

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (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.

We have examined the balance sheet of **DEVELOPMENT OF RURAL ECONOMY AND MANPOWER INDIA** [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-2024** 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.

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

In our 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 serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

- (1) The details of payment through Electronic / Other than Electronic Mode has not be made available by the assessee hence the same is shown under Other than Electronic Mode
- (2) The Assessee has sold land without taking prior permission from the Jurisdictional Commissioner of Income Tax. As explained by the assessee the land was sold to meet different program expenses.

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 *fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For **NARENDRA K. JAIN & ASSOCIATES**
Chartered Accountants
(Firm Regn No.: 0322048E)



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(**NARENDRA KUMAR JAIN**)
PARTNER
Membership No: 085121

Place : **BOLANGIR**
Date : **29-Sep-2024**
UDIN : **24085121BKALYE1873**

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AAAAD2029D							
	2.	Name of the auditee		DEVELOPMENT OF RURAL ECONOMY AND MANPOWER INDIA							
	3.	Assessment Year		2024-2025							
	4.	Previous Year		From 1-APR-2023 to 31-MAR-2024							
	5.	Registered Address of the auditee		0 0 DREAM INDIA, KANDPALI KANDPALI, RAJENDRA COLLEGE BALANGIR, KANDPALI, BALANGIR BALANGIR, ODISHA, 767002, INDIA							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Society							
	8.	Whether the auditee is established under an instrument?		Yes							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/provisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (c) of sub-section (1) of section 12AB of the Act	23-Sep-2021	AAAAD2029DE20045	PCIT	01-Apr-2022					
		Clause (i) of first proviso to sub-section (5) of section 80G	23-Sep-2021	AAAAD2029DF20217	PCIT	01-Apr-2022					
Management	10.	10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/ No	If yes, specify the change	Address/Foreign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		RUPADHAR PUTA	Trustee			BLHPP1714R	PAN	Yes	No		MADHUPUR, ARJUNPUR, JARASINGHA, BALANGIR, Odisha, 767067 INDIA
		ROSALIN BARIK	Trustee			AROPB5789L	PAN	Yes	No		ADARSHA PARA, BALANGIR, Odisha, 767002 INDIA
		ASHISH KUMAR RAJHANS	Trustee			AFDPR4618D	PAN	Yes	No		KANADHAPALI, BALANGIR, Odisha, 767002 INDIA
		PRAHALLADSIKA	Trustee			NDVPS2460F	PAN	Yes	No		TALPALI, BANDHPADA, BALANGIR, Odisha, 767029 INDIA
		SUBHAKANTA KUMBHAR	Trustee			BGUPK4789G	PAN	Yes	No		BANDHALI PARA, Odisha, 767020 INDIA



	GADADHAR BERIA	Trustee			CAZPB5014N	PAN	Yes	No		GAURGOD A, BALANGIR, Odisha, 767033 INDIA	
	MANAS JAL	Trustee			AOTPJ9012N	PAN	Yes	No		ANAND NAGAR, BALANGIR, Odisha, 767002 INDIA	
	10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year										
	Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility						No Yes Yes Yes No No No Yes			
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?						No		
		(ii)	If yes, please furnish following information:- (A) date of such modification/ adoption (DD/MM/YYYY)								
		(B)	Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.						No		
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A								
		S.No	Date of Application	Status of registration in pursuance of application		Date of Registration or cancellation based on such application		URN of such registration			
		1									
Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year						No		
		(ii)	If yes in 13 (i), date of commencement of activities								
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?								
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section								
			S.No	Date of Application	Status of registration in pursuance of application		Date of Registration or cancellation based on such application		URN of such registration		
		1									
Details of Place	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee						Yes		
		(ii)	Provide the following details of the books of account and other documents								

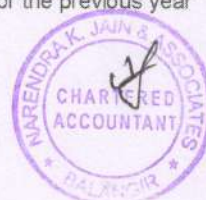


S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place				Whether the books of account have been audited (Yes/No)
					Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Cash book	Yes	Yes	Yes			No		Yes
2	Ledger	Yes	Yes	Yes			No		Yes
3	Journal	Yes	Yes	Yes			No		Yes
4	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes			No		Yes
5	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes			No		Yes

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nce 15. Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-?



