,524.50	
		Less-Depreciation	<u>2,952.45</u>	26,572.05
		Vehicle	30,015.36	
		Less-Depreciation	<u>4,502.30</u>	25,513.06
<b>Current Assets Loans &amp; Advances</b>				
		Grant-in-Aid Receivable		2,20,000.00
		Cash-in - hand		1,368.00
		Cash-at-bank		12,43,595.12
	45,54,598.67			45,54,598.68
	(0.00)			

Place-Bhubaneswar  
Date-11/04/2020

*N. Harichandra*  
Executive Secretary  
**Executive Secretary**  
**AABAHANA**  
At/Po-Nachuni,Dist-Khordha

As per report of even date attached  
**SUBRAT & CO**  
Chartered Accountants  
  
(CA Subrat Kumar Pati FCA  
Proprietor  
M NO-067018 (C.A. Subrat Kumar Pati)  
Proprietor  
Membership No. 067018

**AABAHANA  
NACHUNI,KHORDHA**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020**

EXPENDITURE	AMOUNT IN RS	INCOME	AMOUNT IN RS
<b>Administrative Expenses</b>		Membership fees	2,000.00
Newspaper . Magazine & books	2,986.00	Members Contribution	4,91,418.00
Travelling & Conveyance	45,455.00	Public Donation	4,96,368.00
Office Stationary	17,687.00	Bank Interest	41,200.66
Staff Salary	66,000.00	Grant-in-Aid	
Bank Charges	632.00	Orissa State Aids Control Society, Govt of Odisha	18,09,836.00
<b>Programme Expenses</b>		Integrated Rehabilitation Centre for Addicts(IRCA) supported by MoSJ & E.Govt	22,58,820.00
TI project on HIV/ AIDS	18,12,164.00	Grant from KVIC under SFRUTI Scheme MSME Govt	5,98,894.00
Community Based Peer Led Intervention for Early Adolescents(CPLI), Angul District		Community Based Peer Led Intervention for Early Adolescents(CPLI), Angul District supported by NISD, MSJ&E.	
Training for the Artisan of Bamboo & Cane craft cluster of DC(Handicrafts)	25,10,325.00	Out Reach & Drop in Centre(ODIC), Angul supported by NISD, MSJ & E. Govt	11,53,000.00
	16,420.00		10,53,062.00
Women Economic Empowerment SFRUTI Programme	5,98,894.00		
Community Based Peer Led Intervention for Early Adolescents(CPLI), Angul District	11,06,000.00		
Community Based Peer Led Intervention for Early Adolescents(CPLI) Programme, Kandhamal District	1,12,420.00		
Out Reach & Drop in Centre(ODIC), Angul District (Excluding Capital Expn of Rs 100000)	8,04,000.00		
Out Reach & Drop in Centre(ODIC) Programme, Kandhamal District	1,01,700.00		
50 Bedded Senior Citizen Home for women	2,03,100.00		
Helpline & Counseling Centre for Older Person	11,200.00		
Day Care Centre for Older Person	1,02,454.00		
Skill Development Programme & Training on Aquaculture	12,004.00		
Legal Awareness for Women and Rights	3,100.00		
Conservation of Endangered Species	7,300.00		
Wetland Management, Disaster Mitigation & Waste Management	6,870.00		
Yoga, Physical Education, Eco-tourism & Adventure Sports & Youth Empowerment	8,750.00		
Performance of traditional & Tribal Cultural Programme	20,800.00		
Celebration of Days	7,572.00		
Govt Grant written off earlier Receivable	95,000.00		
Audit Fees	15,000.00		
Depreciation	1,78,971.79		
Excess of Income over Expenditure	37,791.87		
	79,04,596.66		79,04,596.66

As per report of even date  
SUBRAT & CO  
Chartered Accountants

*S. Pati*  
(C.A. Subrat Kumar Pati, FCA,  
Proprietor  
M No-067018



*N. Harichandra*  
Executive Secretary  
**AABAHANA**  
AvPo-Nachuni, Dist-Khordha

