INDIA

P B S D & ASSOCIATES

Chartered Accountants

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AUDITOR'S REPORT

To, The Members, **Commercial Agriculture And Rural Area Development Agency (CARADA),** At/Po-Railway, Station Road, Bhawanipatna, Dist-Kalahandi

We have audited the annexed Balance Sheet (Revised) of **Commercial Agriculture And Rural Area Development Agency (CARADA), Bhawanipatna** as at 31st March 2024 along with attached Income & Expenditure Account (Revised) and Receipt & Payment Account (Revised) for the year ended on that date. These financial statements are the responsibility of Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Management as well as finding the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of audit.

The said Balance Sheets along with attached Income & Expenditure Account and Receipt and Payment Account are in agreement with the books of accounts maintained and verified by us.

The statement of particulars is required to be submitted in Form – 10BB (Revised)

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 the case of Balance Sheet (Revised) of the state of the affairs as at the 31st March 2024,
ii. In the case of Income & Expenditure Account (Revised) of the excess of expenditure over income for the year ended on that date,
iii. In the case of Receipt & Payment Account (Revised) of the total receipts and payments for the year ended on that date.

Date: 22.07.2024
Place: Bhubaneswar

PBSD & ASSOCIATES Bhubaneswar Chartered Accountants

For PBSD & Associates,
Chartered Accountants
FRN NO.:322152E

22/07/24

CA. Chitta Ranjan Das, FCA
Partner, M No.: - 069913
UDIN: 24069913BKCWWC7965

Acknowledgement Receipt of Income Tax Forms
(Other Than Income Tax Return)

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

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number	Date of e-Filing
865038550220724	22-Jul-2024

Name	:	COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY
PAN/TAN	:	AAAAC7779F
Address	:	JANAK PUR,KALAHANDI,Bhawanipatna,Bhawanipatna H.O,Odisha,INDIA,766001
Form No.	:	Form 10BB (A.Y. 2023-24 onwards)
Form Description	:	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
Assessment Year	:	2024-25
Financial Year	:	-
Month	:	-
Quarter	:	-
Filing Type	:	Revised
Capacity	:	Chartered Accountant
Verified By	:	69913

(This is a computer generated Acknowledgement Receipt and needs no signature)

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
1	IE.pdf	238297	2ac0a0ca36a34c36cbb39a2035d2fe833857d86fbbdb8c9aedab17a3804b1635
2	BS.pdf	284394	9bbd4bf90faf98ea5ae06

Sl.No.	Attachment Name	Size(bytes)	Hash value of Attachment
			5ef70f65ca932827180164c603e38ad781149eaa9ad
3	Misc.pdf	1565745	c3b86fd10f0628e1e4239f933c61c986913a0c9998344599ee16681f475b8adf

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

e-Filing

[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 -865038550220724

We have examined the balance sheet of **COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY** [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 March 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 row 11 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, If any-

Sl.no	Observations/ Qualifcations

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 on **31 March 2024**; and,

(ii) 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 March 2024**.

Subject to the following observations / qualifications-

Sl.no	Observations/ Qualifcations

The prescribed particulars are annexed hereto.

Accountant Name :	**CHITTA RANJAN DAS**
Membership Number :	**69913**
Firm Registration Number :	**0322152E**
Address :	**sarbodaya nagar, sawmill lane, Puri Station Road S.O, Puri Station Road, PURI, 752002, Odisha, INDIA**
Place :	**Puri**
IP Address :	**49.37.113.22**

Date: 22-Jul-2024

ANNEXURE

Statement of particulars

Basic Details

1.	PAN of the auditee	AAAAC7779F
2.	Name of the auditee	COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY
3.	Assessment Year	2024-25
4.	Previous Year	01-Apr-2023 to 31-Mar-2024
5.	Registered Address of the auditee	JANAK PUR, , Bhawanipatna, KALAHANDI, Bhawanipatna H.O, 766001, Odisha, INDIA.
6.	Other addresses, if applicable	No

