



**AUDITORS REPORT**  
FORM NO.10B

**Audit report under section 12A (b) of the Income-tax Act, 1961, in the case of Charitable or religious trusts or Institution.**

We have audited the attached Balance Sheet of **“PARIBARTAN” PALLAHARA, DIST-ANGUL, ODISHA** as at 31<sup>st</sup> March 2022 and Income Expenditure Account, Receipts & Payment account for the year ended on that date which are in agreement with the books of accounts maintained by the said organization.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion the organization has kept proper books of accounts so far, as appears from our examination of the books.


In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

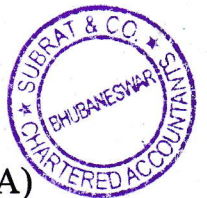
1. In the case of Balance Sheet, the state of affairs of the Organization as at 31<sup>st</sup> March 2022  
and
2. In case of Income Expenditure account, the excess of Expenditure over Income of the Organization for the period ending on 31<sup>st</sup> March 2022.

The prescribed particulars are annexed hereto.

Place-Bhubaneswar  
Date- 18.08.2022

for SUBRAT & CO  
Chartered Accountants

  
(Subrat Kumar Pati, FCA)  
Proprietor  
M.No-067018



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 : Rs 1,62,30,576/-
  2. Whether the trust/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/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly/in part only for such purposes. Rs. 20,72407/-
  4. Amount of income eligible for exemption under section 11(1)(c) (Give details) NIL.
  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) : NIL.
  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 - NIL.
  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 - NIL
    - (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 - NIL
    - (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, details thereof. - NIL
- II. Application or use of income or property for the benefit of persons referred to in section 13(3).
1. Whether any part of the income or property of the \*trust/institution was lent, or continued 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. - NIL
  2. Whether any land, building or other property of the \*trust/institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any  
NIL..



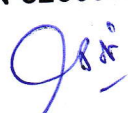
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. NIL.
4. Whether the services of the \*trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any : NIL
5. Whether any share, security, or other property was purchased by or on behalf of the \*trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. NIL
6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received. NIL
7. Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted NIL.
8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details NIL.

III. Investment 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 and address of the concern	Where the concern is a company, No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5% of the capital of the concern during the previous year - say, Yes/No.
1	2	3	4	5	6
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Total:

for SUBRAT & CO.  
Chartered Accountants  
FRN-326697E

  
(Subrat Kumar Pati, FCA)  
Proprietor  
M. No. 067018.



Bhubaneswar,  
Date : 18.08.2022



**PARIBARTAN  
PALLAHARA, ANGUL**

**Consolidated Income & Expenditure Account for the Period from 01.04.2021 to 31.03.2022**

Expenditure	Amount in Rs.	Income	Amount in Rs
Revenue Expenditure on Allied Activities	35,37,065.00	Bank Interest	60,509.00
Revenue Expenditure of SFURTI Project	4,69,700.00	<b>Grant-in-Aid</b>	
Revenue Expenditure of JSW Foundation Project	49,85,123.00	Save the Children Fund (Including TDS Receivable of Rs 20756/-)	10,37,800.00
Revenue Expenditure of ONTARIO TEACHER FEDERATION	23,482.00	Deenabandhu Trust (Project AWD Pipe - BAYERS)	1,35,300.00
Revenue Expenditure of MILAAP Social Venture	25,050.00	Deenabandhu Trust (Watch & Ward Plantation)	80,000.00
Revenue Expenditure of voice for Asian Elephant Society Project	3,69,344.42	DFO, Bamara Wild Life Division, Govt. of Odisha	4,95,000.00
Revenue Expenditure of Jiv Daya Foundation	8,39,325.00	IMERYS India	3,50,000.00
Revenue Expenditure of IMERYS SA Project	38,24,715.00	DFO, Nayagargh Division, Govt. of Odisha	47,802.00
Revenue Expenditure of Deenabandhu Trust (Watch and ward Plantation)	80,000.00	Grant in Aid-SFURTI(Including TDS Receivable of Rs7720/-)	3,86,000.00
Revenue Expenditure for Study , Bamara Wild Life division, GoO	4,95,000.00	TDS Rs 103799/- & Grant Receivable of Rs 1627342/-)	51,82,532.64
Revenue Expenditure Study for Nayagargh Forest Division	47,802.00		77,14,434.64
Revenue Expenditure of AWD Pipe (BAYERS) Project	1,35,300.00	Grant in Aid Ontario Teachers Federation	23,176.00
Revenue Expenditure of IMERYS India	3,60,000.00	Grant in Aid(MILAAP Social Venture)	25,050.00
Depreciation	1,93,644.64	Grant Received Voice for Asian Elephant Soc	4,46,386.00
		Grant in Aid(Jiv Daya Foundation)	12,22,400.00
		<b>Donation from</b>	17,17,012.00
		Mahindra & Mahindra Financial Service Ltd.	8,29,304.00
		Prem Prakash Dalua	3,00,000.00
		Collection from Ambulance Hire	1,21,330.00
		Collection from IGP	5,98,400.00
		Collection for Agriculture Activities	3,13,411.00
		Collection of Rent from Reliance Tower	58,080.00
		Collection on sale of seedling	4,25,740.00
		Collection from Mango selling	8,73,300.00
		Collection on Mahua Trading	8,03,948.00
		Int on TDS	580.00
		Excess of Expenditure over Income	15,69,502.42
<b>Total</b>	<b>1,53,85,551.06</b>	<b>Total</b>	<b>1,53,85,551.06</b>

