

UDIN : 21085121AAAAEA3910

Date : 27.07.2021.

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 Trust or Institution.

We have examined the Balance Sheet of "TRIRANGA YUBAK SANGHA" At:- Mahakhanda, Po- Rengali, Via. Agalpur, Dist: Balangir (Odisha) as at **31st March, 2021** and the Income & Expenditure Account and Receipt & Payments Account for the year ended on that date which are in agreement with the books of account maintained by the said Organisation.

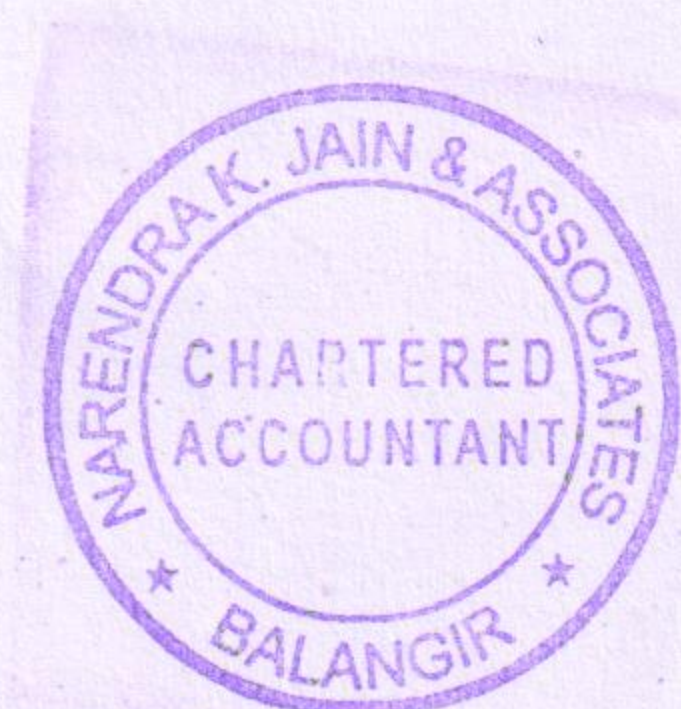
We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, proper books of account have been kept by the above named Institutions visited by us so far as appears from our examination of books and proper returns adequate for the purposes of audit have been received from the branches at Nil. *However, the financial statements of the Sangha has been prepared on accrual basis of accounting but for accounting for GST, cash basis of accounting has been followed in the case of Grant-in-Aid received from P.D., D.R.D.A., Bagarh.*

In our opinion and to the best of our information and according to explanations 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, 2021.**
- (ii) in the case of the Income & Expenditure account, of the excess of Income over Expenditure of its accounting year ended on **31st March, 2021.**
- (iii) in the case of Receipts & Payments Account for the total receipts and payments made of its accounting year ended on **31st March, 2021.**

For Narendra K. Jain & Associates
Chartered Accountants
Firm Regd. No: 322048E

Place : Balangir
Date : 27.07.2021.



N.K. Jain
(CA N.K. Jain)
Partner
(M.No.085121)

ANNEXURE

Statement of Particulars

1. Application of Income for Charitable or Religious Purposes

As on ...31.03.2021.....

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.Rs. 80,95,963.92

2. Whether the trust/institution* has exercised the option under clause (2) of the explanation to section 11(I) ? 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 $\frac{\text{accumulated or set apart*}}{\text{finally set apart}}$ for application to charitable or religious purposes, to the extent if does not exceed 25 percent of the income derived from property held under trust $\frac{\text{Wholly*}}{\text{In part only}}$ for such purposesNot Applicable.....
.....Nil.....

4. Amount of income eligible for exemption under section 11(I) (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 there ofNot 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 thereofNo.....

8. Whether, during the previous year, any part of the income accumulated or set apart for specified purposes under section 11(2) in any earlier year –No.....
 - a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, orNot Applicable.....

 - 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), orNot Applicable.....

 - c. has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, in the year immediately following the expiry thereof ?
If so, the details thereofNot Applicable.....



