



P B S D & ASSOCIATES
Chartered Accountants

Sarbodaya Nagar, Sawmill Lane,
Puri-2, Odisha, Ph.0674-2342433
Mobile: 9438324512, 7992886209

Email: das.chitta.73@gmail.com
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AUDITOR'S REPORT

We have audited the attached Balance Sheet of **COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA) At/Po-Railway, Station Road, Bhawanipatna, Dist-Kalahandi** as at 31st March 2022, Income & Expenditure Account and Receipt & Payment Account for the year ended on that date annexed there to and report that:

- A. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of audit.
- B. In our opinion, the organization has kept proper books of accounts as required by Law so far as appears from our examination of the books of account.
- C. The Balance Sheets, Income & Expenditure Account and Receipt & Payment Account referred to this report are in agreement with these books of accounts.
- D. In our opinion and to the best of our information and according to explanations given to us, the said accounts, read with the notes there on, if any, give a true and fair view: -
 - i. In so far as it relates to the Balance Sheet, the state of the affairs as at the 31st March 2022 and
 - ii. In so far as relates to the Income & Expenditure Account of the excess of expenditure over income for the year ended on that date.
 - iii. In so far as relates to the Receipt & Payment Account of the receipts and payments for the year ended on that date.

Date: 30.09.2022

Place: Bhubaneswar



For P B S D & Associates
Chartered Accountants
FRN NO.:322152E

Chitta
30/09/22

CA. Chitta Ranjan Das, FCA
Partner, (M No.: -069913)
UDIN:22069913AXOVCB1804

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)

At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi

BALANCE SHEET AS ON 31ST MARCH, 2022

LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)
Capital Fund:			Fixed Assets:	
Opening Balance	13,60,248.12		As per Schedule-3	10,58,093.75
Add: Excess of Income over Expenses	3,77,184.40	17,37,432.52		
Unsecured Loan:			Loans & Advances:	
Hand Loan		86,000.00	Grant in Aid Receivable from Dept. of Elementary Education & Literacy, Ministry of HRD-New Delhi	1,43,338.00
			TDS Receivable-FY 21-22	74,755.00
Current Liabilities:			Current Assets:	
Audit Fees Payable		10,000.00	Cash in hand (As certified by management)	12,382.77
Revaluation Reserve(Land)		1,81,000.00	Cash at bank	
			AndhraBank A/c-SB-1209	1,748.00
			Andhra Bank A/c-SB-2347	2,28,123.00
			Andhra Bank A/c-SB-2360	75,548.00
			SBI Bajar Branch FC Account-6035	1,831.00
			SBI Bajar Branch-6198	22,970.00
			Bank of India-7358	2,32,994.00
			Corporation Bank-1396	71,779.00
			ICICI Bank a/c -0341	4,090.00
			SBI Bajar Branch RKS-1806	86,780.00
		20,14,432.52		20,14,432.52

Place: 30.09.2022

Date: Bhubaneswar



For PBSD & Associates

Chartered Accountants

FRN: 322152E

Chitta Ranjan Das
30/09/22

CA. Chitta Ranjan Das, FCA.

Partner. M. No.-069913.

UDIN:22069913AXOVCB1804

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY (CARADA)

