

DIKRANG VALLEY ENVIRONMENT AND
RURAL DEVELOPMENT SOCIETY

AUDIT REPORT U/S 12A(b)

STATEMENT OF ACCOUNTS

for the year/A.Y. 2019-20



Anupam Baruah & Co.,

Chartered Accountants

"Geetali", 25, Sreenagar, Dispur, Guwahati - 781005.

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Income Tax Department, Government of India

ACKNOWLEDGEMENT OF RECEIPT OF FORM (Other Than ITR)

Name	DIKRANG VALLEY ENVIRONMENT AND RURAL DEVELOPMENT SOCIETY	PAN	AAAAD3340F
Form No	10B	Assessment Year	2020-21
e-Filing Acknowledgement Number	555659521160920	Date of e- Filing	16/09/2020

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e-Filing Administrator*

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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

We have examined the balance sheet of **DIKRONG VALLEY ENVIRONMENT AND RURAL DEVELOPMENT SOCIETY**, **AAAAD3340E** [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:

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 **GUWAHATI**
Date **30/08/2020**

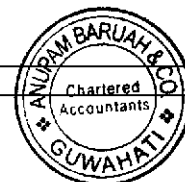
Name
Membership Number
FRN (Firm Registration Number)
Address


ANUPAM BARUAH
055383
320223e
GEETALI 25, SREENAGAR, D
ISPUR, GUWAHATI - 781005

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 (₹)	18200482
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	Yes
	Details	Amount(₹)
	HONORARIUM TO C.E.O.	240000
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 **GUWAHATI**
Date **30/08/2020**

Name
Membership Number
FRN (Firm Registration Number)
Address

ANUPAM BARUAH
955383
320223e
GEETALI 25, SREENAGAR, D
ISPUR, GUWAHATI - 781005

Form Filing Details	
Revision/Original	Original



DIKRONG VALLEY ENVIRONMENT & RURAL DEVELOPMENT SOCIETY
Barpathar ,P.O. Gossaibari, District Lakhimpur , Assam

CONSOLIDATED

Receipts & Payments Account for the year ended 31st March, 2020.

Receipts	Rs.	Rs.	Payments	Rs.	Rs.
To Opening Balances :			By Programme Expenses (Grants-in-aid)		
A) Cash at Bank			- National Creche Programme	636780.00	
1) Axis Bank	1175195.55		- Family Counselling Centre	320450.00	
2) Axis bank. A/c 1053779	977315.00		- Ujjawala Programme	2621065.00	
3) S.B.I., Bihpuria	340318.50		- USSTAD Project	5786800.00	
4) S.B.I., Bihpuria (Arya Bhatta)	2767.00		- Supplementray Nutrition Prog. (2019-20)	1511600.00	
5) S.B.I., North Lakhimpur, A/c No.87386	2648100.10		- Aryabhata Science Centre	50450.00	
6) U.B.I., Narayanpur	211938.50		- Halfway Home at Lakhimpur	1978170.00	
7) IDBI, Jorhat	12606.00		- Rescue, Treatment and Rehabilitation of mentally ill persons	872498.00	
8) IDBI, North Lakhimpur, DDRC	12138.00		- DDRC, Lakhimpur	3039620.00	
9) IDBI, North Lakhimpur,	12637.00				16817433.00
10) SBI, A/c No.340184322167	3731.00		By Programme Expenses (Own Funds)		
11) SBI A/c No.A/c 34018429041	513.00	5397259.65	- Community based peer led intervention for drug use among adolescents (CPLI)	607080.00	
B) Cash in hand			- Free ration to poor during COVID-19 lockdown	25960.00	
1) General Fund	75755.00		- Maintenance of Senior Citizen Home (Biswanath)	207190.00	
2) Supplementray Nutrition Programme	230391.74		- Maintenance of Senior Citizen Home (Dhemaji)	216709.00	
3) Cluster	55.00		- Observation of World AIDS day	8820.00	
4) Improved Tools under AHVY	1000.00		- Scholarship to poor meritorius students	29200.00	
5) National Creche Programme	2639.00		- Vocational traning in computer	23640.00	1118599.00
6) Ujjawala Programme	3215.00	320887.74			
7) Half-way Home at Lakhimpur	1832.00		By Administrative Expenses		
8) DDRC, Lakhimpur	5000.00		Bank Charge	2407.47	
9) Aryabhata Science Centre	1000.00		Honorarium to C.E.O.	240000.00	
" Grants -in-aid received			Honorarium to Office Staff	75000.00	317407.47
- Creche Programme	617560.00		" Agricultural cultivation expenses		23960.00
- Family Counselling Centre	279000.00		" Security Deposit to Social Welfare Dept.		300000.00
- USSTAD Programme (2019-20)	2780000.00				
- USSTAD Programme (2016-17)	2440000.00		" Addition to Fixed Assets		59500.00
- Supplementray Nutrition Prog. (2018-19)	1031700.00		- IT Equipments and CCTV		
- Supplementray Nutrition Prog. (2019-20)	1510500.00				
- Aryabhata Science Centre	50000.00				
- DDRC, Lakhimpur	238014.00	8944774.00			
* Bank Interest		218983.00			
* Old Dues received (Discontinued Programmes)		1521975.00			
* Miscellaneous Receipt		6000.00			