AUDIT REPORT U/S 12A(B)

II. Application for 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 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 persons) ? If so, give details of the amount, rate of interest charged and the nature of security, If any

.....No.....

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

.....No.....

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.

Sl.No.	Name	Designation	Amount
1	Kailash Ch.Sahu	Secretary	Rs.3,14,000.00
2.	Hrudananda Nayak	President	Rs. 66,000.00

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.

.....No.....

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.

.....No.....

6. Whether any share, security or other property was sold by or on behalf of the *trust/ institution during the previous year to any such person ? If so, give details thereof together with the consideration received.

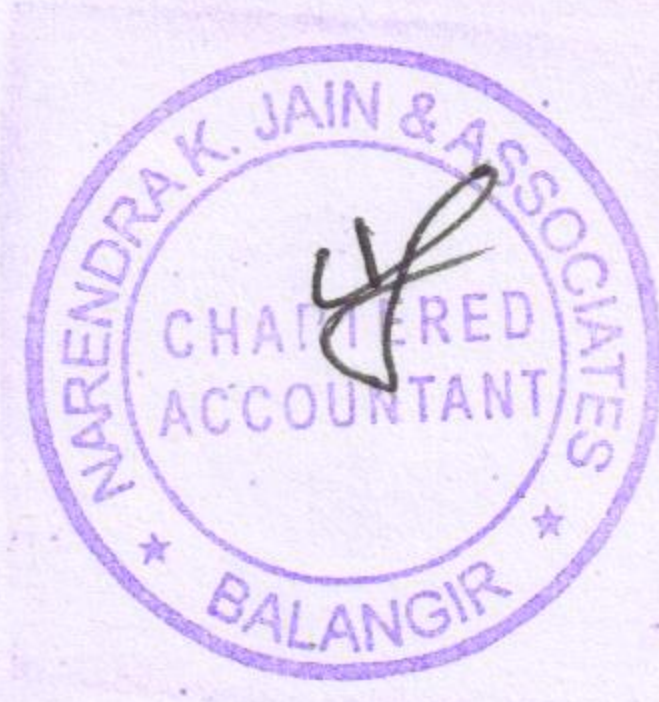
.....No.....

7. Whether any income or property of the *trust/institution 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.

.....No.....

8. Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any manner ? If so, give details.

.....No.....



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 and Address of the Concern	Where the Concern is a Company, Number and Class of Shares Held	Nominal Value of the Investment	Income from the Investment	Whether the amount in Col. 4 Exceeded 5 Percent of the Capital of the Concern during the Previous Year say, Yes / No.
	2	3	4	5	6
		NIL			
TOTAL					

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

N.K. Jain

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



Place: Balangir
 Date: 27.07.2021.

: TRIRANGA YUBAK SANGHA :
At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

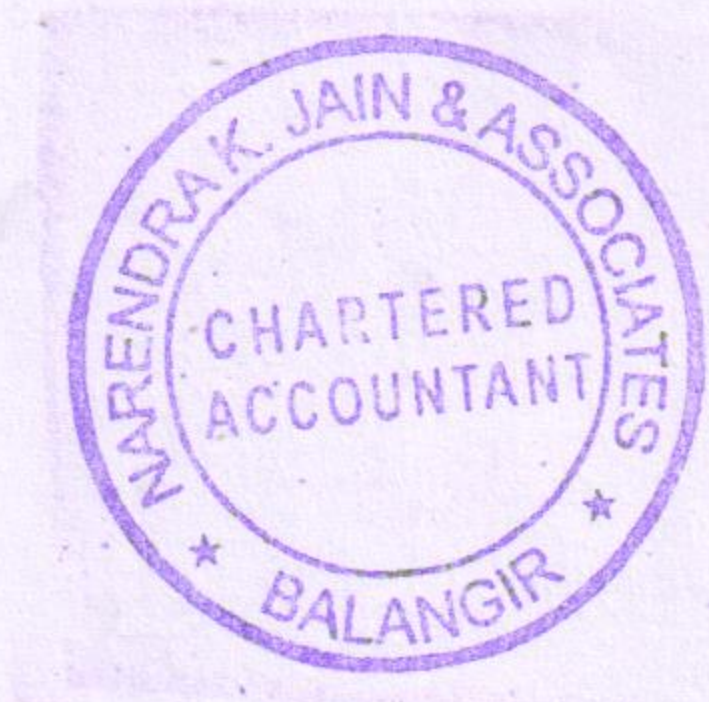
CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH,2021.

