



**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 2023 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.

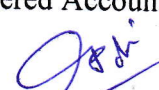
In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:

1. In the case of Balance Sheet, the state of affairs of the Organization as at 31<sup>st</sup> March 2023  
and
2. In case of Income Expenditure account, the Excess Income over Expenditure of the Organization for the period ending on 31<sup>st</sup> March 2023.

The prescribed particulars are annexed hereto.

Place-Bhubaneswar  
Date- 23/08/2023

for SUBRAT & CO  
Chartered Accountants

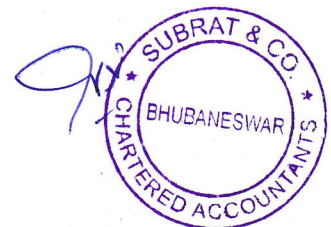
  
(Subrat Kumar Pati, FCA)  
Proprietor  
M.No-067018



UDIN-23067018BGSFOA2214

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 1,63,47,243/-
  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. 26,08,029/-
  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.

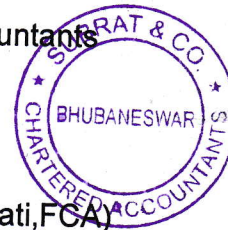
III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

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
--	--	--	--	--	--

Total:

for SUBRAT & CO.

Chartered Accountants  
FRN-326697E



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

Bhubaneswar,  
Date : 23.08.2023

**SCHEDULE-1**

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**A. SIGNIFICANT ACCOUNTING POLICIES**

(1) Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and on Mercantile Basis of accounting.

(2) Fixed Assets

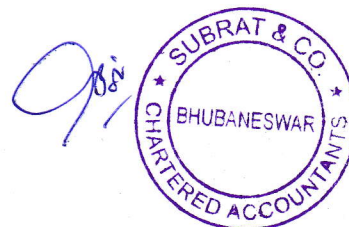
Fixed Assets are stated at cost of acquisition

(3) Depreciation

Depreciation has not been provided on Fixed Assets.

**B. NOTES ON ACCOUNTS**

NIL



**PARIBARTAN**  
**PALLAHARA, ANGUL**  
**BALANCE SHEET AS AT 31.03.2023**

LIABILITIES	Amount in Rs	ASSETS	Amount in Rs.
<b>General Fund</b>		<b>Fixed Assets</b>	
Opening Balance	73,14,927.62	As per Schedule-A	56,39,686.00
Add-Excess of Income over Expenditure	<u>10,08,045.34</u>	<b>Current Assets Loans &amp; Advances</b>	
	83,22,972.96	Advance to JWWI	2,00,000.00
		TDS Receivable	6,69,348.00
		Fixed Deposit (Bank Guarantee )	12,480.00
		Grant Receivable from JSW	22,46,187.00
<b>Current Liabilities &amp; Provision</b>		Cash in Hand	500.00
Consultancy payable		Cash at Bank	12,58,476.96
Salary Payable Allied Activities 22-23	35,064.00		
EPF Payable Allied Activities -22-23	5,400.00		
ESI Payable Allied Activities 22-23	1,521.00		
PT Payable Allied Activities 22-23	<u>250.00</u>		
Salary Payable JSW Project 22-23	7,76,900.00		
TDS Payable JSW Project 22-23	41,470.00		
PT Payable JSW Project 22-23	<u>400.00</u>		
Health Camp & Medicine Payable (JSW Proj) 22-23	7,27,200.00		
Audit Fees Payable 22-23	18,000.00		
Securty Deposit	70,000.00		
EMD	27,000.00		
<b>Total</b>	<b>1,00,26,677.96</b>	<b>Total</b>	<b>1,00,26,677.96</b>