As per report of even date attached

Date-18/08/2022  
Place-Bhubaneswar

*(Signature)*  
**Secretary  
PARIBARTAN**

*(Signature)*  
**Chairman  
PARIBARTAN**

for SUBRAT & CO  
Chartered Accountants  
FRN-326697E  
*(Signature)*  
(Subrat Kumar Pati, FCA)  
Proprietor  
M.No-067018



**PARIBARTAN  
PALLAHARA, ANGUL**

**Consolidated Receipt & Payments Account for the Period from 01.04.2021 to 31.03.2022**

Receipt	Amount in Rs	Payment	Amount in Rs
<b>Opening Balance</b>		Revenue Expenditure on Allied Activities	34,94,830.00
Cash in Hand	500.00	Revenue Expenditure of SFURTI Project	4,69,700.00
<b>Cash at Bank</b>		Revenue Expenditure of JSW Project	39,36,308.00
SBI (IMERYS SA Project)	37,78,613.00	Revenue Expenditure of ONTARIO TEACHER FEDERATION	23,482.00
SBI-(Mercury Phoenix Trust Project )	1,233.13	Revenue Expenditure of MILAAP Social Venture	25,050.00
Canara Bank (SFURTI Project)	1,27,600.00	Revenue Expenditure of voice for Asian Elephant Society Project	3,69,344.42
Canara Bank (Olive Ridley Conservation Project)	30,000.00	Revenue Expenditure of Jiv Daya Foundation	8,39,325.00
Canara Bank (Allied Activities Project)	11,136.95	Revenue Expenditure of IMERYS SA Project	38,24,715.00
Bank Interest	60,509.00	Revenue Expenditure of Deenabandhu Trust( Plantation watch and word)	80,000.00
<b>Grant-in-Aid</b>		Revenue Expenditure for Study (Bamara wild life division)	4,95,000.00
Save the Children Fund	10,17,044.00	Revenue Expenditure Study for Nayagargh Forest Division	47,802.00
Deenabandhu Trust (AWD Project -BAYERS) )	1,35,300.00	Revenue Expenditure of Dinabandhu Trust( AWD Pipe -BAYERS) ) project	1,35,300.00
Deena bandhu Trust (Watch & Ward Plantation)	80,000.00	Revenue Expenditure of IMERYS India project	3,60,000.00
DFO, Bamara Wild Life Division , Government of Odisha .	4,95,000.00	Loan to Allied Activities A/c (SFURTI)	36,180.00
IMERYS India	3,50,000.00	Purchase of Furniture	1,10,200.00
DFO,Nayagargh Government of Odisha .	47,802.00	Purchase of Ambulance(MMFSL)	9,28,470.00
Grant in Aid-SFURTI	3,78,280.00	Transfer to JWWI	2,00,000.00
Grant in Aid-JSW Foundation Project	34,51,391.64	Refund of loan to Trupti Dash	1,15,000.00
Grant in Aid Ontario Teachers Federation	23,176.00	Loan to JSW Foundation Project	2,22,214.40
Grant in Aid (MILAAP Social Venture)	25,050.00	Salary Payable 20-21	35,064.00
Grant Received Voice for Asian Elephant Society	4,46,386.00	EPF Payable 20-21	5,400.00
Grant in Aid (Jiv Daya Foundation)	12,22,400.00	ESI Payable 20-21	1,521.00
<b>Donation from</b>		Professional Tax Payable	450.00
Mahindra & Mahindra Financial Services Ltd.	8,29,304.00	TDS Payable	6,600.00
Prem Prakash Dalua	3,00,000.00	Salary Payable JSW-20-21	1,45,200.00
Collection from Ambulance Hire	1,21,330.00	<b>Closing Balance</b>	500.00
Collection from IGP	5,98,400.00	Cash in Hand	
Collection for Agriculture Activities	3,13,411.00	<b>Cash at Bank</b>	
Collection of Rent from Reliance Tower	58,080.00	SBI(Jiv Daya Foundation)	3,85,644.00
Collection on sale of seedling	4,25,740.00	SBI(Voice for Asian Elephant Society Project)	79,596.58
Collection from Mango selling	8,73,300.00	SBI(Mercury Phoenix Trust)	1233.13
Collection on Mahua Trading	8,03,948.00	Canara Bank(Allied Activities Project)	9,04,961.55
Int on TDS	580.00	Canara Bank(Olve Ridley Conservation Project)	30,000.00
Loan from Members	5,00,000.00		14,01,435.26
Loan from SFURTI Project	36,180.00		
EMD for Machinery of CFC	1,30,000.00		
Refund of TDS	7,280.00		
Loan from Allied Activities	2,22,214.40		
Grant in Aid Receivable 20-21-JSW	4,07,901.96		
<b>Total</b>	<b>1,73,09,091.08</b>	<b>Total</b>	<b>1,73,09,091.08</b>