L I A B I L I T I E S	A M O U N T (Rs.)	A S S E T S	A M O U N T (Rs.)
CAPITAL FUND :		FIXED ASSETS :	
Opening Balance	2,99,154.20	As per Schedule-C	6,92,389.37
Add : Excess of Income over Expenditure trfd.from Income & Expenditure Account	2,26,325.25	GRANT-IN-AID RECEIVABLE :	
	5,25,479.45	(1) NABARD, BBSR	9,87,500.00
GRANT-IN-AID RESERVED :		(2) Receivable from PD, D.R.D.A.Bargarh	12,52,463.00
Recd. from ATMA,Bargarh for Millet Mission Programme to be utilised during the year 2021-22	4,68,000.00	CURRENT ASSETS, LOAN & ADVANCES :	
EXPENSES PAYABLE		(1) Security deposit to NHM, Bargarh (ASHA training)	18,529.00
As per Schedule-D	26,36,517.00	(2) <u>Loan to :</u>	
	36,29,996.45	(i) Sairaj Farmers Producer Co.	9,400.00
		(ii) Abhaya Farmers Producer Co.	16,900.00
		(iii) Bimal Farmers Producer Co.	28,600.00
		(iv) Gandhamardan Farmers Producer Co.	28,600.00
		(3) <u>T.D.S.</u>	
		F.Y. 2019-20	69,408.00
		F.Y. 2020-21	5,250.00
		(4) <u>Cash & Bank Balance :</u>	
		As per Schedule-B	5,20,957.08
	36,29,996.45		36,29,996.45

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

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

Kul
Secretary
Triranga Yubak Sangha
Mahakhanda



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

PLACE: BALANGIR.
Date : 27.07.2021.
UDIN : 21085121AAAAEA3910

: TRIRANGA YUBAK SANGHA :
At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021.