	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?							No		
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts									
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility							No		
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?							No		
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts									
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility							No		
16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution										
	S.No.	Name of Project/ Institution						Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)			
	Total										
Business Undertaking	17.	(i) Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11							No		
		(ii) If yes, then provide the following details of the business undertaking:									
		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11			
						No					
Business Incidental to Objects	18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be							No		
		(ii) If yes, then provide the following details of such business:									
		(a) Nature of Business									
		(b) Sector									
		Sub Sector									
		Business Code									
		(c) Whether separate books of account have been maintained for the business							No		
	(d) Whether the business is incidental to the attainment of the objects of the auditee							No			
	(e) Profits and gains from the business during the previous year										
TDS on receipts	19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :										
	Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Voluntary	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >									Yes
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									442060



23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD			
(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G			0
(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)			0
(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(a)	Cash donations exceeding Rs. 2000	0
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	00
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c)	Others < Please specify the nature >	0
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(d)	Total (a)+(b)+(c)	0
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD			0
(v)	Donations received in kind			0
(vi)	Anonymous Donations referred to in section 115BBC			
	(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC		0
	(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC		0
	(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC		0
	(d)	Other anonymous donations taxable @ 30 % under section 115BBC		00
	(e)	Total (a+b+c+d)		0
(vii)	Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>	FCRA		2333289
(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]			2333289
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]			2775349
25.	Total foreign contribution out of the total voluntary contributions stated in 24			2333289
26.	Voluntary Contribution forming part of corpus (which are included in 24)			
(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11			00
(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11			0
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-(23(vi)(d)+26A+ 26B)]			2775349
28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)			40031
29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11			0
30.	Income required to be applied in India by the auditee during the previous year [27+28-29]			2815380
31.	Application of Income (excluding application not eligible and reported under serial number 37)			
(i)		+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.
(a)	Contribution or donation to any other person during the previous year	0	0	0
(b)	Object wise application other than the application provided in (a)			
(I)	Religious	0	0	0



(II)	Relief of poor	0	0	0
(III)	Education	0	0	0
(IV)	Medical relief	0	0	0
(V)	Yoga	0	0	0
(VI)	Preservation of environment (including watersheds, forests and wildlife)	0	0	0
(VII)	Preservation of monuments or places or objects of artistic or historic interest	0	0	0
(VIII)	Advancement of any other objects of general public utility	0	2749815	2749815
(IX)	Application which cannot be specifically categorised under to	0	0	0
(X)	Total	0	2749815	2749815
(c)	Total application [(a) + (b)(X)]	0	2749815	2749815

(ii) Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person

S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
				+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted

(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]							21119
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							19446
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]							2748142
(vi)	Bifurcation of application in 31(v) into Revenue or Capital							2748142
	(a)	Revenue						2748142
	(b)	Capital						0
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.							0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.							0

Amount to be disallowed from application

(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40							0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A							0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus							0
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects							0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act							0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained							0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained							00
(xvi)	Applied for any purpose beyond the objects of the auditee							0
(xvii)	Any other disallowance							0
(xviii)	Total allowable application [\{31(v)+31(vii)+31(viii) ? \{31(ix) to 31(xvii) \}]							2748142
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11							0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11							0
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income							67238

32. Taxable Income [30- \{31(xviii) to 31(xxi)\}] 0

33. Income taxable under section 115BBI

(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?	No	
(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto	No	
(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11	No	
(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11	No	