Legal Status

7.	Type of the auditee	Society
8.	Whether the auditee is established under an instrument?	Yes

Management

9. (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

S. No.	Name of person	Relation	Percentage of shareholding in case of shareholder	ID Code	Unique Identification Number	Address	Whether there is any change in relation during previous year of audit	If yes, specify the change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Debasis Mohapatra	10-Others (President)		2-Aadhaar number	861654003205	, Mandarabagicha, Bhawanipatna, Bhawanipatna H.O, KALAHANDI, Odisha, India - 766001	No	
2	Sudhir Kumar Padhi	10-Others (Secretary)		2-Aadhaar number	573530694021 6	, Saktinagarpada, Bhawanipatna, Bhawanipatna H.O, KALAHANDI, Odisha, India - 766001	No	
3	Kishor Kumar Singh	10-Others (Executive Member)		1-PAN	DWYPS6406N	, Kodabhata, Bimla B.O, KALAHANDI, Odisha, India - 766018	No	
4	Dambaru dhar Chandi	10-Others (Executive Member)		1-PAN	CMJPC9882R	, Kalampur, Deypur, Deypur B.O, KALAHANDI, Odisha, India - 766013	No	
5	Durbadal Sahu	10-Others (Treasurer)		1-PAN	EXCPS1035K	, Gokela, Bergaon B.O, KALAHANDI, Odisha, India - 766036	No	
6	Nirmala Padhi	5-Members of society		1-PAN	CSBPP3485P	, Bhawanipatna, Bhawanipatna H.O, KALAHANDI, Odisha, India - 766001	No	
7	Chandrakant Naik	5-Members of society		1-PAN	BODPN5467P	, Telipalas, Tambachhoda B.O, KALAHANDI, Odisha, India - 766015	No	
8	Soumya Ranjan Padhi	5-Members of society		1-PAN	BRIPP5058B	, Janakpur, Gudialipadar B.O, KALAHANDI, Odisha, India - 766002	No	
9	Ajit Kumar Pradhani	5-Members of society		1-PAN	BSGPP9198H	, Shaktinagarpada, Bhawanipatna, Bhawanipatna H.O, KALAHANDI, Odisha, India - 766001	No	

(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person during the previous year

S. No.	Name	ID Code	Unique Identification Number	Address	Non individual person [as mentioned in serial number no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit	If yes, specify the change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No Records Available

Commencement of activities

10. (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 10 (i), date of commencement of activities

(iii) If the answer to 10(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or approval under clause (iii) of the first proviso to Clause (23C) of section 10 has been filed?

(iv) If yes in 10(iii) above, the date of application for registration or approval

Details of Place where books of accounts and other documents have been maintained

11. (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) If Yes in (i) above, whether books of account are maintained at registered office? — **Yes**

(iii) If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained

(a) Address of such place where the books are maintained ,,,,, undefined -

(b) Date of decision by management to keep account at such place

(c) Date of intimation to Assessing Officer that accounts are kept at such place under proviso to sub-rule (3) of rule 17AA

Voluntary contributions

12. Whether auditee has filed Form No. 10BD for the previous year < If No then skip to serial number 14> — **No**

13. Sum total of donations reported in Form No. 10BD furnished by the auditee for the previous year

14. Donations not reported in Form No 10BD/ Not required to fill Form No. 10BD — **₹ 1,73,82,272**

15. Total voluntary contributions received by the auditee during the previous year [13+14] — **₹ 1,73,82,272**

16. Total Foreign Contribution out of the total voluntary contributions stated in 15

17. Voluntary Contribution forming part of Corpus (which are included in 15)

18. Anonymous donations taxable @30% under section 115BBC

19. Application outside India for which approval as per proviso to clause (c) of sub-section (1) of section 11 has been obtained

20. Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)] — **₹ 1,73,82,272**

21. Income other than voluntary contributions derived from property held under the 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 15

22. Income required to be applied in India by the auditee during the previous year [20+21] — **₹ 1,73,82,272**

Application of Income

23. Application of income (excluding application not eligible and reported under serial number 27)

(i) Total amount applied for charitable or religious purposes in India during the previous year — **₹ 1,74,36,060**

(ii) Amount which was not actually paid during the previous year [if included in (i)]

(iii) 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

(iv) Total amount to be allowed as application **[23(i)- 23(ii) +23(iii)]** — **₹ 1,74,36,060**

(v) Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.

