

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

I have examined the balance sheet of **DR.BRAJA VIHARI MOHANTY MEMORIAL MENTALLY RETARDED BENEFIT TRUST , AABTD0698L** [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.

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

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-

(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**
Date **25/08/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

RAJESH KUMAR SAHOO
056370
0327595E
PLOT NO-GA-539, SAILASHR
EE VIHAR, CHANDRASEKHA
RPUR



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 (₹)	1231289
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 finally 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.	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 (₹)	Not Applicable
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 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 **BHUBANESWA**
R
Date **25/08/2018**

Name
Membership Number
FRN (Firm Registration Number)
Address

RAJESH KUMAR SAHOO
056370
0327595E
PLOT NO-GA-539, SAILASHR
EE VIHAR, CHANDRASEKHA
RPUR



Form Filing Details	
Revision/Original	Original

DR. B.V.MOHANTY MEMORIAL MENTALLY RETARDED BENEFIT TRUST
PLOT NO - 430 (PART) SHANTI NAGAR, JHARAPADA, BHUBANESWAR - 751006

BALANCE SHEET AS AT 31.03.2018

LIABILITIES	AMOUNT(Rs)	AMOUNT(Rs)	ASSETS	AMOUNT(Rs)	AMOUNT(Rs)
<u>CAPITAL FUND:</u>			<u>FIXED ASSETS (AT COST)</u>		
As per Contra			As per Schedule "I"		579,720.00
<u>RESERVE & SURPLUS</u>			<u>CURRENT ASSETS</u>		
Special Donation		19,000.00	<u>LOANS & ADVANCES:</u>		
Depreciation Reserve		431,919.22	Cash in Hand:	172.60	
<u>CURRENT LIABILITIES</u>			<u>Cash at Bank :</u>		
<u>AND PROVISIONS:</u>			<u>OSCB, Bhubaneswar:</u>		
Temporary Loan:			SBI, Athgarh	13,193.00	
Op. Balance b/f	1,800,286.00		<u>A/C No - 10281</u>		
Addition during yhe yr.	434,000.00		<u>A/C No - 10289</u>		
	2,234,286.00		<u>Security Deposit:</u>		
Less: Refunded	80,000.00	2,154,286.00	House Owner		3,000.00
Audit Fee		2,000.00	<u>MISC. EXPENDITURE</u>		
			(To the extent not written off or adjusted)		
			Renovation of Hostel		
			215,029.60		
			<u>CAPITAL FUND:</u>		
			Op. Balance b/f	1,401,170.15	
			Add: Excess of Exp.		
			over Income	391,773.37	1,792,943.52
		<u>2,607,205.22</u>			<u>2,607,205.22</u>

Place : Bhubaneswar

Date : 25.08.2018



For R. K. Sahoo & Co.
Chartered Accountants

(Rajesh Kumar Sahoo, FCA)
Proprietor
M. No-056370

B.V. Mohanty
Managing Trustee

Dr. BRAJ - 056370

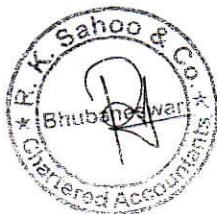
DR. B.V.MOHANTY MEMORIAL MENTALLY RETARDED BENEFIT TRUST
PLOT NO - 430 (PART) SHANTI NAGAR, JHARAPADA, BHUBANESWAR - 751006

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

EXPENDITURE	AMOUNT(Rs)	AMOUNT(Rs)	INCOME	AMOUNT(Rs)	AMOUNT(Rs)
Salary		396,000.00	Hostel & Tution Fee		265,050.00
Hostel Expenditure		398,504.00	Donation		391,100.00
Contingencies		2,190.00	Interest from Bank		1,186.00
Fuel		21,706.00			
House Rent		48,000.00	<u>Grant-in-Aid</u>		
Electricity Chgs.		21,754.00	Received from Special		150,000.00
Telephone & Internet		7,430.00	Olympic		
Postage		503.00	National Trust		800.00
Newspaper & Magazine		1,715.00			
Bank Charges		383.50	Excess of Expenditure		
Bank Interest		25,056.00	Over Income		391,773.37
Website Expenses		2,174.00			
Repair & Maintenance		1,300.00			
Audit Fee		2,000.00			
Accounting Charges		2,000.00			
Cable Charges		1,050.00			
Guest Expenses		2,300.00			
Computer Spare		3,680.00			
Annual Subscription		4,500.00			
Travelling & Conveyance		7,500.00			
Office Stationeries		5,606.00			
Medical Expenses		4,133.00			
Transportation		4,200.00			
Sports & Game		211,460.00			
Depreciation		24,764.87			
		<u>1,199,909.37</u>			<u>1,199,909.37</u>