As per report of even date attached

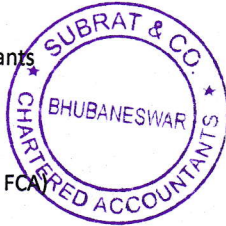
Date-23/08/2023  
Place-Bhubaneswar

for SUBRAT & CO  
Chartered Accountants  
FRN-326697E

(Subrat Kumar Pati, FCA)  
Proprietor

M.No-067018

UDIN- 23067018BGSFOA2214



**PARIBARTAN  
PALLAHARA, ANGUL**

**Consolidated Income & Expenditure Account for the Period from 01.04.2022 to 31.03.2023**

Expenditure	Amount in Rs.	Income	Amount in Rs
Revenue Expenditure Conservation of Olive Ridley project	30,000.00	Bank Interest	36,363.00
Revenue Expenditure JIV Daya Foundation project	12,74,871.40		
Revenue Expenditure Voice for Asian Elephant society Project	9,33,727.74		
Revenue Expenditure Mercury Phoenix trust project	6,72,908.00	<b>Grant-in-Aid Local Grants</b>	
		SFURTI	4,65,500.00
Revenue Expenditure Carbon Farming project	16,88,813.00	JSW Foundation Project	57,42,808.00
Revenue Expenditure JSW Foundation Project	81,51,521.00	Carbon Farming Project	17,46,226.00
Revenue Expenditure SFURTI Project	6,03,000.00	Grant shown Allied Activities	4,79,300.00
Revenue Expenditure Allied Activities	27,34,772.00	<b>FCRA GRANTS</b>	
		Mercury Phoenix Trust	7,09,050.00
		Voice for Asian Elephant society	14,95,348.00
		Jiv Daya Foundation	<u>14,60,340.00</u>
		<b>Total</b>	<b>1,20,98,572.00</b>
		Add-TDS Recieveable 22-23	1,75,747.00
Audit Fees	18,000.00	Add-Grant in Aid 22-23 JSW Project Recieveable	<u>22,46,187.00</u>
Depreciation	2,65,198.36		1,45,20,506.00
SUDA EMI deposit Written off	6,000.00	Collection from IGP	4,69,960.00
		Collection for Agriculture Activities	2,67,000.00
		Collection of Rent for Tower from Reliance jio	59,578.84
		Collection on sale of seedling/Sappling	2,98,309.00
		Collection from Mango selling	6,74,700.00
		Collection on Mahua Trading	7,04,300.00
		Collection from Ambulance hire	1,06,971.00
Excess of Income over Expenditure	10,08,045.34	Loan from members written off	2,49,169.00
<b>Total</b>	<b>1,73,86,856.84</b>	<b>Total</b>	<b>1,73,86,856.84</b>

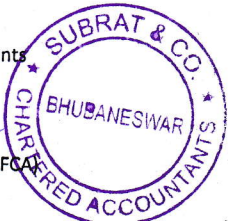
As per report of even date attached

Date-23/08/2023  
Place-Bhubaneswar

for SUBRAT & CO  
Chartered Accountants  
FRN-326697E

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

UDIN-23067018B65F0A2214



**PARIBARTAN  
PALLAHARA, ANGUL**

Consolidated Receipts & Payments Account for the Period from 01.04.2022 to 31.03.2023