Cont'd...(2).



DIKRONG VALLEY ENVIRONMENT & RURAL DEVELOPMENT SOCIETY
Barpathar, P.O. Gossaibari, District Lakhimpur, Assam

CONSOLIDATED

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Receipts & Payments Account for the year ended 31st March, 2020.

Receipts	Rs.	Rs.	Payments	Rs.	Rs.
" Donation received from Swamidashanis Programme		10000.00	By Old Liabilities Paid :		
" Donation received from Members		40000.00	- National Creche Programme	558000.00	
" Donation received fro CBPLI Programme		85500.00	- Family Counselling Centre	216000.00	
" Marketing of Products through SHGs and Trainees		980630.00	- Ujjawala Programme	590000.00	
" Sale of Agricultural Produce		339700.00	- USSTAD Programme (2016-17)	1068250.00	
			- Supplementray Nutrition Prog. (2018-19)	1000000.00	
			- Halfway Home at Lakhimpur	54486.00	
			- Rescue, Treatment and Rehabilitation of mentally ill persons	85881.00	
" Temporary Loan form Members					3572617.00
- National Creche Programme	54000.00		By Temporary Loan repaid to members :		
- Ujjawala Programme	235500.00		- Rescue, Treatment and Rehabilitation of mentally ill persons		120000.00
- Supplementray Nutrition Prog. (2019-20)	1100.00				
- Rescue, Treatment and Rehabilitation of mentally ill persons	30000.00	320600.00			
" Amount payable for :			By Closing Balances :		
- Programmes from own funds	384899.00		A) Cash at Bank		
- National Creche Programme	421680.00		1) Axis Bank	2911703.05	
- Family Counselling Centre	20000.00		2) Axis bank. A/c 1053779	703882.40	
- Ujjawala Programme	1826200.00		3) S.B.I., Bihpuria	188327.50	
- USSTAD Programme	3181950.00		4) S.B.I., Bihpuria (Arya Bhatta)	3145.00	
- Halfway Home at Lakhimpur	1603870.00		5) S.B.I., North Lakhimpur, A/c No.87386	2905549.23	
- Rescue, Treatment and Rehabilitation of mentally ill persons	795795.00		6) U.B.I., Narayanpur	219441.00	
- Community based peer led intervention for drug use among adolescents	332100.00		7) IDBI, Jorhat	12606.00	
- DDRC, Lakhimpur	3034905.00		8) IDBI, North Lakhimpur, DDRC	248590.00	
		11601399.00	9) IDBI, North Lakhimpur,	13092.00	
			10) SBI, A/c No.340184322167	3860.00	
			11) SBI A/c No.A/c 34018429041	531.00	
			B) Cash in hand		7210727.18
			1) General Fund	10745.00	
			2) Supplementray Nutrition Programme	230391.74	
			3) Cluster	55.00	
			4) Improved Tools undernAHVY	1000.00	
			5) Creche Programme	539.00	
			6) Ujjawala Programme	1850.00	
			7) Half-way Home at Lakhimpur	532.00	
			8) DDRC, Lakhimpur	285.00	
			9) Aryabhatta Science Centre	550.00	
			10) Rescue, Rehab of Mentally ill	497.00	
			11) CBPLI Programme	1020.00	
					247464.74
		29787708.39			29787708.39

Signed in terms of our separate report of even date.

For, ANUPAM BARUAH & CO.,
Chartered Accountants
(UDIN : 20055383AAAABD3931)

2nd September, 2020,
Guwahati.



(Signature)
CA Anupam Baruah
Partner.
Mem.No. 055383

DIKRONG VALLEY ENVIRONMENT & RURAL DEVELOPMENT SOCIETY
Barpathar ,P.O. Gossaibari, District Lakhimpur , Assam

CONSOLIDATED

Income & Expenditure Account for the year ended 31st March, 2020.