As per report of even date attached

Date-18/08/2022  
Place-Bhubaneswar

*(Signature)*  
**Secretary  
PARIBARTAN**

*(Signature)*  
**Chairman  
PARIBARTAN**

for SUBRAT & CO  
Chartered Accountant  
FRN-326697E  
*(Signature)*  
(Subrat Kumar Pati, Proprietor)  
M.No-067018  
UDIN-



Schedules forming part of the Balance Sheet as on 31.03.2022  
**SCHEDULE 'A' OF FIXED ASSETS**

PARTICULARS	Rate %	A.D.V. As on 1.04.2021	Addition User for		SALE/ TRANSFER	Total	DEPRECIATION		Total Depreciation	W.A.V. As on 31.03.2022
			More than 180 days	Less than 180 days			More than 180 days	Less than 180 days		
Land & Building	0%	20,00,000.00				40,00,000.00				40,00,000.00
sub total		20,00,000.00				40,00,000.00				40,00,000.00
Building(Block-1)	10%	1,41,214.59				1,41,214.59	14,121.46		14,121.46	1,27,093.13
Building(Block-2)	10%	2,23,542.30				2,23,542.30	22,354.23		22,354.23	2,01,188.07
Furniture & Fixture	10%	2,32,795.21	1,10,200.00			3,42,495.21	34,249.52		34,249.52	3,08,245.69
T.V	10%	352.67				352.67	35.27		35.27	317.40
V.C.R	10%	211.61				211.61	21.16		21.16	190.45
Mike	10%	211.61				211.61	21.16		21.16	190.45
Utensil	10%	10,442.20				10,442.20	1,044.22		1,044.22	9,397.98
Goat Shed	10%	1,826.84				1,826.84	20,315.08		20,315.08	-18,488.24
Silk Worm breeding shed (Misereor)	10%	33,353.71				33,353.71	3,335.37		3,335.37	30,018.34
Nursery Shed(SIEMENPUU)	10%	2,726.38				2,726.38	272.64		272.64	2,453.74
Fan	10%	4,195.03				4,195.03	419.50		419.50	3,775.53
Aquaguard	10%	3,017.20				3,017.20	301.72		301.72	2,715.48
Camera	10%	4,788.15				4,788.15	478.82		478.82	4,309.34
Sub total		6,58,177.50				7,68,377.50	96,970.15		96,970.15	6,71,407.35
Agro Equipments	15%	1,338.33				1,338.33	200.75		200.75	1,137.58
Motor Cycle	15%	6,921.40				6,921.40	1,038.21		1,038.21	5,883.19
Motor	15%	4,863.41				4,863.41	729.51		729.51	4,133.90
Projector	15%	5,478.49				5,478.49	821.77		821.77	4,656.72
Borewell	15%	16,749.28				16,749.28	2,512.39		2,512.39	14,236.89
Instrument & Equipments	15%	36,573.34				36,573.34	5,486.00		5,486.00	31,087.34
Manual Rolling Equipments(misereor)	15%	16,320.62				16,320.62	2,448.09		2,448.09	13,872.53
Instruments (SIEMENPUU)	15%	1,175.49				1,175.49	176.32		176.32	999.17
Ambulance	15%	57,026.38				57,026.38	8,553.96		8,553.96	48,472.42
GPS Machine	15%	5,019.97	9,28,470.00			9,85,496.38	8,553.96	69,635.25	78,189.21	9,07,307.17
Maniquine	15%	3,929.33				3,929.33	753.00		753.00	3,176.33
Weighing Scale	15%	1,482.50				1,482.50	589.40		589.40	893.10
Generator	15%	3,846.88				3,846.88	222.38		222.38	3,624.50
sub total		1,60,725.42				1,60,725.42	24,108.81		24,108.81	1,36,616.61
Computer	40%	0.30				0.30	0.12		0.12	0.18
Printer	40%	6,416.94				6,416.94	2,566.78		2,566.78	3,850.16
Laptop	40%	908.84				908.84	363.54		363.54	545.30
sub total		7,326.08				7,326.08	2,930.43		2,930.43	4,395.65
<b>Total</b>		<b>28,26,229.00</b>	<b>21,10,200.00</b>	<b>18,56,940.00</b>		<b>58,64,899.00</b>	<b>1,24,009.39</b>	<b>69,635.25</b>	<b>1,93,644.64</b>	<b>56,71,254.36</b>

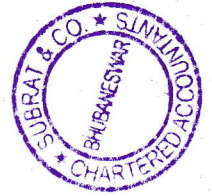
As per report of even date attached

Place : Bhubaneswar  
 Date-22/08/2022

for SUBRAT & CO  
 Chartered Accountants  
 FRN-326697E

*(Signature)*

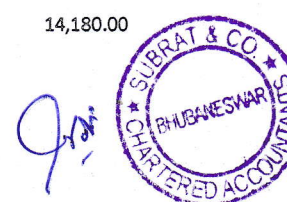
(Subrat Kumar Pati, FCA)  
 Proprietor  
 M.No-067018  
 UDIN-22067018APMIQC4286