Receipt	Amount in Rs	Payment	Amount in Rs
<b>Opening Balance</b>			
Cash in Hand	500.00	Revenue Expenditure Conservation of Olive Ridley	30,000.00
<b>Cash at Bank</b>		Revenue Expenditure JIV Daya Foundation	12,74,871.40
SBI(Jiv Daya Foundation)	3,85,644.00	Revenue Expenditure Voice for Asian Elephant Society	9,33,727.74
SBI(Voice for Asian Elephant Society)	79,596.58	Revenue Expenditure Mercury Phoenix	6,72,908.00
SBI(MERCURY Phoenix Trust)	1,233.13	Revenue Expenditure Carbon Farming	16,88,813.00
Canara Bank(Allied Activities Project)	9,04,961.55	Revenue Expenditure JSW Foundation Project	66,05,551.00
Canara Bank(Olive ridely Project)	30,000.00	Revenue Expenditure SFURTI Project	6,03,000.00
	14,01,435.26	Revenue Expenditure Allied Activities	26,92,537.00
Bank Interest	36,363.00		
		Refund of Loan to Members	5,00,000.00
<b>Grant-in-Aid</b>		TDS on Cash Withdrawal	4,966.00
<b>Local Grant</b>			
SFURTI	4,65,500.00	Furniture & Fixture	62,530.00
JSW Foundation	57,42,808.00	Purchase of Tab/Computer	88,200.00
Carbon Farming	17,46,226.00	Purchase of Gas & Utensil	82,900.00
Grant shown Allied Activities	4,79,300.00		
<b>FC Grant</b>			
Mercury Phoenix Trust	7,09,050.00	TDS Payable JSW Project 21-22	33,455.00
Voice for Asian Elephant society	14,95,348.00	PT Payable JSW Project 21-22	400.00
Jiv Daya Foundation	14,60,340.00	Medicine & Lab items payable JSW Project 21-22	6,84,268.00
	1,20,98,572.00	Salary Payable JSW Project 21-22	3,30,692.00
			10,48,815.00
		Salary Payble Allied 21-22	35,064.00
Collection from IGP	4,69,960.00	EPF Payable Allied 21-22	5,400.00
Collection for Agriculture Activities	2,67,000.00	ESI Payable Allied 21-22	1,521.00
Collection of Rent for Tower from Reliance jio	59,578.84	PT Payable Allied Project 21-22	250.00
Collection on sale of seedling/ Sappling	2,98,309.00		42,235.00
Collection from Mango selling	6,74,700.00	Refund of EMD for Machinery of CFC	1,55,000.00
Collection on Mahua Trading	7,04,300.00		
Collection from Ambulance hire	1,06,971.00		
		<b>Closing Balance</b>	
Grant in Aid Receivable JSW Foundation 21-22	16,27,342.00	Cash in Hand	500.00
		<b>Cash at Bank</b>	
		Canara Bank(Allied Activities)	62,577.39
		SBI(Mercury Phoenix Trust)	42,150.13
		SBI(Voice for Asian Elephant Society)	6,63,019.84
		SBI(JIV Daya Foundation)	4,90,729.60
			12,58,476.96
<b>Total</b>	1,77,45,031.10	<b>Total</b>	1,77,45,031.10

As per report of even date attached

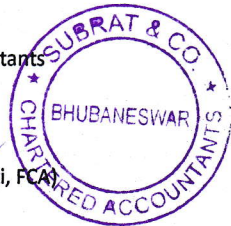
Date-23/08/2023  
Place-Bhubaneswar

for SUBRAT & CO  
Chartered Accountants  
FRN-326697E

(Subrat Kumar Pati, FCA)  
Proprietor

M.No-067018

UDIN- 23067018B45F0A2214



PARIBARTAN, PALLAHARA, ANGUL

Schedules forming part of the Balance Sheet as on 31.03.2023  
**SCHEDULE 'A' OF FIXED ASSETS**