(vi) Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year

Amount to be disallowed from application

(vii) 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

Schedule TDS disallowable : Details of amounts inadmissible and amount disallowable under thirteenth proviso to clause (23C) of section 10 or sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

Date of Payment	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)

No Records Available

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of Payment	Amount of payment (In Rs.)	Nature of payment	Name of Payee	PAN of payee, if available	Aadhaar Number of payee, if available	Address of Payee	Amount of tax deducted	Amount out of (7) deposited, if any
(1)	(2)	(3)	(4)	(5a)	(5b)	(6)	(7)	(8)

No Records Available

(viii) 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

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3) of section 40A? No

Schedule 40A(3): Details of amount is disallowable under thirteenth proviso to section 10(23C) or Explanation 3 sub-section(1) of section 11 read with sub-section (3) of section 40A

S. No.	Date of Payment	Amount of payment (In Rs.)	Nature of payment	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(5a)	(5b)	(7)

No Records Available

Is any amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to section 11(1) read with sub-section (3A) of section 40A? No

Schedule 40A(3A): Details of Amount disallowable under thirteenth proviso to section 10(23C) or sub-section (1) of section 11 read with sub-section (3A) of section 40A

S No.	Date of Payment	Amount	Nature	Details of Payee			
				Name	PAN, if available	Aadhaar, if available	Address
(1)	(2)	(3)	(4)	(5)	(5a)	(5b)	(7)

No Records Available

(ix) 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

(x) 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

(xi) 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

(xii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained

(xiii) Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained

(xiv) Applied for any purpose beyond the objects of the trust or institution

(xv) Any other Disallowance

(xvi) Total allowable application [(23(iv)+23(v)+23(vi) – (23(vii) to 23(xv))] ₹ 1,74,36,060

(xvii) Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11

(xviii) Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11

(xix) 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

Application of income out of different sources

24. Taxable Income 22- [23(xvi) to 23(xix)] ₹ -53,788

25. Income taxable under section 115BBI

26. Anonymous donation which is chargeable to tax @ 30 % under section 115BBC

27. Application of Income out of the following sources during the previous year

(A) Income accumulated under the third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year

(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

(C) Income of earlier previous years up to 15% accumulated or set apart

(D) Corpus

(E) Borrowed Fund

(F) Any other ₹

Please specify

Person referred to in 13(3)

28. 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	Address of such person	If code 2 selected in column (1) specify the amount of contribution made to the auditee
(1)	(2)	(3)	(4)	(5)	(6)
1-The author of the trust or the founder of the institution	Sudhir Kumar Padhi	ADIPP9466A		, Bhawanipatna, Bhawanipatna H.O, KALAHANDI, Odisha, India-766001	

29. Details of income/property 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 auditee 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

30 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 | No ₹ 0

(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

Depreciation claim,TDS and TCS

31. 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? | Yes ₹ 1,23,942

32 Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB | No

Schedule TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Section/ Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central Government out of (6) and (8)
(1)	(2)&(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
No Records Available								

Schedule Statement of TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
(1)	(2)	(3)	(4)	(5)
No Records Available				

Schedule Interest on TDS/TCS

Tax Deduction and Collection Account Number (TAN)	Amount of interest under section 201(1A) or 206C(7) is payable	Amount paid out of column (2)	Date of payment of amount
(1)	(2)	(3)	(4)

No Records Available

Attachments

Income and Expenditure Account/Proft and Loss Account	IE.pdf
Balance Sheet	BS.pdf
Miscellaneous Attachments	Misc.pdf

Acknowledgement Number -865038550220724

This form has been digitally signed by CHITTA RANJAN DAS having PAN AJHPD8435E from IP Address 49.37.113.22 on 22/07/2024 06:45:06 PM Dsc Sl.No and issuer 4349109141831887642CN=IDSign sub CA for Consumers 2022,C=IN,O=OCID Technologies Private Limited,OU=Certifying Authority

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)
At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi, Odisha-766001
(Regn No. 2135/11 Of 1997-98)
PAN:- AAAAC7779F

BALANCE SHEET AS ON 31ST MARCH, 2024(REVISED)