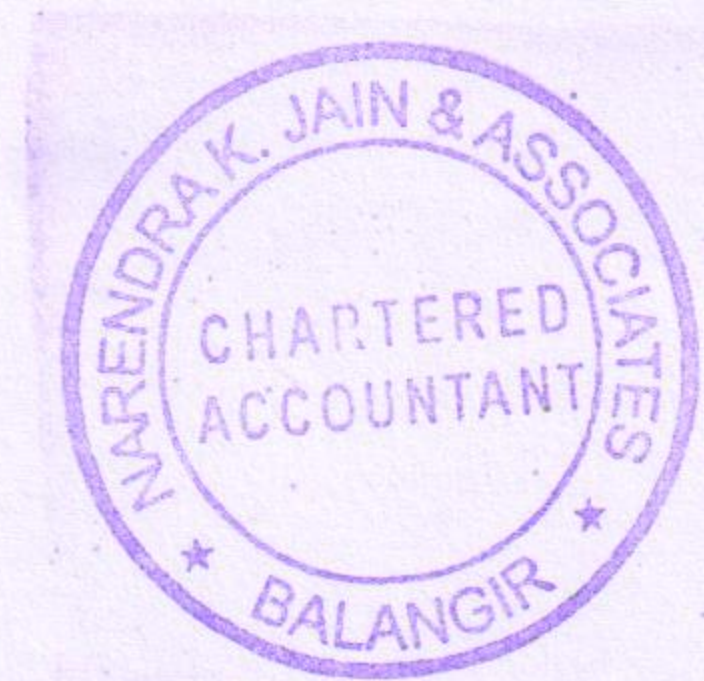
EXPENDITURE	AMOUNT (Rs.)	I N C O M E	AMOUNT (Rs.)
To Salary/Remuneration	37,92,102.00	By Grant-in-aid :	
To Honorarium	7,80,199.00	(1) Received from PD. D.R.D.A.	
To Travel & conveyance	1,23,680.00	Bargarh for Migration project	20,20,387.00
To Printing & stationery	13,678.00	Add : Grant-in-aid receivable	12,52,463.00
To Bank charges	1,829.82	(2) Received from NABARD,	
To Documentation	3,782.00	BBSR(FPO)	8,32,500.00
To Meeting Expenses	3,000.00	Add : Grant-in-aid receivable	9,87,500.00
To Hospitality	600.00	(3) Received from VASUNDHARA,	
To Audit fees	46,403.00	BBSR (CFR)	
To Office rent	1,24,000.00	(4) Received from ATMA,	
To Accounts management	30,000.00	Bargarh for Millet Mission	
To Consultancy charges	36,055.00	programme	18,15,000.00
To Promotion of organic farming	8,50,000.00	Less : Grant-in-aid to be	
To Consumable(Printing)	3,000.00	utilised during the	
To Monitoring of PIA level	6,191.00	year 2021-22	4,68,000.00
To Training & capacity building	9,06,283.00	(5) Received from DWSM,	
To Implementation, monitoing & Data Collection	39,995.00	Balangir for Swachh Bharat	
To Business plan preparation		Abhijan	30,400.00
To Campaign workshop & Food festival	50,000.00	By Membership renewal fees	1,200.00
To Campaign in village to increase awareness	2,00,000.00	By Received from Krushna Kripa Trust,	
To Residential training on SMI	96,000.00	Bileisarda	8,50,000.00
To Non-Residential training on SMI	64,000.00	By Donation	7,81,400.00
To Non-Residential training CRP Prograsive farmers	72,000.00	By Bank Interest	31,509.00
To Training on NOG staff CRP PF on			
Mobile Application	16,000.00		
To Residential training of CRP	8,000.00		
To Non-Residential training of seed farmers	16,000.00		
To Non-Residential training with in District			
Women Campaign	16,000.00		
To Training workshop with Dist. Office	32,000.00		
To Residential training CRP & progressive			
farmers	16,000.00		
To Field Day Programme	9,000.00		
To Interest return to DDA, Bargarh	14,068.10		
To Sahayata Kendra	96,000.00		
To COVID-19 relief activities	1,18,350.00		
To CGST	2,49,624.00		
To SGST	2,49,624.00		
To Depreciation (As per Schedule-C)	82,378.83		
To Excess of Income over Expenditure			
trfd.to Capital Fund	2,26,325.25		
	83,92,168.00		83,92,168.00

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

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

PLACE: BALANGIR.
Date : 27.07.2021.
UDIN : 21085121AAAAEA3910

Kul
Secretary
Triranga Yubak Sangha
Mahakhanda



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

: TRIRANGA YUBAK SANGHA :

At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

CONSOLIDATED RECEIPT & PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021.