Place : Bhubaneswar

Date : 25.08.2018



For R. K. Sahoo & Co.
Chartered Accountants

(Rajesh Kumar Sahoo, FCA)
Proprietor
M No-966370

(Signature)
Managing Trustee

DR. BRAJA BHARI MOHANTY MEMORIAL
MENTALLY RETARDED BENEFIT TRUST

DR. B.V.MOHANTY MEMORIAL MENTALLY RETARDED BENEFIT TRUST
PLOT NO - 430 (PART) SHANTI NAGAR, JHARAPADA, BHUBANESWAR - 751006

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2018

RECEIPTS	AMOUNT(Rs)	AMOUNT(Rs)	PAYMENTS	AMOUNT(Rs)	AMOUNT(Rs)
<u>Opening Balance :</u>			Salary		396,000.00
Cash in Hand:	2,033.60		Hostel Expenditure		398,504.00
<u>Cash at Bank :</u>			Contingencies		2,190.00
SBI, Athgarh	55,842.50		Fuel		21,706.00
<u>OSCB, Bhubaneswar:</u>			House Rent		48,000.00
A/C No - 10281	1,486.00		Electricity Chgs.		21,754.00
A/C No - 10289	1,538.50	60,900.60	Telephone & Internet		7,430.00
			Postage		503.00
Hostel & Tution Fee		265,050.00	Newspaper & Magazine		1,715.00
Donation		391,100.00	Bank Charges		383.50
Interest from Bank		1,186.00	Bank Interest		25,056.00
			Website Expenses		2,174.00
<u>Grant-in-Aid</u>			Repair & Maintenance		1,300.00
Received from Special		150,000.00	Audit Fee		2,000.00
Olympic			Accounting Charges		2,000.00
National Trust		800.00	Cable Charges		1,050.00
			Guest Expenses		2,300.00
<u>Temporary Loan</u>			Computer Spare		3,680.00
From Trustees		434,000.00	Annual Subscription		4,500.00
			Travelling & Conveyance		7,500.00
			Office Stationeries		5,606.00
			Medical Expenses		4,133.00
			Transportation		4,200.00
			Sports & Game		211,460.00
			Repayment of Loan		80,000.00
			Web Camera		11,980.00
			Fridge		15,000.00
			Fire Safety		4,400.00
			<u>Closing Balance :</u>		
			<u>Cash in Hand & Bank:</u>		
			Cash in Hand	172.60	
			<u>Cash at Bank :</u>		
			SBI, Athgarh	13,193.00	
			<u>OSCB, Bhubaneswar:</u>		
			A/C No - 10281	1,546.00	
			A/C No - 10289	1,600.50	16,512.10
		1,303,036.60			1,303,036.60

Place : Bhubaneswar

Date : 25.08.2018



For R. K. Sahoo & Co.
Chartered Accountants

(Signature)
(Rajesh Kumar Sahoo, FCA)
Proprietor
M. No-858370

(Signature)
Managing Trustee

DR. BRAJESH MOHANTY MEMORIAL
MENTALLY RETARDED BENEFIT TRUST

SCHEDULE "I"

DR. B.V. MOHANTY MEMORIAL MENTALLY RETARDED BENEFIT TRUST
 PLOT NO - 430 (PART) SHANTI NAGAR, JHARAPADA, BHUBANESWAR - 751006