**PARIBARTAN  
PALLAHARA, ANGUL**

**Receipt & Payment Account of Allied Activities for the Period from 01.04.2021 to 31.03.2022**

Receipt	Amount in Rs	Payment	Amount in Rs
<b>Opening Balance</b>		<b>Administrative Expenses</b>	
Cash in Hand	500.00	Audit Fees	30,000.00
Cash at Bank	<u>41,136.95</u>	Bank Charges	1,624.00
Bank Interest	8,977.00	Petrol & Lubricants	31,550.00
<b>Grant-in-Aid</b>		Printing & Stationary	69,573.00
Save the Children	10,17,044.00	Rent & Electricity Charges	11,510.00
Deenabandhu Trust(AWD Pipe - BAYER) Project)	1,35,300.00	Salary/Remuneration	8,29,114.00
Deenabandhu Trust(Watch & Ward Plantation)	80,000.00	TA/DA	4,82,535.00
DFO, Bamara Wild Life Division, GoO.	495000	Insurance	26,572.00
IMERYS India	3,50,000.00	<b>Training Expenses</b>	
		Capacity Building of Project Staff	17,570.00
DFO,Nayagargh, GoO	<u>47,802.00</u>	Health Training to Community Resource Persons on Maternal New born & Child Health	11,675.00
Mahindra & Mahindra Financial Service Ltd.	8,29,304.00	Screening of Unemployed Youth for Skill building Training	14,180.00
Prem Prakash Dalua	3,00,000.00	Teachers Training Programme on Child Right to Education	12,650.00
		Training to Farmers on Organic Farming	59,485.00
Collection from Ambulance Hire	1,21,330.00	Training to Parents of Disabled Children on Care Support & counselling service to their disabled Children to improve their ability	12,530.00
Collection from IGP	5,98,400.00	Training to School & Non-school going Adolescent Girl on Sexual Reproductive health	16,725.00
Collection for Agriculture Activities	3,13,411.00	<b>Programme Expenses</b>	
Collection of Rent from Reliance Tower	58,080.00	Advocacy Campaigning on Community Right to Water & Sanitation	14,365.00
Collection on sale of seedling	4,25,740.00	Advocacy on Child Right to Education, Protection & Survival	12,375.00
Collection from Mango selling	8,73,300.00	Humanitarian Response at Berhampur Awareness Generation through Cultural Activities to Stop violence against Women Immoral Trafficking	13,800.00
Collection on Mahua Trading	8,03,948.00	Awareness Raising to Power Boat Driver to protect and conserve Olive Ridley.	14,200.00
Int on TDS	580.00	Block label Tribal Cultural fair sustaining Tribal Cultural Heritage	23,415.00
Loan from Members	5,00,000.00	Capacity Building to Elephant Trackers on Protection & Conservation of Elephant	12,680.00
