

# FORM NO. 10BB (A.Y. 2023-24 onwards)



e-Filing Anywhere Anytime  
Income Tax Department, Government of India

[See rule 16CC and Rule 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause (b) of the tenth proviso to clause (23C) of section 10 or a trust or institution which is required to be furnished under sub-clause (ii) of clause (b) of section 12A

Acknowledgement Number -480318970311023

I have examined the balance sheet of **ASSOCIATION FOR DEVELOPMENT INITIATIVE** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2023** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure :

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications, if any-

Sl.no	Observations/ Qualifications
	No Records Added

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-

- in the case of the balance sheet, of the state of affairs of the above named trust as on 31-MAR-2023 ; and
- in the case of the Income and Expenditure account or Profit and Loss account, of the income and application/ profit or loss of its accounting year ending on 31-MAR-2023

subject to the following observations/qualifications-

Sl.no	Observations/ Qualifications
	No Records Added

The prescribed particulars are annexed hereto.


Accountant Name

Abdul Hannan Chandna

Membership Number

085823

Firm Registration Number

0009377N

Address

8829-30, Naya Mohalla, Azad Market,  
Pul Bangash, Delhi, 110006, DELHI,  
INDIA.



**Chandna Associates**  
Chartered Accountants

**ASSOCIATION FOR DEVELOPMENT INITIATIVE**

1820/2, First Floor, Gurudwara Road, Kotla Mubarakpur, New Delhi-110003

**BALANCE SHEET AS AT 31ST MARCH-2023**

LIABILITIES	AMOUNTS(₹)
<b>FINANCED BY</b>	
General Capital Fund	892,361.00
Add: Excess of Income over Expenditure	236,802.00
	<b>1,129,163.00</b>
<b>CURRENT LIABILITIES</b>	
<b>LOANS &amp; ADVANCES</b>	
M/s BBT	3,000.00
M/s IRDMS	1,000,000.00
Soudamini Sahoo	750,000.00
Gitanjali Pradhan	400,000.00
Pratap K Sahoo	550,000.00
Harihar Mohanta	550,000.00
Umesh Kumar Kashyap	75,000.00
	<b>3,328,000.00</b>
<b>Expenses Payable</b>	
(1) OIIPCRA-Zone7	2,786,010.00
(2) OIIPCRA-Zone3	2,971,441.00
(3) OPELIP	73,834.00
(4) OMM Karanjia	186,940.00
(5) SPPIF Jashipur	10,000.00
(6) Agriculture FFS/Exposure/Training Exp.	2,675,254.00
(7) Rent with Electricity Exp.	32,500.00
(8) Remuneration Regional Office	54,250.00
(4) Audit Fees	11,800.00
(5) Accounting Charges	10,000.00
	<b>8,812,029.00</b>
	<b>13,269,192.00</b>







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Chartered Accountants

**FIXED ASSETS**

<b>Furniture &amp; Fixture</b>	564,458.00	
Add During the year	940,000.00	
	<u>1,504,458.00</u>	
Less: Depreciation @10%	<u>150,446.00</u>	1,354,012.00

<b>Computer &amp; Accessories</b>	558,397.00	
Add During the year	522,821.00	
	<u>1,081,218.00</u>	
Less: Depreciation @40%	<u>432,487.00</u>	648,731.00

<b>Plant &amp; Machinery</b>	469,333.00	
Add During the year	-	
	<u>469,333.00</u>	
Less: Depreciation @15%	<u>70,400.00</u>	398,933.00

<b>Electrical Equipments</b>	55,280.00	
Add During the year	-	
	<u>55,280.00</u>	
Less: Depreciation @20%	<u>11,056.00</u>	44,224.00

<b>Electronic Equipments</b>	84,946.00	
Add During the year	-	
	<u>84,946.00</u>	
Less: Depreciation @25%	<u>21,237.00</u>	63,709.00