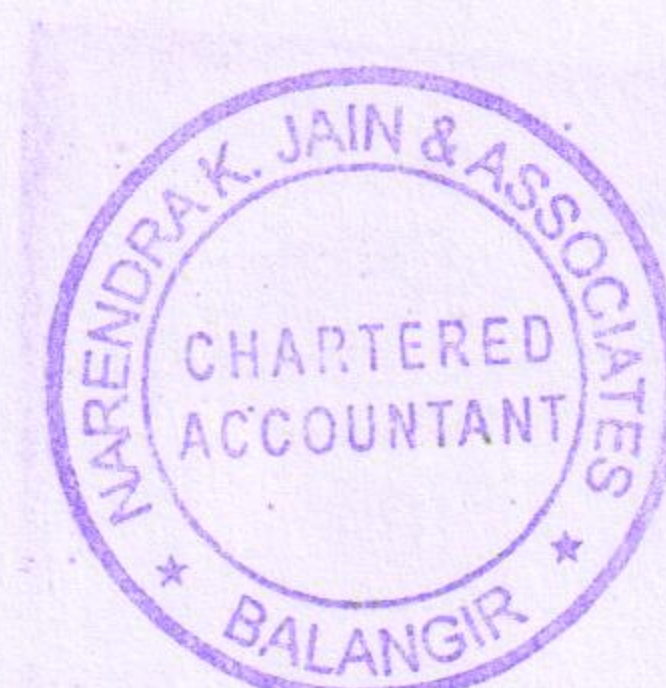
R E C E I P T S	AMOUNT (Rs.)	P A Y M E N T S	AMOUNT (Rs.)
To <u>OPENING BALANCE</u> :		By Salary/Remuneration	28,26,693.00
As per Schedule-A	99,970.00	By Honorarium	8,92,699.00
To <u>Grant-in-aid</u> :		By Travel & conveyance	1,43,680.00
(1) Received from PD. D.R.D.A. Bargarh for Migration project	20,20,387.00	By Printing & stationery	13,678.00
(2) Received from NABARD, BBSR(FPO)	18,70,000.00	By Bank charges	1,829.82
(3) Received from International crops Research Institute for the Semi-Arid Tropics (ICRISAT), Hyderabad	70,000.00	By Documentation	3,782.00
(4) Received from VASUNDHARA, BBSR (CFR)	2,57,809.00	By Meeting Expenses	53,000.00
(5) Received from ATMA, Bargarh for Millet Mission programme	18,15,000.00	By Hospitality	600.00
(6) Received from DWSM, Balangir for Swachh Bharat Abhijan	30,400.00	By Audit fees	31,434.00
To Membership renewal fees	1,200.00	By Office rent	1,24,000.00
To Received from NABCONS, BBSR	9,641.00	By Accounts management	30,000.00
To Received from Krushna Kripa Trust, Bileisarda	8,50,000.00	By Consultancy charges	33,260.00
To Donation	7,81,400.00	By Promotion of organic farming	6,02,950.00
To Bank Interest	31,509.00	By Consumable(Printing)	3,000.00
To Loan refunded from Pruthuna Farmers Producers Co.	16,900.00	By Monitoring of PIA level	6,191.00
		By Training & capacity building	6,62,000.00
		By Implementation, monitoing & Data Collection	13,100.00
		By Business plan preparation	50,000.00
		By Campaign workshop & Food festival	50,000.00
		By Campaign in village to increase awareness	2,00,000.00
		By Residential training on SMI	96,000.00
		By Non-Residential training on SMI	64,000.00
		By Non-Residential training CRP Prograsive farmers	72,000.00
		By Training on NOG staff CRP PF on Mobile Application	16,000.00
		By Residential training of CRP	8,000.00
		By Non-Residential training of seed farmers	16,000.00
		By Non-Residential training with in District Women Campaign	16,000.00
		By Training workshop with Dist. Office	32,000.00
		By Residential training CRP & progressive farmers	16,000.00
		By Field Day Programme	9,000.00
		By Interest return to DDA, Bargarh	14,068.10
		By COVID-19 relief activities	1,18,350.00
		By CGST	1,54,097.00
		By SGST	1,54,097.00
		By Repayment of loan to Bhelamani Sahu	7,88,000.00
		By T.D.S.	5,250.00
		By <u>CAPITAL ITEMS</u> :	
		CPU	12,500.00
		By <u>CLOSING BALANCE</u> :	
		As per Schedule-B	5,20,957.08
	78,54,216.00		78,54,216.00

AUDITOR'S REPORT

AS PER OUR SEPARATE REPORT OF EVEN DATE ATTACHED.

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

Kul
Secretary
Triranga Yubak Sangha
Mahakhanda



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

PLACE: BALANGIR.

Date : 27.07.2021.

UDIN : 21085121AAAAEA3910

: TRIRANGA YUBAK SANGHA :
At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

Schedule for the year ended on 31.03.2021.