(C.A. Subrat Kumar Pati)  
Proprietor  
Membership No. 067018

**AABAHANA  
NACHUNI,KHORDHA**

**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2020**

RECEIPTS	AMOUNT (RS)	PAYMENTS	AMOUNT (RS)
<b>Opening Balance</b>		<b>Administrative Expenses</b>	
Cash-in-hand	5,660.00	Newspaper, Magazine & books	2,986.00
UCO Bank, Gangadharpur(SB A/c 01760100006161)	1,12,409.00	Travelling & Conveyance	45,455.00
UCO Bank, Kharagprasad(SB A/c 04600100027998)	23,902.00	Office Stationary	17,687.00
BOI, SB A/c, Haripur 555410100002875	1,817.00	Staff Salary	66,000.00
SBI SB A/c, Balugaon.30521587468	2,345.00	Bank Charges	632.00
OGB-Nairi SB A/c No-006734003002030(SFRUTI)	4,069.46	<b>Programme Expenses</b>	
OGB-Nairi SB A/c No-006734003002128	8,82,624.00	TI project on HIV/ AIDS	18,12,164.00
OGB-AHVY A/c No-006734003003531	373.00	10,33,199.46 Integrated Rehabilitation Centre for Addicts(IRCA) Training for the Artisan of Bamboo & Cane craft cluster of DC(Hardicrafts)	25,10,325.00 16,420.00
Membership fees	2,000.00	Women Economic Empowerment SFRUTI Programme Community Based Peer Led Intervention for Early	5,98,894.00
Members Contribution	4,91,418.00	Adolescents(CPLI), Angul District Community Based Peer Led Intervention for Early	11,06,000.00
Public Donation	4,96,368.00	Adolescents(CPLI)Programme,Kandhamal District Out Reach & Drop in Centre(ODIC), Angul District(Including	1,12,420.00
Bank interest	41,200.66	Capital Expn of Rs 100000)	9,04,000.00
Grant-in-Aid		Out Reach & Drop in Centre(ODIC) Programme, Kandhamal Dist	1,01,700.00
Orissa State Aids Control Society, Govt. of Odisha Integrated Rehabilitation Centre for Addicts(IRCA) supported by MoSJ & E.Govt	18,09,836.00	50 Bedded Senior Citizen Home for women	2,03,100.00
Grant from KVIC under SFRUTI Scheme MSME,Govt Community Based Peer Led Intervention for Early Adolescents(CPLI),Angul District supported by NISD, MSJ&E, Govt Out Reach & Drop in Centre(ODIC), Angul supported by NISD, MoSJ & E. Govt	22,58,20.00	Helpline & Counseling Centre for Older Person	11,200.00
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	11,53,000.00	Skill Development Programme & Training on Aquaculture	12,004.00
	10,53,062.00	Legal Awareness for Women and Rights	3,100.00
		Conservation of Endangered Species	7,300.00
		Wetland Management, Disaster Mitigation & Waste Management	6,870.00
		Yoga, Physical EducationEco-tourism & Adventure Sports & Youth Empowerment	8,750.00
		Performance of traditional & Tribal Cultural Programme	20,800.00
		Celebration of Days	7,572.00
		Audit Fees Payable	15,000.00
		<b>Closing Balance</b>	
Cash-in-hand			1,368.00
<b>Cash-at-bank</b>			
UCO Bank, Gangadharpur(SB A/c 01760100006161)			6,822.00
UCO Bank, Kharagprasad(SB A/c 04600100027998)			23,902.00
BOI, SB A/c, Haripur 555410100002875			1,970.00
SBI SB A/c, Balugaon.30521587468			4,377.00
OGB-Nairi SB A/c No-006734003002030(SFRUTI)			15,421.40
OGB-Nairi SB A/c No-006734003002128			26,502.40
OGB-AHVY A/c No-006734003003531			1,333.00
OGB-Nairi, Current A/c-006732003330000020			5,55,647.82
OGB-Nairi, Current A/c-006732003330000019			6,07,619.50
<b>TOTAL</b>	89,37,796.12	<b>TOTAL</b>	89,37,796.12

As per report of even date attached

SUBRAT & CO

Chartered Accountants

*S. Pati*

(CA. Subrat Kumar Pati, FCA)

Proprietor

M No-067018

(C.A. Subrat Kumar Pati)

Proprietor

Membership No. 067018

*N. Harichandra*  
Executive Secretary  
**AABAHANA**  
AIPo-Nachuni, Dist-Khordha



## SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

### **A. SIGNIFICANT ACCOUNTING POLICIES**

#### **(1) Basis of Accounting**

The Accounts have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and on Mercantile Basis of accounting.

#### **(2) Fixed Assets**

Fixed Assets are stated at cost of acquisition

#### **(3) Depreciation**

Depreciation has not been provided on Fixed Assets on WDV method at the rate prescribed as per Income Tax Act.1961.

### **B. NOTES ON ACCOUNTS**

Grant in aid receivable from DC(Handicrafts). Design Section Ministry of Textile, Gol amounting to Rs 220000/- and during the year a sum of Rs 95000/- has been written off as the amount is no longer receivable from DC(Handicrafts). Ministry of Textile, Gol.

*[Signature]*  
Executive Secretary  
AABAHANA  
At/Po-Nachuni.Dist-Khordha



## **AUDITORS REPORT**

### **FORM NO.10B**

#### **Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of Charitable or religious trusts or Institution.**

We have audited the attached Balance Sheet of **AABAHANA, NACHUNI, KHURDA** as at 31<sup>st</sup> March 2019 and Income Expenditure Account, Receipts & Payment account for the year ended on that date which are in agreement with the books of accounts maintained by the said organization.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion the organization has kept proper books of accounts so far, as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

1. In the case of Balance Sheet, the state of affairs of the Organization as at 31<sup>st</sup> March 2019 and
2. In case of Income Expenditure account the excess of Income Over Expenditure of the Organization for the period ending on that date

The prescribed particulars are annexed hereto.

Date- 17/05/2019

Place-Bhubaneswar

for **SUBRAT & CO**  
Chartered Accountants

  
(CA, Subrat Kumar Pati, FCA)  
Proprietor  
M.No-067018



  
Executive Secretary  
**AABAHANA**  
ANPO-Nachuni.Dist-Khordha