section 115BBI



	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10		No						
	(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No						
		(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income	No						
	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?	No							
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No							
Other Income	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			0					
	35.	Other Income								
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.		No						
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G			0					
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G			0					
Capital Asset	(d)	Income chargeable under sub-section (4) of section 11			0					
	36.	Details of capital asset transferred under sub-section (1A) of section 11								
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?		No						
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?		No						
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?		No						
Application of income out of different sources] 37. Application of	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?		No						
	37.	Application of income out of the following sources during the previous year		=+Electronic(In Rs)	Other thanElectronic(In Rs.)	Amount in Rs.				
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0	0	0					
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0	0	0					
	(C)	Income of earlier previous years up to 15% accumulated or set apart	0	0	0					
	(D)	Corpus	0	0	0					
	(E)	Borrowed fund	0	0	0					
	(F)	Any other	0	0	0					
13(10) and 22nd proviso to section 10(23C)	38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37								
	S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS		
					=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS
13(10) and 22nd proviso to section 10(23C)	39.	(i) Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								
	(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?								
	(a)	Provision of proviso to clause (15) of section 2 is applicable								
	(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated								
	(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated								
	(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated								
	(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13								
	(a)	Income for the previous year								
(b)	Total Expenditure incurred in India, for the objects of the auditee,									
(c)	Expenditure to be disallowed									



	(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed	0				
	(ii)	Expenditure from any loan or borrowing	0				
	(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and	0				
	(iv)	Expenditure in the form of contribution or donation to any person.	0				
	(v)	Capital expenditure	0				
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40	0				
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A	0				
	(viii)	Any other disallowance	0				
	(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii))	0				
	(d)	Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a ? b+c(ix)]	0				
Expenditure Incurred for	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details					
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No				
	(b)	Total income of auditee during the previous year	0				
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0				
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
		4-any trustee of the trust or manager (by whatever name called) of the institution	RUPADHAR PUTA	BLHPP1714R			MADHUPUR, ARJUNPUR, JARASINGHA, BALANGIR, Odisha, 767067 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	ROSALIN BARIK	AROPB5789L			ADARSHA PARA, BALANGIR, Odisha, 767002 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	ASHISH KUMAR RAJHANS	AFDPR4618D			KANADHAPALI, BALANGIR, Odisha, 767002 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	PRAHALLAD SIKA	NDVPS2460F			TALPALI, BANDHPADA, BALANGIR, Odisha, 767029 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	SUBHAKANTA KUMBHAR	BGUPK4789G			BANDHALIPARA, Odisha, 767020 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	GADADHAR BERIA	CAZPB5014N			GAURGODA, BALANGIR, Odisha, 767033 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	MANAS JAL	AOTPJ9012N			ANAND NAGAR, BALANGIR, Odisha, 767002 INDIA
	42.	Details of transactions referred to in section 13 (2)					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both				No	
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;				No	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;				No	
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;				No	



	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person	No
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.	No
Specified Violation	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation	
		Income of the auditee has been applied, other than for the objects of the trust or institution.	No
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.	No
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No
	46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No
	47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No
	48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No
	49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	No
	49.	(A) Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No



Schedule Corpus: Details of Corpus

Type of corpus donation	Opening balance at the beginning of the previous year (1)	Received/ Treated as corpus during the previous year (2)	Applied during the previous year (3)	Amount invested or deposited back in to corpus (which was earlier applied and not claimed as application if such application fulfilled the conditions) (4)	Total amount invested or deposited back in to corpus (5)	Financia l year in which (4) was applied earlier (6)	Closing balance (7) [(1+2+5)-3]	Invested in modes specified in section 11(5)(8)	Amount taxed in previous assessment year (9)	Invested in modes other than specified in section 11(5) as on last day of the previous year (10)	If corpus donation is of type (i) then whether it fulfills the following conditions			
											Amount applied out of corpus for the purpose other than the voluntary contribution was made	Contribution or donation to any person,	Maintained as not separately identifiable	invested or deposited in the forms and modes other those specified under sub-section (5) of section 11.
(i) Representing donations received for the renovation or repair of places notified under 80G(2)(b) on or after 01.04.2020							0							
(ii) ? Other than (i) above received on or after 01.04.2021							0							
(iii) Other than (i) and (ii) above							0							



Schedule FC: Details of foreign contribution

Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) corpus		
(ii) non- corpus	2333289	2315558
Total	2333289	2315558



DREAM INDIA
(DEVELOPMENT OF RURAL ECONOMY AND MANPOWER INDIA)
At: Kandhpali,P.O:-Rajendra College,Dist.Balangir(Odisha)-767002

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2024.