Loan from SFURTI Project	36,180.00	Campaign cum Education on Hand washing in 25 Schools	13,950.00
EMD for machinaries of CFC	1,30,000.00	Capacity Building to Women Group for NTFP collection,marketing and Management	31,925.00
Refund of TDS	7,280.00	Celebration of World Earth Day	16,350.00
		Nursery Raising of Fruits bearing Plants	1,40,570.00
		Support to Tribal Farmers for Eco Agriculture	41,320.00
		Support to Tribal families for Tasar Rearing	1,99,100.00
		Strenthening the SHG & their Federation	50,895.00
		Special Classes for Tribal & Dalit Children to improve their ability and 3R	14,620.00
		Survey & Forest Fire in Padhanpat	55,700.00
		Observation of National Safe Motherhood Day	14,400.00
		Repair & maintenance of Vehicle	31,284.00
		Awareness through Mobile Caravan Vehicle Expenses	10,38,000.00
		Web design & email booking	39,500.00
		Purchase of Raw Materials for CFC	22,000.00
		Participation in Handlloom Expo to Market Silk Products	12,050.00
		Health Awareness Camp on prevention of Malaria & Dengu	14,180.00

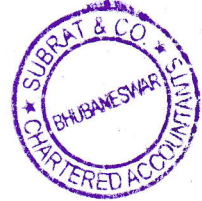


Consultancy Charges		1,40,000.00
Watch & Ward on Plantation Activities		80,000.00
Mass Awareness on Right & Entitlement of Persons with Disability		14,680.00
Repair & Maintenance of V Computer & Printers Generators		23,100.00
Facilitate visit of 40 Artisans to Sisir Saras & MSME Fair		13,675.00
Humanitarian Support during Disaster targeting Pregnant Women & Lactating Mothers		16,325.00
Inventory for Biodiversity of Bamra WL Division		4,05,000.00
Farmers Hand holding , Monitoring on Alternating wetting and drying and recurring field operating Cost.		90,000.00
Purchase of Furniture		1,10,200.00
Purchase of Ambulance		12,88,470.00
Transfer to JWWI		2,00,000.00
Refund of loan to Trupti Dash		1,15,000.00
Loan to JSW Foundation Project		2,22,214.40
Salary Payable 20-21	35,064.00	
EPF Payable 20-21	5,400.00	
ESI Payable 20-21	1,521.00	
Professional Tax Payable	450.00	
TDS Payable	6,600.00	49,035.00
<b>Closing Balance</b>		
Cash in Hand		500.00
Cash at Bank		
Canara Bank (Allied Activities)	9,04,961.55	
SBI (Olive Ridley Project)	30,000.00	9,34,961.55
<b>Total</b>	<b>71,73,312.95</b>	<b>Total</b>
		<b>71,73,312.95</b>

Date-22/08/2022  
Place-Bhubaneswar

for SUBRAT & CO  
Chartered Accountants  
FRN-326697E

*Subrat*  
(Subrat Kumar Pati, FCA)  
Proprietor  
M.No-067018



*Deban*  
**Secretary**  
**PARIBARTAN**

*Sandeep*  
**Chairman**  
**PARIBARTAN**