Sl. No.	PARTICULARS	AMOUNT (Rs.)
	OPENING BALANCE :	SCHEDULE-A
1	Cash -in-hand	Nil
2	<u>Cash-at-Bank :</u>	
	(i) SBI, Duduka, S.B. A/c <u>No. 11764402519</u>	
	General	82.45
	Community process, Balangir	1,052.75
	Community process, Bargarh	121.00
	(ii) SBI(ADB)Balangir, S.B. A/c <u>No. 30175277753</u>	
	(1) General	300.73
	(2) Bhoochetana	2,230.68
	(3) F.P.O.	1,636.00
	(iii) SBI, Loisingha, S.B. A/c <u>No. 11600174247</u>	
	SMPUP	324.19
	Sustainable livelihood	3,200.00
	C.F.R.	19,117.00
	(iv) PNB, Padampur, S.B. A/c <u>No. 9642000100016809</u>	
	SPMTA	71,905.20
	TOTAL :-	99,970.00
	CLOSING BALANCE	SCHEDULE-B
1	Cash -in-hand	400.00
2	<u>Cash-at-Bank :</u>	
	(i) SBI, Duduka, S.B. A/c <u>No. 11764402519</u>	
	General	676.19
	Community process, Balangir	1,052.75
	Community process, Bargarh	121.00
	(ii) SBI(ADB)Balangir, S.B. A/c <u>No. 30175277753</u>	
	(1) General	15,819.01
	(2) Bhoochetana	75.96
	(3) F.P.O.	88.08
	(iii) SBI, Loisingha, S.B. A/c <u>No. 11600174247</u>	
	SMPUP	324.19
	Sustainable livelihood	3,200.00
	C.F.R.	1,840.00
	(iv) PNB, Padampur, S.B. A/c <u>No. 9642000100016809</u>	
	SPMTA	4,97,359.90
	TOTAL :-	5,20,957.08



Kul
Secretary
Triranga Yubak Sangha
Mahakhanda

: TRIRANGA YUBAK SANGHA :
At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

SCHEDULE-'C'

CONSOLIDATED SCHEDULE OF FIXED ASSETS FOR THE YEAR ENDED ON 31.03.2021.

SL. No	PARTICULARS	RATE OF DEPRN.	WDV as on 01.04.2020	ADDITIONS		TOTAL	DEPRECIATION	WDV as on 31.03.2021
				UP TO 30.09.2020	From 01.10.20 to 31.03.21			
1	Land	0%	46,783.00	-	-	46,783.00	-	46,783.00
	TOTAL (A)		46,783.00	-	-	46,783.00	-	46,783.00
2	Building	5%	3,40,229.77	-	-	3,40,229.77	17,011.49	3,23,218.28
	TOTAL (B)		3,40,229.77	-	-	3,40,229.77	17,011.49	3,23,218.28
3	Furniture & fixtures	10%	78,292.06	-	-	78,292.06	7,829.21	70,462.85
4	Almirah	10%	1,098.02	-	-	1,098.02	109.80	988.22
5	Dress materials	10%	1,280.97	-	-	1,280.97	128.10	1,152.87