At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

RECEIPTS		AMOUNT(₹)	PAYMENTS		AMOUNT(₹)
To	Opening Balance:		By	Administrative Expenses:	
	Cash in hand	29,501.00		Honorarium	2,40,000.00
	Cash at bank			Travelling Expenses, fuel & vehicle maintainances	19,450.00
	Andhra Bank A/c-SB-1209	2,185.85		Printing & Stationary & contingency	10,400.00
	Andhra Bank A/c-SB-2347	2,653.58		Bank Charges	1,846.35
	Andhra Bank A/c-SB-2360	2,612.90		Misc. Expenses	23,300.00
	SBI Bajar Branch FC Account-6035	1,783.28			
	SBI Bajar Branch-6198	2,557.12		Programme Expenses:	
	Bank of India-7358	1,57,327.00		As per Schedule-2	88,43,171.00
	Corporation Bank-1396	1,94,144.14			
	ICICI Bank a/c -0341	3,969.50		Capital Expenditures:	
	SBI Bajar Branch RKS-1806	2,409.75		Asset purchase of Primary Health Center (PHC -N) Atrial (Medical Equipments)	2,00,000.00
	Grant-in-Aid			Closing Balance:	
	As per Schedule-1	95,34,236.00		Cash in hand (As certified by management)	12,382.77
	Membership Fees & Contribution	42,000.00		Cash at bank	
	Hand Loan	86,000.00		Andhra Bank A/c-SB-1209	1,748.00
	Bank Interest			Andhra Bank A/c-SB-2347	2,28,123.00
	Andhra Bank A/c-SB-1209	239.00		Andhra Bank A/c-SB-2360	75,548.00
	Andhra Bank A/c-SB-2347	3,449.00		SBI Bajar Branch FC Account-6035	1,831.00
	Andhra Bank A/c-SB-2360	3,871.00		SBI Bajar Branch-6198	22,970.00
	SBI Bajar Branch FC Account-6035	48.00		Bank of India-7358	2,32,994.00
	SBI Bajar Branch-6198	2,542.00		Corporation Bank-1396	71,779.00
	Bank of India-7358	367.00		ICICI Bank a/c -0341	4,090.00
	Corporation Bank-1396	2,943.00		SBI Bajar Branch RKS-1806	86,780.00
	ICICI Bank a/c -0341	121.00			
	SBI Bajar Branch RKS-1806	1,453.00			
		1,00,76,413.12			1,00,76,413.12

Place: 30.09.2022

Date: Bhubaneswar



For PBSD & Associates

Chartered Accountants

FRN: 322152E

Chitta Ranjan Das
30/09/22

CA. Chitta Ranjan Das, FCA.

Partner. M. No.-069913.

UDIN:22069913AXOVCB1804

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)

At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi

Schedule-1**Grant-in-Aid**

Particulars	AMOUNT(₹)
National Health Mission Odisha , towards Management of Primary Health Center(PHC -N) Artal on PPP Mode	20,91,177.00
National Health Mission Odisha , towards Management of Primary Health Center(PHC -N) Artal for non recurring exp	2,00,000.00
National Health Mission Odisha , towards Management of Maa Ghruha at Saisurni ,Th.Rampur Block (MWH) on PPP Mode	13,01,192.00
Odisha Livelihood Mission (OLM) towards Capacity building tr. on Mo Upakari Bagicha under PLA LANN Scheme	4,08,129.00
CHC Borda for RKS Fund of PHC (Artal)	2,20,000.00
Agriculture &Farmer Empowerment Dept. Govt of Odisha towards crops diversification prog(CDP-MLIP)	4,00,000.00
Odisha Livelihood Mission (OLM) towards basic orientation to MBK under GPLF	7,42,975.00
SIRD & PR ,Govt of Odisha towards Capacity building on health & nutrition to PRI Members under GPDP scheme	1,09,615.00
National Health Mission Odisha , towards Management of Maternity Waiting Home at Chapuria on PPP Mode	13,01,192.00
NHM Odisha for Capacity building of ASHA	1,04,850.00
N H M Odisha,Kalahandi towards Capacity building on ASHA certification programme(NIOS)	57,930.00
DRDA Kalahandi towards Special MGNREGS Project	3,27,000.00
Odisha Livelihood Mission (OLM) towards basic orientation to CRP CM on Livelihood programme	14,92,263.00
NHM Kalahandi towards implimentation of Bike Ambulance in Tribal Area	1,98,336.00
Progress India Founation for promotion of Integrated farming	45,000.00
Sai agro and seeds for capacity building of farmer producer Groups on seeds preparation and conservation	2,40,000.00
N H M Odisha,Kalahandi towards Capacity building on ASHA on PBS NCD training	38,820.00
N H M Odisha,Kalahandi towards Capacity building on ASHA on HBYC Programme	41,700.00
DRDA Kalahandi towards Capacity building of crp-cm	2,14,057.00
TOTAL	95,34,236.00



COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)