LIABILITIES.	AMOUNT (Rs.)	A S S E T S.	AMOUNT (Rs.)
<u>CAPITAL FUND :</u>		<u>FIXED ASSETS :</u>	
Opening Balance	1,37,515.10	As per Schedule-A	24,733.00
Less : Excess of Expenditure over Income trfd.from		<u>CURRENT ASSETS, LOAN & ADVANCES</u>	
I & E A/c	62,285.74	1) <u>T.D.S.</u>	
	1,99,800.84	Financial year 2016-17	17,733.00
<u>LOAN ACCOUNT :</u>		2) Term Deposit with Axis Bank	
Ashish Kumar Rajhans	96,000.00	A/c No. 913040026503117	42,543.00
<u>GRANT-IN-AID RESERVED :</u>		3) <u>Security deposit</u>	
Recd. From Jiv Daya Foundation, USA		H.P for Gas Cylinder	5,800.00
to be utilised during the year 2024-25	3,39,000.00	4) <u>Cash & Bank Balance :</u>	
<u>EXPENSES PAYABLE</u>		Cash-in-hand	4,148.00
Audit fees	21,119.00	Cash-at-SBI, Balangir,	
		S.B.A/c No.11341811250	5,377.59
		Cash-at-Axis Bank, Balangir,	
		S.B.A/c No.678010100012467	7,183.01
		Cash-at-SBI, S.B.	
		A/c No.40120919177	5,36,302.54
		Cash-at-Union Bank, Balangir,	
		S.B.A/c No.00561010014702	Nil
		Cash-at-Union Bank, Balangir,	
		S.B.A/c No.331622010001800	12,099.70
			5,65,110.84
	6,55,919.84		6,55,919.84

AUDITOR'S REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED

For NARENDRA K. JAIN & ASSOCIATES,
Chartered Accountants
Firm Regd. No: 322048E

PLACE : BALANGIR
DATE : 28.09.2023
UDIN : 24085121BKALYE1873

(Signature)
Executive Secretary
DREAM-India



(Signature)
(CA N.K. JAIN)
Partner
Membership No.085121

DREAM INDIA
(DEVELOPMENT OF RURAL ECONOMY AND MANPOWER INDIA)
At:- Kandhpali, P.O:-Rajendra College,Dist.Balangir(Odisha)-767002

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Honorarium	1,94,000.00	By Donation	4,42,060.00
To Travelling Expenses	1,37,395.00	By Grant-in-aid received from Global	
To Contingencies	3,690.00	Green grants Fund, USA for	
To Account writting charges	24,000.00	Environment & climate change	8,18,160.00
To Celebration & observation	56,752.00	By Grant-in-aid received from Jiv Daya	
To Fuel & maintenance	48,460.00	Foundation, U.S.A.	6,63,147.00
To Office Expenses	5,710.00	Add : Grant-in-aid of	
To Repair & maintenance	24,560.00	2022-23 utilised	
To Staff welfare	13,150.00	during the year	3,72,822.00
To Postage, Printing/stationery, telephone, Fax & E-mail	75,472.00		10,35,969.00
To Bank charges	5,879.94	Less : Grant-in-aid	
To Audit fee	21,119.00	to be utilised during	
To Awareness Prog. On distress migration	17,725.00	the year 2024-25	3,39,000.00
To Health & sanitation awareness	20,710.00	By Grant-in-aid received from Global	
To Formation & Strengthening of Producer Group	13,920.00	Green grants Fund, USA for	
To Milk & Biscuits	4,00,368.86	Environment promotion & protection	8,18,160.00
To Training of stakeholders in the implementation of forest landscape restoration mechanism	55,054.00	By Bank Interest	37,619.00
To Building institutional capacities for the forest landscape restoration	85,012.00	By Interest on Term Deposit	2,412.00
To Developing a local forest landscape restoration extension guide	50,002.00		
To Designing a forest landscape restoration dissemination plan & its implementation	44,666.00		
To Upland nurseries for preparing seedling and planting material of rare & endangered native tree species	86,013.00		
To Awareness on forest conservation through street play, poster, leaflete, palmpates, wall writtings	76,071.00		
To Upland agro forestry based models including understory cultivation	34,320.00		
To Programme faciliation	5,15,952.00		
To Participatory social fencing for natural regeneration of degraded forest training	43,539.00		
To Venue accomodation and equipment hiring	43,701.00		
To Fooding & hospitality	77,045.36		
To International women day celebration	1,25,020.00		
To Exposure visit	30,828.38		
To Awareness on Environment	22,895.00		
To Exps.on farmers furry	25,810.00		
To Road safety	16,153.00		
To Clothing & shoes	80,004.72		
To Jiv Daya Rahat programme	1,12,000.00		
Balance C/F....	25,86,998.26	Balance C/F....	28,15,380.00