LIABILITIES	AMOUNT(₹)	AMOUNT(₹)	ASSETS	AMOUNT(₹)
General Fund:			**Fixed Assets:**	
Opening Balance	2,926,359.63		As per Schedule-3	1,010,327.04
Add: Excess of Income over Expenses	53,787.68	2,872,571.95		
Reserves and Surplus:			**Loans & Advances:**	
Revaluation Reserve (Land) b/d		181,000.00	Grant in Aid Receivable: Dept. of Elementary Education & Literacy,Ministry of HRD - New Delhi	143,338.00
Unsecured Loan:			capacity building of Krushimitra on Natural farming (olm)	168,810.00
Hand Loan	86,000.00		Training prog on Lakhpati Didi	79,980.00
Addition	146,000.00	232,000.00	TDS Receivable-FY 21-22	74,755.00
			TDS Receivable-FY 22-23	24,440.00
			TDS Receivable-FY 23-24	217,920.00
			Current Assets:	
			Cash in hand (As certified by management)	6,931.21
			Cash at bank	
			UBI A/c-SB-1209	79,880.00
Current Liabilities:			UBI A/c-SB-2347	330,373.00
Audit Fees Payable		20,000.00	UBI A/c-SB-2360	154,198.00
Training Expenses payable		700,000.00	SBI Bajar Branch FC Account-6035	1,855.00
			SBI Bajar Branch-6198	1,335,120.70
			Bank of India-7358	8,835.00
			UBI-1396	364,511.00
			ICICI Bank a/c -0341	4,298.00
			SBI Bajar Branch RKS-1806	-
			UBI-7811	-
		4,005,571.95		4,005,571.95

For CARADA

Secretary

PBSD & ASSOCIATES Bhubaneswar Chartered Accountants

For PBSD & Associates
Chartered Accountants
FRN: 322152E

23/07/24

CA. Chitta Ranjan Das, FCA.
Partner. M. No.-069913.
UDIN - 24069913BKCWWC7965

Date: 22 July,2024
Place: Bhubaneswar

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY (CARADA)
At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi, Odisha-766001
(Regn No.2135/11 Of 1997-98)
PAN:- AAAAC7779F

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH ,2024(REVISED)

	EXPENDITURE	AMOUNT(₹)		INCOME	AMOUNT(₹)
To	**Adminstrative Expenses:**		By	**Grant-in-Aid:**	
	Bank Charges	2,460.00		As per Schedule-1	16,828,005.00
	Other Expenses	19,565.00			
			"	**Grant Receivable from OLM Kalahandi :-**	
				capacity building of Krushimitra on Natural farming (olm)	168,810.00
"	**Programme Expenses:**				
	As per Schedule-2	17,270,092.00		Training prog on Lakhpati Didi	79,980.00
				TDS Recivable-FY 23-24	217,920.00
"	Depreciation (As per Sch- 3)	123,942.68			
"	Audit Fees	20,000.00	"	Membership Fees & Donation	31,000.00
				Bank interest	56,557.00
			"	Excess of Expenditure over Income	53,787.68
		17,436,059.68			17,436,059.68

For CARADA

Secretary

For PBSD & Associates
Chartered Accountants
FRN: 322152E

PBSD & ASSOCIATES Chartered Accountants Bhubaneswar

CA. Chitta Ranjan Das, FCA.
Partner. M. No.-069913.
UDIN - 24069913BKCWWC7965

Date: 22 July,2024
Place: Bhubaneswar

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)
At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi, Odisha-766001
(Regn No.2135/11 Of 1997-98)
PAN:- AAAAC7779F

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2024 (REVISED)

	RECEIPTS	AMOUNT(₹)		PAYMENTS	AMOUNT(₹)
To	Opening Balance:		By	Adminstrative Expenses:	
"	Cash in hand	1,950.57	"	Bank Charges	2,460.00
"	Cash at bank		"	Audit Fees Payable(22-23)	15,000.00
"	UBI A/c-SB-1209	2,278.49	"	Other Expenses	19,565.00
"	UBI A/c-SB-2347	290,328.72	"	Programme Expenses:	
"	UBI A/c-SB-2360	149,192.60	"	As per Schedule-2	16,570,092.00
"	SBI Bajar Branch FC Account-6035	1,855.00			
"	SBI Bajar Branch-6198	505,695.92			
"	Bank of India-7358	303,828.00			
"	UBI-1396	402,383.43			
"	ICICI Bank a/c -0341	4,214.50	"	Closing Balance:	
"	SBI Bajar Branch RKS-1806	166,867.89		Cash in hand (As certified by management)	6,931.00
"	UBI-7811	2,961.79			
"			"	Cash at bank	
"	Grant-in-Aid:			UBI A/c-SB-1209	79,880.00
"	As per Schedule-1	16,828,005.00		UBI A/c-SB-2347	330,373.00
"				UBI A/c-SB-2360	154,198.00
"	Membership Fees & Donation	31,000.00		SBI Bajar Branch FC Account-6035	1,855.00
"	Bank interest	56,557.00	"	SBI Bajar Branch-6198	1,335,120.70
				Bank of India-7358	8,835.00
	Capital Receipt :-			UBI-1396	364,511.00
	Hand Loan	146,000.00		ICICI Bank a/c -0341	4,298.00
				SBI Bajar Branch RKS-1806	-
				UBI-7811	-
		18,893,118.91			18,893,118.70