**LOANS & ADVANCES**

Earnest Money Deposit	358,112.00	
TDS Previous Year	10,624.00	
TDS During the Year-2021-22	845,902.00	
TDS during the Year-2022-23	<u>2,175,136.00</u>	3,389,774.00





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## CURRENT ASSETS

Cash in Hand	4,486.00	4,486.00
<b>Cash at Bank</b>		
Bank of Maharashtra, Delhi	500.00	
Axis Bank, Defence Colony	19,454.00	
Axis Bank, Green Park	19,796.00	
Axis Bank BBSR (ADI-Bhubaneswar)	5,016,058.00	
Bol, Dhenkikote (OIIPCRA-Zone-7)	857,642.00	
SBI, BBSR (OIIPCRA-Zone-3)	697,447.00	
Bank of India Jashipur (OPELIP)	362,652.00	
SBI, OMM, BBSR (OMM-Karanjia)	279,590.00	
SBI, SPPIF, BBSR (SPPIF-Jashipur)	112,184.00	7,365,323.00
		<b>13,269,192.00</b>

FOR

ASSOCIATION

FOR DEVELOPMENT

INITIATIVE

B.B.Tripathy  
(President)

President

Association for Development Initiative

Harihar Mohanta  
(Secretary)

Association for Development Initiative

**COMPILATION CERTIFICATE**

Bhagirathi Tarai  
(Treasurer)

Association for Development Initiative

Complied from the books of Accounts & Vouchers as produced before us for our verification:

FOR CHANDNA ASSOCIATES

Chartered Accountants

(CA ABDUL HANNAN CHANDNA)

F.C.A. 85823.

Place: Delhi

Date: 20.09.2023



# Chandna Associates

Chartered Accountants

## ASSOCIATION FOR DEVELOPMENT INITIATIVE

1820/2, First Floor, Gurudwara Road, Kotla Mubarakpur, New Delhi-110003

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

PARTICULARS	AMOUNTS(₹)
<b>INCOME</b>	
<b>By Collection From</b>	
CDAO, Balasore	112,000.00
CDAO, Bhadrak	1,743,350.00
CDAO, Boudh	501,656.00
CDAO, Gajapati	733,414.00
CDAO, Jaipur	1,068,824.00
CDAO, Keonjhar	416,000.00
CDVO, Balasore	1,606,186.00
CDVO, Bhadrak	980,903.00
HKMDA (OPELIP)	10,434,999.00
HKMDA (OPELIP-Mgmt)	225,000.00
ITDA, Niligiri	111,000.00
Interest from Bank	90,238.00
NCDS (SIA Studies)	426,342.00
NHM ,odisha	269,492.00
OIIPCRA (DoWR)-Zone-7	16,362,814.00
OIIPCRA (DoWR)- Zone-3	5,385,618.00
PD, ATMA, Mayurbhanj-OMM	1,337,550.00
PD, ATMA, Mayurbhanj_SPPIF	1,242,000.00
Triveni Earthmovers	400,000.00
	<b>43,447,386.00</b>

### EXPENDITURE

#### To. Administrative Exp.

Office Expenses	25,000.00
Repair & Maintenance	31,000.00
Printing & Stationery	232,650.00
Telephone Exp.	34,475.00
Rent with Electricity (Office)	156,000.00
Bank Charges	490.00
Postage & Courier Charges	2,493.00
Audit Fees	35,250.00
Accounting Charges	10,000.00
Depreciation	685,626.00