Executive Secretary
DREAM-India

DREAM INDIA
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At:- Kandhpali, P.O:-Rajendra College,Dist.Balangir(Odisha)-767002

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
Balance B/F....	25,86,998.26	Balance B/F....	28,15,380.00
To Cooking Gas	28,800.00		
To Education Kits	29,701.00		
To Awareness on organic farming and seed conservation	25,920.00		
To MGNREA & livelihood	12,590.00		
To Swachha Bharat Abhijan	5,200.00		
To Food Safety awareness programme	10,456.00		
To Community Radio Station	50,150.00		
To Depreciation (As per Schedule-A)	3,279.00		
To Excess of Income over Expenditure trfd.to Capital Fund	62,285.74		
	28,15,380.00		28,15,380.00


AUDITOR'S REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED

For NARENDRA K. JAIN & ASSOCIATES,
Chartered Accountants
Firm Regd. No: 322048E




(CA N.K. JAIN)
Partner
Membership No.085121

PLACE : BALANGIR
DATE : 28.09.2023
UDIN : 24085121BKALYE1873


Executive Secretary
DREAM-India

DREAM INDIA
(DEVELOPMENT OF RURAL ECONOMY AND MANPOWER INDIA)
At:- Kandhpali,P.O:-Rajendra College,Dist.Balangir(Odisha)-767002

CONSOLIDATED RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

RECEIPTS	AMOUNT (Rs.)	PAYMENTS.	AMOUNT (Rs.)
To <u>OPENING BALANCE</u>		By Honorarium	1,94,000.00
Cash-in-hand 2,763.00		By Travelling Expenses	1,37,395.00
Cash-at-SBI,Balangir,		By Contingencies	3,690.00
S.B.A/c No.11341811250 5,233.59		By Account writting charges	24,000.00
Cash-at-Axis Bank,Balangir,		By Celebration & observation	56,752.00
S.B.A/c No.678010100012467 6,971.01		By Fuel & maintenance	48,460.00
Cash-at-SBI,S.B.		By Office Expenses	5,710.00
A/c No.40120919177 5,15,298.50		By Repair & maintenance	24,560.00
Cash-at-Union Bank,Balangir,		By Staff welfare	13,150.00
S.B.A/c No.00561010014702 Nil		By Postage, Printing/stationery, telephone,	
Cash-at-Union Bank,Balangir,		Fax & E-mail	75,472.00
S.B.A/c No.331622010001800 3,841.00	5,34,107.10	By Bank charges	5,879.94
To Donation	4,42,060.00	By Audit fee	19,446.00
To Grant-in-aid received from Global		By Awareness Prog. On distress migration	17,725.00
Green grants Fund, USA for		By Health & sanitation awareness	20,710.00
Environment & climate change	8,18,160.00	By Formation & Strengthing of Producer Group	13,920.00
To Grant-in-aid received from Jiv Daya		By Milk & Biscuits	4,00,368.86
Foundation, U.S.A.	6,63,147.00	By Training of stakeholders in the	
To Grant-in-aid received from Global		implementation of forest landscape	
Green grants Fund, USA for		restoration mechanism	55,054.00
Environment promotion & protection	8,18,160.00	By Building institutional capacities for	
To Bank Interest	37,619.00	the forest landscape restoration	85,012.00
		By Developing a local forest landsacpe	
		restoration extension guide	50,002.00
		By Designing a forest landscape restoration	
		dissemination plan & its implementation	44,666.00
		By Upland nurseries for preparing seedling	
		and planting material of rare &	
		endangered native tree species	86,013.00
		By Awareness on forest conservation	
		through street play, poster, leaflate,	
		palmpates, wall writtings	76,071.00
		By Upland agro forestry based models	-
		including understory cultivation	34,320.00
		By Programme faciliation	5,15,952.00
		By Participatory social fencing for natural	
		regeneration of degraded forest training	43,539.00
		By Venue accomodation and equipment	
		hiring	43,701.00
		By Fooding & hospitality	77,045.36
		By International women day celebration	1,25,020.00
		By Exposure visit	30,828.38
		By Awareness on Environment	22,895.00
		By Exps.on farmers furry	25,810.00
		By Road safety	16,153.00
		By Clothing & shoes	80,004.72
		By Jiv Daya Rahat programme	1,12,000.00
		By Cooking Gas	28,800.00
		By Education Kits	29,701.00
		By Awareness on organic farming and	
		seed conservation	25,920.00
		By MGNREA & livelihood	12,590.00
		By Swachha Bharat Abhijan	5,200.00
Balance C/F..	33,13,253.10	Balance C/F..	26,87,536.26