SCHEDULE OF FIXED ASSETS AS ON 31.03.2018

SL. NO.	PARTICULARS	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK		
		WDV AS ON 01.04.2017	TOTAL	RATE OF DEPRN.	DEPRN. FOR THE YR. 31.03.2018	TOTAL	WDV AS ON 31.03.2017	WDV AS ON 31.03.2018	WDV AS ON 31.03.2017	WDV AS ON 31.03.2018
1	Furniture & Fixtures	76,795.00	76,795.00	0.10	53,724.51	2,307.05	56,031.56	20,763.44	23,070.49	
2	Books	2,315.00	2,315.00	0.10	1,923.92	38.61	1,967.53	347.47	386.08	
3	Television	14,000.00	14,000.00	0.15	5,533.47	1,269.98	6,803.45	7,196.55	8,466.53	
4	Fan	1,000.00	1,000.00	0.15	936.89	9.47	946.35	53.65	63.11	
5	Ustensils	3,316.00	3,316.00	0.10	2,762.99	55.30	2,818.29	497.71	553.01	
6	Toys	11,250.00	11,250.00	0.10	9,373.82	187.62	9,561.44	1,688.56	1,876.18	
7	Cycle	3,250.00	3,250.00	0.15	3,098.52	22.72	3,121.24	128.76	151.48	
8	Musical Instruments	2,500.00	2,500.00	0.10	2,055.17	44.48	2,099.66	400.34	444.83	
9	Mobile Handset	3,000.00	3,000.00	0.10	2,466.21	53.38	2,519.59	480.41	533.79	
10	Dead Stock	205.00	205.00	0.10	168.52	3.65	172.17	32.83	36.48	
11	Sports Materials	13,230.00	13,230.00	0.10	1,323.00	1,190.70	2,513.70	10,716.30	11,907.00	
1	Furniture & Fixtures	79,994.00	79,994.00	0.10	52,101.82	2,789.22	54,891.04	25,102.96	27,892.18	
2	Television	8,700.00	8,700.00	0.15	6,987.19	256.92	7,244.11	1,455.89	1,712.81	
3	Washing Machine	6,500.00	6,500.00	0.15	5,220.32	191.95	5,412.27	1,087.73	1,279.68	
4	Refrigerator	14,500.00	29,500.00	0.15	11,645.32	2,678.20	14,323.52	15,176.48	2,854.68	
5	Acqua Flow Water Puffter	5,600.00	5,600.00	0.15	4,497.50	165.37	4,662.88	937.12	1,102.50	
6	Cell Phone	6,990.00	6,990.00	0.15	5,613.85	206.42	5,820.27	1,169.73	1,376.15	
7	Fan	7,765.00	7,765.00	0.15	6,236.27	229.31	6,465.58	1,299.42	1,528.73	
8	Musical Instruments	11,732.00	11,732.00	0.15	9,422.27	346.46	9,768.73	1,963.27	2,309.73	
9	Dead Stock	40,524.00	40,524.00	0.10	26,394.15	1,412.98	27,807.14	12,716.66	14,129.65	
10	Candle & Chalk Making Machines	10,000.00	10,000.00	0.15	8,031.26	295.31	8,326.57	1,673.43	1,968.74	
11	Gas Stove & Cylinder	6,476.00	6,476.00	0.15	5,201.04	191.24	5,392.29	1,083.71	1,274.96	
12	Almirah	4,500.00	4,500.00	0.15	3,614.07	132.89	3,746.96	753.04	885.93	
13	Electrical Eqpt.	4,900.00	4,900.00	0.15	3,606.03	132.59	3,738.63	751.37	883.97	
14	Grinder	2,470.00	2,470.00	0.15	2,470.00	-	2,470.00	-	-	
15	Weighing Machine	550.00	550.00	0.15	441.72	16.24	457.96	92.04	108.28	
16	Computer & Peripherals	96,438.00	96,438.00	0.60	89,945.75	3,895.35	93,841.10	2,596.90	6,492.25	
17	Air-Conditioner	25,000.00	25,000.00	0.15	18,698.66	945.20	19,643.86	5,356.14	6,301.34	
18	Xerox Copier	80,000.00	80,000.00	0.15	59,835.70	3,024.64	62,860.35	17,139.65	20,164.30	
19	Stabilizer	5,250.00	5,250.00	0.15	3,819.42	214.59	4,034.01	1,215.99	1,430.58	
20	Web Camera	11,980.00	11,980.00	0.15	-	1,797.00	1,797.00	10,183.00	-	
21	Fire Safety	4,400.00	4,400.00	0.15	-	660.00	660.00	3,740.00	-	
		548,340.00	31,380.00		407,154.36	24,764.87	431,919.22	147,800.78	141,185.64	

Managing Trustee

DR. BRAJA VIHARI MOHANTY MEMORIAL MENTALLY RETARDED BENEFIT TRUST