6	Tent materials	10%	28,387.66	-	-	28,387.66	2,838.77	25,548.89
7	Library books	10%	4,238.95	-	-	4,238.95	423.90	3,815.05
8	Sports materials	10%	13,572.94	-	-	13,572.94	1,357.29	12,215.65
9	Visual Aids	10%	3,607.78	-	-	3,607.78	360.78	3,247.00
10	White Board	10%	799.13	-	-	799.13	79.91	719.22
11	Mettress	10%	10,602.24	-	-	10,602.24	1,060.22	9,542.02
12	Utensils	10%	8,181.00	-	-	8,181.00	818.10	7,362.90
	TOTAL (C)		1,50,060.75	-	-	1,50,060.75	15,006.08	1,35,054.67
13	Bicycle	15%	8,082.01	-	-	8,082.01	1,212.30	6,869.71
14	Musical instruments	15%	552.25	-	-	552.25	82.84	469.41
15	Electrical & fittings	15%	6,537.71	-	-	6,537.71	980.66	5,557.05
16	T.V.Set	15%	7,281.01	-	-	7,281.01	1,092.15	6,188.86
17	Ceiling Fan	15%	6,868.72	-	-	6,868.72	1,030.31	5,838.41
18	Generator	15%	17,677.06	-	-	17,677.06	2,651.56	15,025.50
19	Water Pump	15%	873.30	-	-	873.30	131.00	742.30
20	Projector	15%	4,716.62	-	-	4,716.62	707.49	4,009.13
21	Digital camera	15%	8,319.28	-	-	8,319.28	1,247.89	7,071.39
22	DVD Player	15%	741.34	-	-	741.34	111.20	630.14
23	BENQ Projector	15%	11,512.48	-	-	11,512.48	1,726.87	9,785.61
24	Scanner	15%	1,008.21	-	-	1,008.21	151.23	856.98
25	Battery (Inverter)	15%	3,558.41	-	-	3,558.41	533.76	3,024.65
26	Two Wheeler	15%	40,229.64	-	-	40,229.64	6,034.45	34,195.19
27	Refrigerater	15%	3,558.41	-	-	3,558.41	533.76	3,024.65
28	Hero Super splendor	15%	57,350.00	-	-	57,350.00	8,602.50	48,747.50
	TOTAL (D)		1,78,866.45	-	-	1,78,866.45	26,829.97	1,52,036.48
28	Computer system	40%	8,773.48	12,500.00	-	21,273.48	8,509.39	12,764.09
29	Printer	40%	3,055.10	-	-	3,055.10	1,222.04	1,833.06
30	Computer (Laptop)	40%	34,374.37	-	-	34,374.37	13,749.75	20,624.62
31	Dongal Dilink	40%	125.28	-	-	125.28	50.11	75.17
	TOTAL (E)		46,328.23	12,500.00	-	58,828.23	23,531.29	35,296.94
	GRAND TOTAL(A TO E)		7,62,268.20	12,500.00	-	7,74,768.20	82,378.83	6,92,389.37