For CARADA

Secretary

For PBSD & Associates
Chartered Accountants
FRN: 322152E

PBSD & ASSOCIATES Bhubaneswar Chartered Accountants

22/07/24

CA. Chitta Ranjan Das, FCA.
Partner. M. No.-069913.
UDIN - 24069913BKCWWC7965

Date: 22 July,2024
Place: Bhubaneswar

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

NOTE 1: SIGNIFICANT ACCOUNTING POLICIES :

Note	Particulars
1.1.	**Accounting Convention:-** The financial statements of the Society have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards and accounting conventions . The financial statements have been prepared on accrual basis under the historical cost.The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.
1.2.	**Fixed Assets: -** Fixed assets are accounted as per cost of acquisition less depreciation. The additions or deletions if any, has been suitably adjusted in cost before claiming depreciation on it.
1.3.	**Depreciations: -** Depreciation is provided on all the eligible fixed assets on the written down value method at the rates specified under Income Tax Rule, 1962. Intangible assets, if any, are amortized over there respective individual estimated useful life on a straight line basis, commencing from the date of assets is available to the society for its use.
1.4.	**Employee Benefit :-** Salaries & wages does not include PF , ESI and Other retirement benefits as number of employees are less than statutory limit.
1.5	**Revenue Recognition:** All incomes other than Grant-in-Aids are recognised on accrued/ due basis. All revenues are measurable and at the time of rendering services, it would not be unreasonable to expect the ultimate collection.
1.6	**Recognition of Grant-in-Aid as income:** The Grant-in-Aid received and receivable included in this financial statement are recognised after confirming that the conditions based on which those are granted to the society have been duly complied with . Further, all the benefits of those Grants earned by the society and there is no uncertainty of its ultimate collection.
1.7	**Expenditure recognition:** All the expenditures shown in this Financial statement belongs to Society and they have been properly bifurcatd between capital expenditure and Revenue expenditure. No expenditure of personal nature belonging to members of Governing body have been included in it.

PBSD & ASSOCIATES
Bhubaneswar
Chartered Accountants

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)
At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi, Odisha-766001
PAN:- AAAAC7779F

SCHEDULES FORMING PART OF ACCOUNTS FOR THE FINANCIAL YEAR 2023-24(REVISED)

Schedule-1

Grant-in-Aid

Particulars	AMOUNT (₹)
National Health Mission Odisha , towards Management of Primary Health Center (PHC -N) Artal on PPP Mode	2,597,001.00
National Health Mission Odisha , towards Management of Maa Ghruha at Saisurni ,Th.Rampur Block (MWH) on PPP Mode	1,485,402.00
Odisha Livelihood Mission (OLM) towards Capacity building tr. on Basic Orientation training for CRP-CM & MBKs	3,625,163.00
National Health Mission Odisha,towards Swasthya Sampark Programme in PHC N Artal	300,000.00
Odisha Livelihood Mission(OLM) towards TOT on Lokas App for CRP-Cm /MBK	1,420,863.00
State Institute of Rural Development & PR ,Govt of Odisha towards Induction cum GPDP training for PRI Members	374,231.00
National Health Mission Odisha , towards Management of Maternity Weiting Home at Chapuria on PPP Mode	1,351,136.00
NHM Odisha,Kalahandi towards Capacity building on ASHA certification programme	98,988.00
CHC Borda for ASHA training	89,100.00
Odisha livelihood mission (OLM) towards book keeping training to CRP CM	3,219,459.00
NHM Odisha,Kalahandi towards implementation of Bike Ambulance in Tribal Area	240,000.00
Odisha livelihood mission (OLM) towards TOT on Lakhpati Didi	1,495,333.00
Odisha livelihood mission (OLM) towards Capacity Building of GPLF Members on organic Farming	224,227.00
Fraire Climate Fund for training on smoke less chula	210,120.00
Odisha Livelihood Mission(OLM) towards TOT of Master Trainer on Washing Finashing	44,159.00
Odisha Livelihood Mission(OLM) towards Capacity building of Krushimitra/ CRP-Cm& MBK on VPRP	45,158.00
WASHAN Odisha for training programme for Farmers	7,665.00
TOTAL	**16,828,005.00**