# Chandna Associates

## Chartered Accountants

### To. Programme Exp.

Animal Husbandry, Balasore	1,319,223.00
Animal Husbandry, Bhadrak	592,070.00
FMAC, Balasore	1,462,821.00
OMM-Karanjia Expenditure	1,065,683.00
Focused Areas Development Programme (ITDA)	183,493.00
OIIPCRA Zone-7	13,428,470.00
OIIPCRA Zone-3	6,780,363.00
OPELIP	10,223,775.00
GST Deposited	2,676,370.00
SIA( Keonjhar)	166,980.00
SIA (Rayagada)	148,150.00
SIA( Koraput)	323,915.00
SPPIF Expendiure	1,146,528.00
NHM Evaluation Expenditure	300,000.00
Agriculture Training/Exposure/FFS	2,179,759.00
Excess of Income over Expenditure	236,802.00
	<b>43,447,386.00</b>

FOR

ASSOCIATION

FOR DEVELOPMENT

INITIATIVE

B.B. Tripathy  
(President)

President

Association for Development Initiative

Harihar Mohanta  
(Secretary)

Association for Development Initiative

**COMPILATION CERTIFICATE**

Complied from the books of Accounts & Vouchers as produced before us for our verification:

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Chartered Accountants

(CA ABDUL HANNAN CHANDNA)

F.C.A. 85823.

Bhagirathi Tarai  
(Treasurer)

Treasurer

Association for Development Initiative

Place: Delhi

Date: 20.09.2023



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Chartered Accountants

## ASSOCIATION FOR DEVELOPMENT INITIATIVE

1820/2, First Floor, Gurudwara Road, Kotla Mubarakpur, New Delhi-110003

### RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31.03.2023

RECEIPTS	AMOUNTS(₹)
<b>To Opening Balance</b>	
Cash in Hand =	6,058.00
Cash at Bank =	3,113,323.00
	3,119,381.00
<b>To Collection From</b>	
<b>Agriculture Department</b>	
CDAO, Balasore	112,000.00
CDAO, Bhadrak	1,743,350.00
CDAO, Boudh	501,656.00
CDAO, Gajapati	733,414.00
CDAO, Jaipur	1,068,824.00
CDAO, Keonjhar	416,000.00
	4,575,244.00
<b>Animal Husbandary</b>	
CDVO, Balasore	1,606,186.00
CDVO, Bhadrak	980,903.00
HKMDA (OPELIP)	10,434,999.00
HKMDA (OPELIP)Mgmt	225,000.00
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Interest from Bank	90,238.00
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NHM, Odisha	269,492.00
OIIPCRA (DoWR)-z7	16,362,814.00
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PD, ATMA, Mayurbhanj-OMM	1,337,550.00
PD, ATMA, Mayurbhanj-SPPIF	1,242,000.00
Triveni Earthmovers	400,000.00
<b>Unsecured Loan</b>	
Gitanjali Pradhan	400,000.00
Harihar Mohanta	550,000.00
M/s BBT	3,000.00
M/s IRDMS	1,000,000.00
Pratap Kumar Sahoo	550,000.00
Soudamini Sahoo	750,000.00
Umesh Kumar Kashyap	75,000.00
	3,328,000.00
	<b>49,894,767.00</b>





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## **PAYMENT**

### **By. Administrative Exp.**

Office Expenses	25,000.00
Repair & Maintenance	31,000.00
Printing & Stationery	232,650.00
Telephone Exp.	34,475.00
Rent with Electricity (Office)	156,000.00
Bank Charges	490.00
Postage & Courier Charges	2,493.00
Audit Fees	35,250.00
Accounting Charges	10,000.00

### **By. Programe Exp.**

Animal Husbandry, Balasore	1,319,223.00
Animal Husbandry, Bhadrak	592,070.00
FMAC, Balasore	1,462,821.00
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Agriculture Training/Exposures/FFS	2,179,759.00







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**By Closing Balance**


<b>Cash in hand</b>	4,486.00
<b>Cash at Bank</b>	
Bank of Maharashtra, Delhi	500.00
Axis Bank, Defence Colony	19,454.00
Axis Bank, Green Park	19,796.00
Axis Bank BBSR (ADI-Bhubaneswar)	5,016,058.00
BoI, Dhenkikote (OIIPCRA-Zone-7)	857,642.00
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