PARTICULARS	Rate %	A.D.V. As on 1.04.2022	Addition User for		SALE/ TRANSFER R	Total	DEPRECIATION		Total Depreciation	W.A.V. As on 31.03.2023
			More than 180 days	Less than 180 days			More than 180 days	Less than 180 days		
Land & Building	0%	40,00,000.00	-	-		40,00,000.00	-	-	-	40,00,000.00
<b>sub total</b>		<b>40,00,000.00</b>	-	-		<b>40,00,000.00</b>	-	-	-	<b>40,00,000.00</b>
Building(Block-1)	10%	1,27,093.13	-	-		1,27,093.13	12,709.31	-	12,709.31	1,14,383.82
Building(Block-2)	10%	2,01,188.07	-	-		2,01,188.07	20,118.81	-	20,118.81	1,81,069.26
Furniture & Fixture	10%	3,08,245.69	38,390.00	24,140.00		3,70,775.69	34,663.57	1,207.00	35,870.57	3,34,905.12
T.V	10%	317.40	-	-		317.40	31.74	-	31.74	285.66
V.C.R	10%	190.45	-	-		190.45	19.05	-	19.05	171.41
Milke	10%	190.45	-	-		190.45	19.05	-	19.05	171.41
Utensil	10%	9,397.98	-	-		9,397.98	939.80	-	939.80	8,458.18
Goat Shed	10%	1,644.15	-	82,900.00		1,644.15	20,315.08	4,145.00	5,084.80	87,213.18
Silk Worm breeding shed (Miserere)	10%	9,885.94	-	-		9,885.94	988.59	-	988.59	8,897.35
Nursery Shed(SIEMENPUU)	10%	2,453.74	-	-		2,453.74	245.37	-	245.37	2,208.37
Fan	10%	3,775.53	-	-		3,775.53	377.55	-	377.55	3,397.98
Aquaguard	10%	2,715.48	-	-		2,715.48	271.55	-	271.55	2,443.93
Camera	10%	4,309.34	-	-		4,309.34	430.93	-	430.93	3,878.41
<b>sub total</b>		<b>6,71,407.35</b>	<b>38,390.00</b>	<b>1,07,040.00</b>		<b>8,16,837.35</b>	<b>91,130.40</b>	<b>5,352.00</b>	<b>96,482.40</b>	<b>7,20,354.95</b>
Agro Equipments	15%	1,137.58	-	-		1,137.58	170.64	-	170.64	966.94
Motor Cycle	15%	5,883.19	-	-		5,883.19	882.48	-	882.48	5,000.71
Motor	15%	4,133.90	-	-		4,133.90	620.09	-	620.09	3,513.82
Projector	15%	4,656.72	-	-		4,656.72	698.51	-	698.51	3,958.21
Borewell	15%	14,236.89	-	-		14,236.89	2,135.53	-	2,135.53	12,101.36
Instrument & Equipments	15%	31,087.34	-	-		31,087.34	4,663.10	-	4,663.10	26,424.24
Manual Rolling Equipments(misorier)	15%	13,872.53	-	-		13,872.53	2,080.88	-	2,080.88	11,791.65
Instruments (SIEMENPUU)	15%	999.17	-	-		999.17	149.88	-	149.88	849.29
Ambulance	15%	9,07,307.17	-	-		9,07,307.17	1,36,096.08	-	1,36,096.08	7,71,211.09
GPS Machine	15%	4,266.97	-	-		4,266.97	640.05	-	640.05	3,626.92
Maniquine	15%	3,339.93	-	-		3,339.93	500.99	-	500.99	2,838.94
Weighing Scale	15%	1,260.13	-	-		1,260.13	189.02	-	189.02	1,071.11
Generator	15%	3,269.85	-	-		3,269.85	490.48	-	490.48	2,779.37
<b>sub total</b>		<b>9,95,451.37</b>	-	-		<b>9,95,451.37</b>	<b>1,49,317.71</b>	-	<b>1,49,317.71</b>	<b>8,46,133.66</b>
Computer	40%	0.18	-	88,200.00		88,200.18	0.07	17,640.00	17,640.07	70,560.11
Printer	40%	3,850.16	-	-		3,850.16	1,540.06	-	1,540.06	2,310.10
Laptop	40%	545.30	-	-		545.30	218.12	-	218.12	327.18
<b>sub total</b>		<b>4,395.64</b>	-	<b>88,200.00</b>		<b>92,595.64</b>	<b>1,758.26</b>	<b>17,640.00</b>	<b>19,398.26</b>	<b>73,197.38</b>
<b>Total</b>		<b>56,71,254.36</b>	<b>38,390.00</b>	<b>1,95,240.00</b>		<b>59,04,884.36</b>	<b>2,42,206.36</b>	<b>22,992.00</b>	<b>2,65,198.36</b>	<b>56,39,686.00</b>

As per report of even date attached

for SUBRAT & CO  
 Chartered Accountants  
 FRN-326697E

Date-23/08/2023

Place : Bhubaneswar

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