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Bhubaneswar
Chartered Accountants

Schedule-2

Programme Expenses:

Particulars	AMOUNT(₹)
Operation and Management of HWC & Primary Health Center Artal Kalahandi under NHM	2,640,807.00
Management of Maa Ghruha at Saisurni(MWH) under NHM for Maternal health service and Institutional delivery	1,485,158.00
Capacity building training for Community resource person on Basic orientation training for CRP-CM &MBKs	3,436,438.00
Swasthya Sampark Programme under PHC new Artal	300,000.00
TOT Training for CRP-CM & MBK on LOKOS App	1,449,860.00
Induction cum GPDP Training for PRI Members under SIRD	37,500.00
Management of Maternity Waiting Home at chilguda of Junagarh for Maternal health service and Institutional delivery	1,327,559.00
Capacity building of ASHA on certification programme	98,988.00
ASHA training on HBNC	89,100.00
Capacity building for CRP-CM &MBKs on SHG book keeping,CLF & GPLF book keeping & Financial Management	2,619,540.00
Management of bike Ambulance scheme(quick responder) in Tribal areas	224,000.00
Capacity building for CRP-CM & MBK on Krushi Mitra on Natural Farming	168,810.00
Capacity building for CRP-CM & MBK on Lakhpati Didi TOT on LOKOS App	1,376,330.00
Training programme of volunteer/SHG/CBOs on smokeless chula	60,000.00
Capacity building of GPLF Members on Organic farming under OLM	250,897.00
Training programme for farmers and line dept under WASHAN	7,665.00
Seed distribution for vegetable cultivation	100,000.00
Training programme on TOT for Master trainer on Wash Financing	46,080.00
VPRP Training programme on Organic farming	45,060.00
Crop diversification programme on MLIP under CDAO Kld	450,000.00
GST payment on Training Programme	356,300.00
TOTAL	**16,570,092.00**
Add: Training Expenses payable	700,000.00
TOTAL	**17,270,092.00**

PBSD & ASSOCIATES
Bhubaneswar
Chartered Accountants

COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY(CARADA)

At/Po-Railway Station Road, Bhawanipatna, Dist-Kalahandi, Odisha-766001

PAN:- AAAAC7779F

Schedule-3

DETAILS OF FIXED ASSETS AS ON 31ST MARCH, 2024 (REVISED)

SL.NO.	PARTICULARS	BALANCE as on 01/04/2023	ADDITION	DELETION	TOTAL	DEP. RATE	DEPRICIATION	WDV as on 31/03/2024
1	Land-Janakpur	10,000.00	-	-	10,000.00	0%	-	10,000.00
2	Land-Dongargarh	242,682.00	-	-	242,682.00	0%	-	242,682.00
3	Building	147,750.08	-	-	147,750.08	5%	7,387.50	140,362.58
4	Furniture	107,093.34	-	-	107,093.34	10%	10,709.33	96,384.01
5	Office Equipments & Machine	5,377.59	-	-	5,377.59	10%	537.76	4,839.83
6	Medical Equipment	314,415.00	-	-	314,415.00	15%	47,162.25	267,252.75
7	Computer & Peripherals	1,858.88	-	-	1,858.88	100%	1,858.88	-
8	**Skill Development**							
a	Household Goods	34,874.55	-	-	34,874.55	10%	3,487.46	31,387.10
b	Chair	9,408.96	-	-	9,408.96	10%	940.90	8,468.06
c	Furniture	103,296.06	-	-	103,296.06	10%	10,329.61	92,966.45
d	Inventer	13,851.77	-	-	13,851.77	15%	2,077.77	11,774.00
e	Inventer with Battery	4,169.55	-	-	4,169.55	100%	4,169.55	-
f	Bench & Desk	2,528.03	-	-	2,528.03	100%	2,528.03	-
g	Cooler	22,455.30	-	-	22,455.30	15%	3,368.30	19,087.01
h	Printer	5,220.06	-	-	5,220.06	15%	783.01	4,437.05
i	Lab Equipments	10,899.64	-	-	10,899.64	15%	1,634.95	9,264.69
j	Iron Bed	43,404.91	-	-	43,404.91	15%	6,510.74	36,894.17
k	Iron Shelf	2,724.55	-	-	2,724.55	100%	2,724.55	-
l	Ceiling Fan	5,095.07	-	-	5,095.07	15%	764.26	4,330.81
m	Biometric device	2,315.61	-	-	2,315.61	100%	2,315.61	-
n	CCTV & Camera	4,517.07	-	-	4,517.07	100%	4,517.07	-
o	Mattress, Bed Sheet etc.	2,805.47	-	-	2,805.47	100%	2,805.47	-
p	Air Cooler	13,861.89		-	13,861.89	15%	2,079.28	11,782.60
q	Utensils	1,257.87	-	-	1,257.87	100%	1,257.87	-
r	LED TV	21,663.44	-	-	21,663.44	15%	3,249.52	18,413.92
s	Computer	743.04	-	-	743.04	100%	743.04	-
	TOTAL	1,134,269.72		-	1,134,269.72		123,942.68	1,010,327.04