Executive Secretary
DREAM-India



DREAM INDIA
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CONSOLIDATED RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024.

RECEIPTS	AMOUNT (Rs.)	PAYMENTS.	AMOUNT (Rs.)
Balance B/F..	33,13,253.10	Balance B/F..	26,87,536.26
		By Food Safety awareness programme	10,456.00
		By Community Radio Station	50,150.00
		By <u>CLOSING BALANCE</u>	
		Cash-in-hand	4,148.00
		Cash-at-SBI,Balangir, S.B.A/c No.11341811250	5,377.59
		Cash-at-Axis Bank,Balangir, S.B.A/c No.678010100012467	7,183.01
		Cash-at-SBI,S.B. A/c No.40120919177	5,36,302.54
		Cash-at-Union Bank,Balangir, S.B.A/c No.00561010014702	Nil
		Cash-at-Union Bank,Balangir, S.B.A/c No.331622010001800	12,099.70
			5,65,110.84
	33,13,253.10		33,13,253.10

AUDITOR'S REPORT
AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED

For NARENDRA K. JAIN & ASSOCIATES,
Chartered Accountants
Firm Regd. No: 322048E



(Signature)

(CA N.K. JAIN)
Partner
Membership No. 085121

PLACE : BALANGIR
DATE : 28.09.2023
UDIN : 24085121BKALYE1873

(Signature)
Executive Secretary
DREAM-India

DREAM INDIA
(DEVELOPMENT OF RURAL ECONOMY AND MANPOWER INDIA)
At: Kandhpali, P.O:-Rajendra College, Dist.Balangir (Odisha)-767002

SCHEDULE-'A'

CONSOLIDATED SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED ON 31.03.2024.

SL No	PARTICULARS	RATE OF DEPRN	WDV as on 01.04.2023	ADDITIONS		Deletion	TOTAL	DEPRECIATION	WDV as on 31.03.2024.
				UP TO 30.09.2023	From 01.10.23 to 31.03.24				
1	Furniture	10%	8,896.00	-	-		8,896.00	890.00	8,006.00
2	Motor cycle	15%	768.00	-	-		768.00	115.00	653.00
3	Bicycle	10%	2,535.00	-	-		2,535.00	254.00	2,281.00
4	Typewriter	15%	248.00	-	-		248.00	37.00	211.00
5	Computer	40%	105.00	-	-		105.00	-	105.00
6	Digital Camera	15%	856.00	-	-		856.00	128.00	728.00
7	LCD Projector	15%	4,255.00	-	-		4,255.00	638.00	3,617.00
8	Almirah	15%	1,279.00	-	-		1,279.00	192.00	1,087.00
9	Alluminium utensils	10%	1,710.00	-	-		1,710.00	171.00	1,539.00
10	Gas Stove	15%	2,359.00	-	-		2,359.00	354.00	2,005.00
11	Steel Glass	10%	5,001.00	-	-		5,001.00	500.00	4,501.00
	TOTAL		28,012.00	-	-	-	28,012.00	3,279.00	24,733.00

Executive Secretary
DREAM-India