Expenditure	Rs.	Rs.	Income	Rs.	Rs.
To Programme Expenses (Grants-in-aid)		16817433.00	By Grants-in-aid received for Programmes		8944774.00
" Programme Expenses (Own Funds)		1118599.00	" Grants in aid receivable		1111000.00
" Administrative Expenses		317407.47	- Ujjawala Programme		1450000.00
" Agricultural cultivation expenses		23960.00	- Halfway Home at Lakhimpur		485120.00
			- National Creche Programme		3006800.00
			- USTTAD Programme		
			" Donation received from Shamdashanis Programme		10000.00
			" Donation received (others)		125500.00
			" Bank Interest		218983.00
			" Sale of Agricultural Produce		339700.00
			" Marketing of Products through Trainees and SHGs		980630.00
			" Old Dues received against discontinued programmes		1521975.00
			" Miscellaneous Receipt		6000.00
			" Excess of Expenditure over Income during the year		76917.47
		<u>18277399.47</u>			<u>18277399.47</u>

Signed in terms of our separate report of even date.

For, ANUPAM BARUAH & CO.,
Chartered Accountants
(UDIN : 20055383AAAAABD3931)

2nd September, 2020,
Guwahati.



(Signature)
(CA Anupam Baruah)
Partner.
Mem.No. 055383

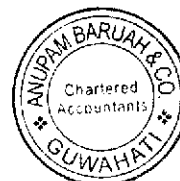
DIKRONG VALLEY ENVIRONMENT & RURAL DEVELOPMENT SOCIETY
Barpathar ,P.O. Gossaibari, District Lakhimpur , Assam

Balance Sheet as on 31st March, 2020.

Fund & Liabilities	Rs.	Rs.	Properties & Assets	Rs.	Rs.
GENERAL FUND			FIXED ASSETS		
Opening Balance	-18310992.61		- As per Schedule - 1		7359745.00
Less, Excess of Expenditure over Income during the year	76917.47		CURRENT ASSETS		
		-18387910.08	Income Tax deducted at source	O.B.	5400.00
CURRENT LIABILITIES			Temporary Loan to DDRRC	O.B.	12375.00
<u>Liability for unspent grant :</u>		0.00	Grants-in aid receivable Aryabhata Science Centre		
Temporary Loans (pending receipt receipt of 2nd instalment of Govt. and Other Grants)			- Aryabhata Science Centre	O.B.	54000.00
- Opening Balance	14053602.00		- Baseline Survey	O.B.	75000.00
- Add, received this year	320600.00		- Ujjawala Programme		1111000.00
	14374202.00		- Halfway Home at Lahimpur		1450000.00
- Less, repaid	120000.00		- National Creche Programme		485120.00
		14254202.00	- USTTAD Programme		3006800.00
Amount payable against expenditure incurred for various programmes and Projects			Security Deposit to Social Welfare Department	O.B.	300000.00
- Opening Balance	17422558.00		Closing Balances :		
- Add, payable for this year	11601399.00		A) Cash at Bank	7210727.18	
	29023957.00		B) Cash in hand	247464.74	7458191.92
- Less, repaid this year	3572617.00				
		25451340.00			
		21317631.92			21317631.92

Signed in terms of our separate report of even date.
For, ANUPAM BARUAH & CO.,
Chartered Accountants,
(UDIN : 20055383AAAABD3931)

2nd September, 2020,
Guwahati.



(Signature)
Anupam Baruah
Partner.
Mem. No. : 055383.

DIKRONG VALLEY ENVIRONMENT & RURAL DEVELOPMENT SOCIETY,
Barpathar ,P.O. Gossaibari, District Lakhimpur , Assam

SCHEDULE - 1 : SCHEDULE OF FIXED ASSETS

Particulars of Assets	Opening Balance	Additions	Sold/ Disposed	Closing Balance
	Rs.	Rs.	Rs.	Rs.
Land	520000			520000
Furnitures & Fixtures	768740			768740
Building (Office)	71063			71063
Building (Night Shelter Home)	575000			575000
Building (Common Facility Centre)	1510761			1510761
Training Hall	2016275			2016275
Boundary Wall	115300			115300
Tools and Equipments	397520			397520
Fixed Assets of Creches	40300			40300
Physiotherapy and Audiology Equipment	700006			700006
Computer Installation and CCTV	246800	59500		306300
Electrical Fittings	4000			4000
Land	25000			25000
Sony Camera/Video Camera	93880			93880
Inverter	14000			14000
Projector	46500			46500
Looms and Accessories	2500			2500
CCTV	88600			88600
Photocopier	64000			64000
	7300245	59500	0	7359745