PBSD & ASSOCIATES Chartered Accountants Bhubaneswar

Date: 22 July,2024

Place: Bhubaneswar

For Commercial Agriculture & Rural Area Development Agency owledgement Number:949502210250724 Date of filing : 25-Jul-2024

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1(SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year 2024-25

PAN	AAAAC7779F		
Name	COMMERCIAL AGRICULTURE AND RURAL AREA DEVELOPMENT AGENCY		
Address	JANAK PUR , Bhawanipatna, KALAHANDI , Bhawanipatna H.O , 24-Odisha, 91-INDIA, 766001		
Status	05-AOP/BOI	Form Number	ITR-7
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	949502210250724

Taxable Income and Tax Details	Current Year business loss, if any	1	0
	Total Income	2	0
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	0
	Net tax payable	5	0
	Interest and Fee Payable	6	0
	Total tax, interest and Fee payable	7	0
	Taxes Paid	8	2,17,291
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 2,17,290
Accreted Income and Tax Detail	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by SUDHIR KUMAR PADHI in the capacity of Principal Officer having PAN ADIPP9466A from IP address 49.37.113.6 on 25-Jul-2024 18:03:55 DSC Sl.No & Issuer 5414266 & 6444068255868OCN=Verasys Sub CA 2022,OU=Certifying Authority,O=Verasys Technologies Pvt Ltd.,C=IN

System Generated Barcode/QR Code

AAAAC7779F07949502210250724e255307973f9c6fd1196cc776bd8376a2032e7e6

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

COMMERCIAL AGRICULTURE AND RURAL AREA DEVLOPMENT AGENCY(CARADA)

(Society Regd No. 2135/11oF 1997-98)
Address:At/Po- Railway Station Road,Bhawanipatna,
Dist- Kalahandi, Odisha, PIN- 766001
PAN- AAAAC7779F

STATUS:-	AOP/BOI	PAN :-	AAAAC7779F
F Y :-	2023-24	Residential Status :-	Resident
A Y:-	2024-25	Income Source :-	Other Sources

COMPUTATION OF INCOME TAX

SL. NO.	PARTICULARS		Amount (Rs.)
I	**INCOME FROM OTHER SOURCES:**		
	Membership Fees & Donation		31,000.00
	Grant-in-Aid		16,828,005.00
	Capacity building of Krushimitra on Natural farming(OLM)		168,810.00
			79,980.00
	Traning Prog. On Lakhpati Didi		217,920.00
	TDS Recievable-FY 23-24		
	Bank Interest		56,557.00
		GROSS TOTAL INCOME	**17,382,272.00**
II	Total Revenue Expenditure incurred during the year		17,436,059.68
		Surplus Fund	**(53,787.68)**
	Less: Allowed for accumulation(15%) u/s 11		-
		Taxable Income	-
III	Less: Tax Paid:		
	TDS Deducted		217,291.00
	Refundable Amount		**217,291.00**
	Refundable Amount-Rounded To		-

Place: Bhubaneswar
Date: 25,July,2024

(Assessee)