Kul
Secretary
Triranga Yubak Sangha
Mahakhanda

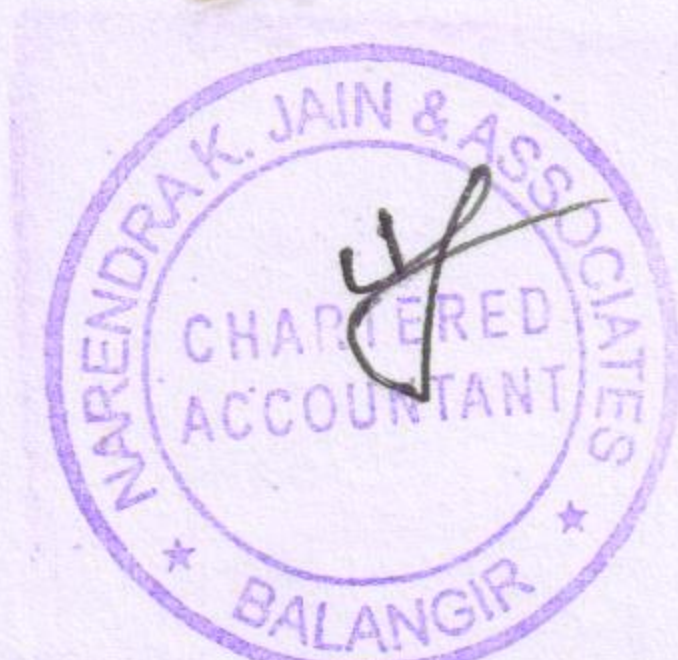
TRIRANGA YUBAK SANGHA

At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

SCHEDULE-D

SCHEDULE FOR THE YEAR ENDED ON 31.03.2021

SL. NO	PARTICULARS	AMOUNT
	<u>EXPENSES PAYABLE :</u>	
1	Salary	9,65,409.00
2	<u>Promotion of organic farming :</u>	
	Hrudananda Nayak	68,000.00
	Sukadev Swain	46,000.00
	Taranisen Dwari	33,050.00
	Bimal Farmer's Producers Co.Ltd.	1,00,000.00
3	CEO remuneration to FPO	2,47,050.00
4	Honorarium	4,50,000.00
5	Consultancy charges	51,700.00
6	<u>Incentives to POPI for handholding support :</u>	2,795.00
	Kailash Chandra Sahu	2,20,000.00
7	<u>Accounts management</u>	
	Panchanan Panigrahi	30,000.00
8	<u>Members mobilization awareness</u>	
	Sukadev Swain	37,500.00
9	<u>Training to CEO</u>	
	Jaydeep Joshi	62,500.00
10	<u>Training Capacity building</u>	
	Hrudananda Nayak	24,283.00
11	<u>Training of Board members</u>	
	Biswamitra Sahu	1,87,500.00
12	<u>Implementation, Monitoring & Date collection</u>	
	Hrudananda Nayak	26,895.00
13	CGST	95,527.00
14	SGST	95,527.00
15	Audit fees	43,831.00
16	Sahayata Kendra	96,000.00
	TOTAL :-	26,36,517.00



Kud
Secretary
Triranga Yubak Sangha
Mahakhanda

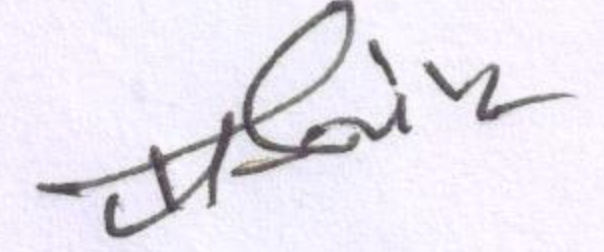
: TRIRANGA YUBAKA SANGHA :
At/-Mahakhanda, Post :-Rengali, Dist.Balangir(Odisha)

**CONSOLIDATED BANK RECONCILIATION STATEMENT FOR THE YEAR
ENDED ON 31.03.2021.**

SBI(ADB), Balangir, S.B. A/c No.30175277753

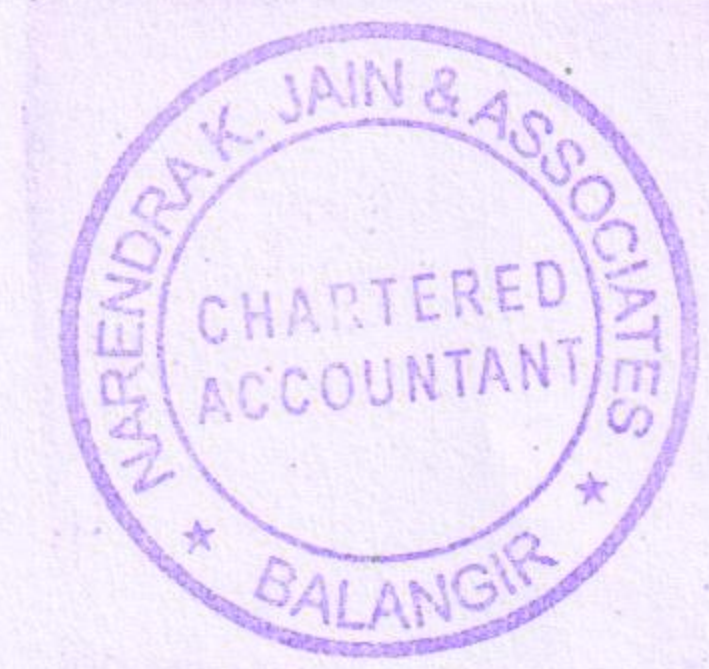
Balance as per cash book	15,983.05
Less : Cheque received but not credited	
Cheque No.307691, Dtd. 31.03.2021	14,000.00
Balance as per pass book	<u>1,983.05</u>

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




(CA N.K.JAIN)
Partner

Membership No. 085121



PLACE : BALANGIR
Date : 27.07.2021.
UDIN : 21085121AAAAEA3910


Secretary
Triranga Yubak Sangha
Mahakhanda