At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2022

EXPENDITURE		AMOUNT(₹)	INCOME		AMOUNT(₹)
To	Adminstrative Expenses:		By	Grant-in-Aid	
	Honorarium	2,40,000.00		As per Schedule-1	95,34,236.00
	Travelling Expenses,fuel & vehicle maintances	19,450.00			
	Printing & Statationary & contingency	10,400.00	"	Membership Fees & Contribution	42,000.00
	Bank Charges	1,846.35	"	<u>Bank Interest</u>	
	Misc. Expenses	23,300.00		AndhraBank A/c-SB-1209	239.00
				Andhra Bank A/c-SB-2347	3,449.00
"	Programme Expenses:			Andhra Bank A/c-SB-2360	3,871.00
	As per Schedule-2	88,43,171.00		SBI Bajar Branch FC Account-6035	48.00
				SBI Bajar Branch-6198	2,542.00
"	Audit Fees	10,000.00		Bank of India-7358	367.00
"	Depreciation	1,14,040.25		Corporation Bank-1396	2,943.00
"	Excess of Income over Expenses	3,77,184.40		ICICI Bank a/c -0341	121.00
			"	SBI Bajar Branch RKS-1806	1,453.00
				TDS Receivable-FY 21-22	48,123.00
		96,39,392.00			96,39,392.00

Place: 30.09.2022

Date: Bhubaneswar



For PBSD & Associates

Chartered Accountants

FRN: 322152E

Chitta
30/09/22

CA. Chitta Ranjan Das, FCA.

Partner. M. No.-069913.

UDIN:22069913AXOVCB1804

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)

At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi

Schedule-2**Programme Expenses**

Particulars	AMOUNT(₹)
Operation and Management of Primary Health Center (PHC -N) Artal Kalahandi under NHM	23,01,383.00
Management of Maa Ghruha at Saisurni(MWH) under NHM for Maternal health service and Institutional delivery	12,45,930.00
Capacity building training for Community resource person(SHG) on on Mo Upakari Bagicha to promote Vegible cultivation	4,08,129.00
Basic orientation & Capacity building in livelihood activities for CRP CM under OLM	14,92,263.00
Capacity building of PRI Representatives on health & nutrition under GDPD Scheme	1,09,615.00
Management of Maternity Waiting Home at chapuria of Golamunda Block for Maternal health service and Institutional delivery	11,16,250.00
Capacity building of ASHA on Certification Programme (NIOS)	58,700.00
Special MGNREGS Project in Migration prone Block	3,27,000.00
Management of Bike Ambulance Scheme(Quick Responder) in Tribal Areas	2,23,200.00
Promotion integrated farming	45,000.00
Activities of Rogi kalyan Samiti under PHC new Artal	1,52,680.00
Basic orientation & Capacity building in livelihood activities for MBK of GPLF under OLM	7,42,975.00
Implementation of Crop Diversification Programme Under CDP-MLIP Programme	3,00,000.00
Seed preparation and conservation	1,80,000.00
Capacity building of ASHA on PBS NCD Programme	38,820.00
Capacity building on ASHA on HBYC Programme	41,700.00
Capacity building of farmers on Inter crops cultivation	12,400.00
Capacity building of Farmer producer Groups	12,000.00
Workshop on Food security & rural livelihood	14,626.00
Sensitisation on food processing	7,000.00
Other Community development and awareness programme	13,500.00
TOTAL	88,43,171.00



COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)

At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi

Schedule-2**Programme Expenses**

Particulars	AMOUNT(₹)
Operation and Management of Primary Health Center (PHC -N) Artal Kalahandi under NHM	23,01,383.00
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TOTAL	88,43,171.00



COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)
At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi

Schedule-3

DETAILS OF FIXED ASSETS AS ON 31ST MARCH, 2022

SL. NO.	PARTICULARS	BALANCE as on 01/04/2021	ADDITION	DELETION	TOTAL	DEP. RATE	DEPRECIATION	WDV as on 31/03/2022
1	Land-Janakpur	10,000.00	-	-	10,000.00	0%	-	10,000.00
2	Land-Dongargarh	2,42,682.00	-	-	2,42,682.00	0%	-	2,42,682.00
3	Building	1,63,712.00	-	-	1,63,712.00	5%	8,185.60	1,55,526.40
4	Furniture	1,32,214.00	-	-	1,32,214.00	10%	13,221.40	1,18,992.60
5	Office Equipments & Machine	6,639.00	-	-	6,639.00	10%	663.90	5,975.10
6	Medical Equipment	-	2,00,000.00	-	2,00,000.00	15%	30,000.00	1,70,000.00
7	Computer & Peripherals	11,618.00	-	-	11,618.00	60%	6,970.80	4,647.20
8	Motor Cycle	115.00	-	-	115.00	100%	115.00	-
9	Bicycle	19.00	-	-	19.00	100%	19.00	-
10	Television & Accessories	649.00	-	-	649.00	100%	649.00	-
11	Type Writer	662.00	-	-	662.00	100%	662.00	-
12	Skill Development							
a	Household Goods	43,055.00	-	-	43,055.00	10%	4,305.50	38,749.50
b	Chair	11,616.00	-	-	11,616.00	10%	1,161.60	10,454.40
c	Furniture	1,27,526.00	-	-	1,27,526.00	10%	12,752.60	1,14,773.40
d	Inventer	19,172.00	-	-	19,172.00	15%	2,875.80	16,296.20
e	Inventer with Battery	5,771.00	-	-	5,771.00	15%	865.65	4,905.35
f	Bench & Desk	3,499.00	-	-	3,499.00	15%	524.85	2,974.15
g	Cooler	31,080.00	-	-	31,080.00	15%	4,662.00	26,418.00
h	Printer	7,225.00	-	-	7,225.00	15%	1,083.75	6,141.25
i	Lab Equipments	15,086.00	-	-	15,086.00	15%	2,262.90	12,823.10
j	Iron Bed	60,076.00	-	-	60,076.00	15%	9,011.40	51,064.60
k	Iron Shelf	3,771.00	-	-	3,771.00	15%	565.65	3,205.35
l	Ceiling Fan	7,052.00	-	-	7,052.00	15%	1,057.80	5,994.20
m	Biometric device	3,205.00	-	-	3,205.00	15%	480.75	2,724.25
n	CCTV & Camera	6,252.00	-	-	6,252.00	15%	937.80	5,314.20
o	Mattress, Bed Sheet etc.	3,883.00	-	-	3,883.00	15%	582.45	3,300.55
p	Air Cooler	19,186.00	-	-	19,186.00	15%	2,877.90	16,308.10
q	Utensils	1,741.00	-	-	1,741.00	15%	261.15	1,479.85
r	LED TV	29,984.00	-	-	29,984.00	15%	4,497.60	25,486.40
s	Computer	4,644.00	-	-	4,644.00	60%	2,786.40	1,857.60
	TOTAL	9,72,134.00	2,00,000.00	-	11,72,134.00		1,14,040.25	10,58,093.75



Date:

Place:

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



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

Acknowledgement Number -611353720031022

We have examined the balance sheet of **COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY AAAAC7779F** [name of the trust or institution] as at 31st March 2022 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 Institution 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: **NIL**

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 Institution as at 31st March 2022 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31st March 2022

The prescribed particulars are annexed hereto.

Name	CHITTA RANJAN DAS
Membership Number	069913
Firm Registration Number	322152E
Date of Audit Report	30-Sep-2022
Place	49.37.47.87
Date	30-Sep-2022

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	₹ 96,39,392
2. Whether the 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 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.	₹ 0
4. Amount of income eligible for exemption under section 11(1)(c) (Give	No



details)

Sl. No.	Details	Amount
	No Records Added	

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 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 it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof No, -, -

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 Institution 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

Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2. Whether any land, building or other property of the Institution was No



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

Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

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

Sl. No.	Detail	Amount
	No Records Added	

4. Whether the services of the 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
- No

Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
	No Records Added		

5. Whether any share, security or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid
- No

Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
	No Records Added		

6. Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received
- No

Sl. No.	Name of the Person	Amount of Consideration received	Remarks
	No Records Added		

7. Whether any income or property of the Institution was diverted during the previous year in favour of any such person? If so, give
- No



details thereof together with the amount of income or value of property so diverted

Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details
- No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

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

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Total (Nominal value of the investment)

0

Total (Income from the investment)

0

Place

49.37.47.87

Date

30-Sep-2022



Acknowledgement Number - 611353720031022

This form has been digitally signed by CHITTA RANJAN DAS having PAN AJHPD8435E from IP Address 49.37.47.87 on 30-Sep-2022 05:50:01 PM
Disc Sl No and issuer, C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority