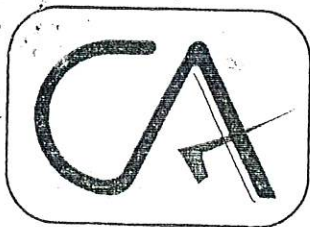


उत्तराखण्ड स्टेट सीड
एण्ड
ऑर्गेनिक प्रोडक्शन सर्टीफिकेशन
एजेन्सी

USOCA
NPOP/NAB/0011

Balance Sheet
Fy 2019-20



POKHRIYAL & ASSOCIATES

CHARTERED ACCOUNTANTS

A-23, MODEL HOUSE, NEW TEHRI,
TEHRI GARHWAL (UTTARAKHAND) INDIA

Ph. 01376-232561, Fax : 233259,

Mobile No. : 9412079009

Independent Auditor's Report

To,
The Director
Uttarakhand State Seed & Organic Production Certification Agency
3rd Floor, Krishak Bhawan, Ring Road, Nehru Gram,
Dehradun – Uttarakhand – 248001.

1. Report on the Financial Statements

We have audited the accompanying financial statements of Uttarakhand State Seed & Organic Production Certification Agency which comprise the Balance Sheet as at March 31, 2020 and Income & Expenditure Account for the year ended on that date annexed thereto.

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Agency in accordance with accounting standard generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

4. Auditor's Opinion

In our opinion, to the best of our information gathered and according to the explanations given to us, the said financial statements with Notes on Accounts give a true and fair view:

- In the said case of the Balance Sheet, of the state of affairs of the Agency as at 31st March 2020,
- In the case of the Income & Expenditure Account, of the surplus for the year ended on that date.

Further we Report that:

- We have obtained all the available information and explanations which to best of our knowledge and belief were necessary for the purpose of our audit;
- The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account;
- In our opinion proper books of account have been kept by the society so far as appears from our examination of those books;

For POKHRIYAL & ASSOCIATES

Chartered Accountants



(CA. Ashok Kumar Pokhriyal)

FCA

M. No.: 098746

UDIN:21098746AAAABT5165

Dated: Jan. 15, 2021

Place : Dehradun

e-mail : as.pokhriyal@rediffmail.com

FORM NO. 10BB

[See rule 16CC]

Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C).

(i) I have examined the Balance Sheet as at 31/03/2020 and the Income and Expenditure or Profit and Loss Account for the year ended on that date attached herewith of UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY, AAAJU0099B (name and PAN of fund or trust or institution or any university or other educational institution or any hospital or other medical institution).

(ii) I certify that the Balance Sheet and the Income and Expenditure Account or Profit and Loss Account are in agreement with the books of account maintained by the head office at KISHAN BHAWAN, DEHRADUN and 09 branches.

(iii) Subject to comments below

(a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit.

(b) In my opinion, proper books of account have been kept by the head office and branches of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution so far as appears from my examination of the books of account.

(c) In my opinion and to the best of my information and according to the information given to me, the said accounts read with notes thereon, if any, give a true and fair view -

(1) In the case of the Balance Sheet, of the state of affairs of the above-named fund, or trust, or institution or any university or other educational institution or any hospital or other medical institution as at 31/03/2020 and

(2) In the case of Income and Expenditure Account or Profit and Loss Account, surplus or deficit or profit or loss for the year ended on that date.

The prescribed particulars are annexed herewith:

Place DEHRADUN
Date 15/01/2021

Name

CA ASHOK KUMAR POKHRIYA
L

Membership No.

098746

FRN (Firm Registration Number)

017351N

Address

A-23 MODEL HOUSE NEW TEHR
I TEHRI GARHWAL UTTARAKH
AND

Comments

ANNEXURE
Statement of particulars
PART A
GENERAL



1.	Name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
2.	Address	
	Flat/ Door/ Block No.	THIRD FLOOR
	Name of premises/ Building/ Village	KISHAN BHAWAN
	Road/ Street /Post Office	MUSSOORIE BY PASS RING ROAD
	Area/ Locality	NEHRUGRAM
	Town/ City / District	DEHRADUN
	State	UTTARAKHAND
	Pin Code	248001
3.	Permanent Account Number	AAAJU0099B
4.	Assessment Year	2020 - 21
5.	Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution or any hospital or other medical institution is seeking exemption.	(iv)
6.	Number and date of notification/approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	
	Number of notification /approval	Date of notification/approval
	142/28/2006	2006-12-01

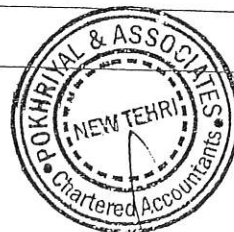
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**PART B -
APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS OR EDUCATIONAL OR PHILANTHROPIC PURPOSES**

7.	Nature of charitable/ religious/ educational/ philanthropic activity [as referred to in sub-clauses (iv),(v),(vi) or (via) of section 10(23C)]	Charitable institution approved u/s 10 (23C)(iv). Objects are re certification of SEED which are eligible for certification under the Seed Act 1966 and other activities incidental or ancillary thereto
8.	Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution (₹)	113635515
9.	Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established (₹)	112800917
10.	Amount of income of the previous year accumulated for application, wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of that year. (₹)	834598
11.	Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause (a) of the third proviso to section 10(23C). (₹)	0
12.	(a) Whether, during the previous year, any part of the income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	No
	(b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
13.	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	No
	(b) If the answer to (a) above is 'yes', then give details of income so applied or ceased to be so accumulated	
14.	(a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause (a) of the third proviso to section 10(23C) in that year, was not utilised for purposes for which it was accumulated during the period for which it was to be accumulated?	No
	(b) If the answer to (a) above is 'yes', then give details thereof, together with amount of income not so utilised.	

**PART C -
OTHER INFORMATION**

15.	(a) Whether any funds, other than the assets or voluntary contributions referred to in clause (b) of the third proviso to section 10(23C), were invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11.	No
	(b)	
16.	In relation to any income being profits and gains of business, -	
	(a) whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution?	Yes
	(b) whether separate books of account were maintained in respect of such business?	Yes
	(c) if the answer to (a) and/or (b) above is 'no', then state the amount of such income. (₹)	
17.	(a) whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other	No



		educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10?	
	(b)	if the answer to (a) above is 'yes', then give details thereof, together with the amount of income so paid or credited.	
18	(a)	Whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause (b) of the third proviso to section 10(23C), was held during the previous year, otherwise than in any of the forms or modes specified in sub-section (5) of section 11, after the expiry of one year from the end of the previous year in which such voluntary contribution was received?	No
	(b)	if the answer to (a) above is 'yes', then give details thereof, including the amount of such voluntary contribution.	
19	(a)	whether any anonymous donation referred to in section 115 BBC was received during the year? (See notes 2 & 3)	No
	(b)	if the answer to (a) above is 'yes', then state the amount of such anonymous donation. (₹)	

Place DEHRADUN
Date 15/01/2021

Name

CA ASHOK KUMAR POKHRIYA
L

Membership No.

098746

FRN (Firm Registration Number)

017351N

Address

A-23 MODEL HOUSE NEW TEHR
I TEHRI GARHWAL UTTARAKH
AND

Form Filing Details

Revision/Original Original



UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM



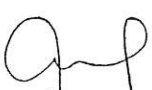
BALANCE SHEET
(AS AT MARCH 31st, 2020)

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
CAPITAL FUND ACCOUNT:		FIXED ASSETS:	
Opening Balance	463362261.02	(As per Annexure)	108637129.94
Add: Surplus during the year	834598.46	INVESTMENTS	256526370.19
SPECIFIC GRANT:		CURRENT ASSETS,	
Govt. Grant SMSP	693378.00	LOANS & ADVANCES:	
Govt. Grant -1 (Fixed Assets)	85613.65	Deposits	288098.00
Govt. Grant -2 (Fixed Assets)	265951.56	Advances	62735747.00
Govt. Grant -3 (Fixed Assets)	147371.49	Sundry Debtors	15657909.90
Govt. Grant OECD	703406.00	TDS	12125377.90
Group Graduatey Fund	2909950.00	Germination Paper In Stock	34000.00
Leave Encashment Fund	2210520.00	Tag in Stock	1453068.00
CURRENT LIABILITIES & PROVISIONS:		Bank	21757975.80
Duties & Taxes	169847.55	Cash in Hand	50.00
Sundry Creditors	25,000.00	Difference In Book	2860.00
Expenses Payables	7696616.00		
Security Deposit - Payable	114073.00		
Total (Rs.)	479218586.73	Total (Rs.)	479218586.73

Notes on accounts- As per annexure

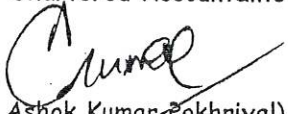
As per our audit report of even date

FOR UTTARAKHAND STATE SEED & ORGANIC
 PRODUCTION CERTIFICATION AGENCY

 (Chairman)
  (Director)
  (Dy. Director Accounts)

Place: Dehradun
 Dated: Jan. 15, 2021

FOR POKHRIYAL & ASSOCIATES
 Chartered Accountants


 (CA. Ashok Kumar Pokhriyal)

FCA

UDIN:21098746AAAABT5165



UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM




INCOME & EXPENDITURE ACCOUNT
(FOR THE YEAR ENDED MARCH 31st, 2020)

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
Germination Paper Consumed	447276.00	Certification Fees:-	
Tag	3207600.00	Organic	10976390.17
Employee's Expenses :		Seed	83976585.92
Salary Organic	2486071.00	Bank Interest	17232773.00
Salary Seed	60491560.25	Miscellaneous	1449765.88
UPNAL - Service provider (Seed)	14591194.00		
UPNAL - Service provider (Organic)	4930215.00		
Protsahan Dhanrashi	3834678.00		
Leave Encashment	8292976.00		
Office Rent	800219.00		
Printing & Stationary	78743.00		
Seed Lab Expenses	60150.00		
Travelling & Conveyance	572002.00		
Vehicle Hiring & Running Expenses:			
Petrol & Diesel Expenses (Deptt.)	659784.00		
Insurance ;Repair & Maintenance	406783.00		
Vehicle Hiring Expenses	761759.00		
International, National Tour & Seminars	281233.00		
Organic Certification Expenses:			
As Per Schedule	900695.90		
Miscellaneous Expenses:			
As Per Schedule	3763270.62		
Round Off	-283.26		
Depreciation	6234990.00		
Surplus Carried Over	834598.46		
To Balance Sheet			
Total (Rs.)	113635514.97	Total (Rs.)	113635514.97

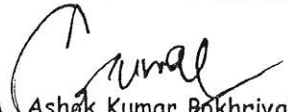
Notes on accounts- As per annexure

As per our audit report of even date

FOR UTTARAKHAND STATE SEED & ORGANIC
PRODUCTION CERTIFICATION AGENCY

 (Chairman)
  (Director)
  (Dy. Director-Accounts)

FOR POKHRIYAL & ASSOCIATES
Chartered Accountants


 (CA. Ashok Kumar Pokhriyal)

Place: Dehradun

Dated: Jan. 15, 2021

FCA

UDIN:21098746AAAABT5165



UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

MISCELLANEOUS EXPENSES :

(As at March 31st, 2020)

PARTICULARS	Balance as on 31.03.2020
Office Expenses	226656.00
Chairman Office Expenses	271506.00
Advertisement Expenses	108933.60
Electricity Expenses	381104.00
House Tax & Water Tax	22226.00
Legal & Professional Expenses	76038.00
Medical Expenses	305939.00
Casual Expenses	1406235.00
Miscellaneous Expenses at Dehradun Office	187764.00
Miscellaneous Expenses at Regional Office	67309.00
Postage & Courier Expenses	40896.00
Professional Expenses	120600.00
Repair & Maintenance (Computer & Furniture)	215515.00
Telephone & Mobile Expenses	327975.00
Interest on Cash Credit & Bank Charges	4574.02
Total (Rs.)	3763270.62

ORGANIC DIVISION-OPERATIONAL EXPENSES

(As at March 31st, 2020)

PARTICULARS	Balance as on 31.03.2020
APEDA & ISO Fee	555255.90
Sample Testing Fee	94990.00
Advertisement Expenses	79937.00
Casual Expenses	24780.00
Travelling Expenses	64446.00
Vehicle Rent	81287.00
Total (Rs.)	900695.90



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UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

EXPENSES PAYABLE

PARTICULARS	Balance as on 31.03.2020
Board Meeting Expenses - Payable	17405.00
Postage & Stamp Payable	347.00
Office Cleaner Exp. Payable	2600.00
Protsahan Dhanrashi (Organic and Seed Certification) Provision	7665960.00
Telephone Internet Expenses Payable	3204.00
Travelling Expenses Payable	3100.00
Vehile Petrol & Running Exp, payable	4000.00
Total (Rs.)	7696616.00

SEED CERTIFICATION FEE

PARTICULARS	Balance as on 31.03.2020
Inspection Charges	33435567.00
Late Fee (Processing Plant Renewal/ Inspection)	22045.50
Packing Shift Charge	46351.00
Packing Fee	7188221.70
Processing Charges	9193056.52
Processing Plant Registration Fee	108000.00
Processing Plant Renewal Fee	242000.00
Processing Shift Charge	137500.00
Producer Farm Registration Fee	429000.00
Producer Farm Renewal Fee	29000.00
Registration Fee	975975.00
Re Processing Fee	16832.90
Reprocessing Shift Charge	1000.00
Revalidation Fee	1354.50
Seed Sample Charges	4246189.50
Tag Charges	27904492.30
Total (Rs.)	83976585.92



UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

ORGANIC CERTIFICATION FEE

PARTICULARS	Balance as on 31.03.2020
Certification Charges (Organic)	3551108.98
Inspection Charges (Organic)	5242085.50
Organic Registration Fee	160000.00
Organic Renewal Fee	530000.00
Organic Scope Certification Fee	88811.00
Organic Transaction Certification Fee	833000.00
Organic Travel Exp	571384.69
Total (Rs.)	10976390.17

Tax Deducted at Source

PARTICULARS	Balance as on 31.03.2020
T.D.S. (2006-07)	109976.00
T.D.S. (2008-09)	373892.00
T.D.S. (2009-10)	1003419.00
T.D.S. (2010-11)	41047.00
T.D.S. (2011-12)	482388.60
T.D.S. (2012-13)	380845.00
T.D.S. (2013-14)	2255.00
T.D.S. (2014-15)	375275.00
T.D.S. (2015-16)	455730.00
T.D.S. (2016-17)	327000.00
T.D.S. (2017-18)	362660.30
T.D.S. (2018-19)	148934.00
T.D.S. (2019-20)	91068.00
Income Tax Recovery	7970888.00
Total (Rs.)	12125377.90

Security Deposited

PARTICULARS	Balance as on 31.03.2020
Electricity New Bldg. Ddun.	34531.00
U.P.C. Ltd.	11700.00
B.S.N.L.	49075.00
Uttaranchal Fish Reservoir	173592.00
U.P.C.Ltd. (Seed Lab)	19200.00
Total (Rs.)	288098.00



UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

ANNEXURE

FIXED ASSETS:

(As at March 31st, 2020)

Particulars	Opening Balance 01-04-2019	% Of Dep.	Addition/(Deletion)		Total	Depreciation		Total	Closing Balance 31-03-2020
			Before 30-09-2019	After 01-10-2019		Before 30-09-2019	After 01-10-2019		
Head Office Furniture	4919628.96	10	78039.00	235764.00	5233431.96	499767.00	11788.00	511555.00	4721876.96
Branch Computer	239714.28	40	0.00	2537.00	242251.28	95886.00	507.00	96393.00	145858.28
Branch Electric Equipments	519843.00	15	0.00	0.00	519843.00	77976.00	0.00	77976.00	441867.00
Branch Equipments	487256.55	15	0.00	0.00	487256.55	73088.00	0.00	73088.00	414168.55
Branch Furniture	468638.10	10	0.00	0.00	468638.10	46864.00	0.00	46864.00	421774.10
Branch Office Equipments	1113018.70	15	0.00	0.00	1113018.70	166953.00	0.00	166953.00	946065.70
Branch Security Equipments	15616.20	15	0.00	0.00	15616.20	2342.00	0.00	2342.00	13274.20
Head Office Computer	89419.20	40	0.00	0.00	89419.20	35768.00	0.00	35768.00	53651.20
Head Office Electric Equipments	818081.65	15	0.00	19900.00	837981.65	122712.00	1493.00	124205.00	713776.65
Head Office Equipments	4362406.42	15	0.00	316380.00	4678786.42	654361.00	23729.00	678090.00	4000696.42
Head Office Kitchen Equipments	55548.35	15	0.00	0.00	55548.35	8332.00	0.00	8332.00	47216.35
Head Office Lab Equipments	1124894.25	15	0.00	0.00	1124894.25	168734.00	0.00	168734.00	956160.25
Head Office Other Equipments	613024.25	15	0.00	0.00	613024.25	91954.00	0.00	91954.00	521070.25
Head Office Security Equipments	1609.90	15	0.00	0.00	1609.90	241.00	0.00	241.00	1368.90
Head Office Vechiles	4771176.65	15	0.00	0.00	4771176.65	715676.00	0.00	715676.00	4055500.65
Zonal Office Electric Equipments	86824.95	15	0.00	0.00	86824.95	13024.00	0.00	13024.00	73800.95
Biometric Machine - Dehradun	18166.50	10	0.00	0.00	18166.50	1817.00	0.00	1817.00	16349.50
Gro - Out Building / Training Centre Construction	503687.15	5	0.00	0.00	503687.15	25184.00	0.00	25184.00	478503.15
Head Office Building - Dehradun	36100000.00	5	0.00	0.00	36100000.00	1805000.00	0.00	1805000.00	34295000.00
Head Office - Water Germination & Cool Chamber	2208509.10	15	0.00	0.00	2208509.10	331276.00	0.00	331276.00	1877233.10
Plastic Creates	134225.10	10	0.00	0.00	134225.10	13423.00	0.00	13423.00	120802.10
Seed Pilers	99040.30	15	0.00	0.00	99040.30	14856.00	0.00	14856.00	84184.30
Assets Trf. (U.P. Seed Certification Agency)	4622393.38	10	0.00	0.00	4622393.38	462239.00	0.00	462239.00	4160154.38
Building (Seed Laboratory Dehradun)	7700000.00	10	3088000.00	0.00	10788000.00	770000.00	0.00	770000.00	10018000.00
Building Under Construction At Jaspur	16022477.00	0	0.00	0.00	16022477.00	0.00	0.00	0.00	16022477.00
Building Under Construction At Rudrapur	13353500.00	0	10682800.00	0.00	24036300.00	0.00	0.00	0.00	24036300.00
Total	100448699.94		13848839.00	574581.00	114872119.94	6197473.00	37517.00	6234990.00	108637129.94



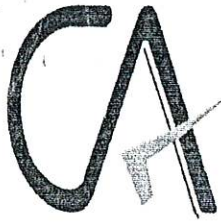


उत्तराखण्ड स्टेट सीड एण्ड
ऑर्गेनिक प्रोडक्शन सर्टीफिकेशन
एजेन्सी



Balance Sheet

Fy 2020-2021



NARAYAN CHAND & ASSOCIATES

(Chartered Accountants)

Ref.

Date

INDEPENDENT AUDITOR'S REPORT

To
THE DIRECTOR,
UTTARAKHAND STATE SEED AND ORGANIC PRODUCTION
CERTIFICATION AGENCY,
THIRD FLOOR, KISHAN BHAWAN, MUSOORIE BY PASS, RING ROAD,
NEHRUGRAM, UTTARAKHAND -248001.

We have audited the attached Balance Sheet of **M/S UTTARAKHAND STATE SEED AND ORGANIC PRODUCTION CERTIFICATION AGENCY, THIRD FLOOR, KISHAN BHAWAN, MUSOORIE BY PASS, RING ROAD, NEHRUGRAM, UTTARAKHAND -248001** as on 20.11.2021 and annexed Income & Expenditure Account for the period 01.04.2020 to 31.03.2021. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

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

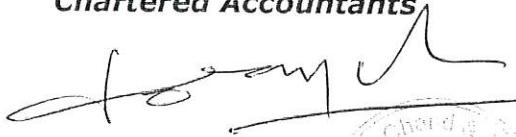
We have obtained the information and explanations as provided by you, which to the best of our knowledge and belief were necessary for the purpose of our audit.

The Balance Sheet, Income & Expenditure Account dealt with by this report are in agreement with the Books of Account.

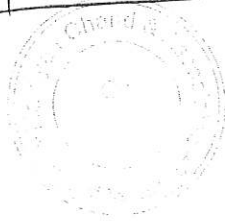
In our opinion and to the best of information and according to the explanations given to us, the accounts read with the schedule and notes thereon give a true and fair view:

- a. In the case of Balance Sheet, of the state of affairs of the Society as at 31st March 2021
- b. In case of Income & Expenditure Account, of the excess of income over expenditure, for the year ended on that date.

For NARAYAN CHAND & ASSOCIATES
Chartered Accountants



(NARAYAN CHAND)
Proprietor
M.No: 534849
Firm Reg.No-020210C



Place: khatima
Date: 20.11.2021

**UTTARAKHAND STATE SEED AND ORGANIC PRODUCTION
CERTIFICATION AGENCY,
THIRD FLOOR, KISHAN BHAWAN, MUSOORIE BY PASS, RING ROAD,
NEHRUGRAM, UTTARAKHAND -248001.**


01-04-2020 to 31-03-2021

**SIGNIFICANT ACCOUNTING POLICIES FORMING PART OF OUR AUDIT
REPORT OF EVEN DATE**

1. The Accounts are drawn up on historical cost basis and have been prepared in Accordance with generally accepted accounting practices and applicable accounting standards.
2. All Income and expenditure have been recognized on accrual basis.
3. Investments are considered at cost.
4. Depreciation on Fixed Assets is charged at the rates prescribed in Income Tax Act 1961

**For NARAYAN CHAND & ASSOCIATES
Chartered Accountants**

**UTTARAKHAND STATE SEED AND ORGANIC
PRODUCTION CERTIFICATION AGENCY,**


(NARAYAN CHAND)
Proprietor
M.No: 534849
Firm Reg.No-020210C

Place: khatima
Date: 20.11.2021

BALANCE SHEET
(AS AT MARCH 31st, 2021)

LIABILITIES	AMOUNT(Rs.)	ASSETS	AMOUNT(Rs.)
CAPITAL FUND ACCOUNT:		FIXED ASSETS:	
Opening Balance	430561935.48	(As per Annexure)	105806162.94
Add: Surplus during the year	178661.50	INVESTMENTS	250149044.19
SPECIFIC GRANT:		CURRENT ASSETS,	
Govt. Grant -1 (Fixed Assets)	85613.65	LOANS & ADVANCES:	
Govt. Grant -2 (Fixed Assets)	265951.56	Deposits	294598.00
Govt. Grant -3 (Fixed Assets)	147371.49	Advances	36595434.00
		Sundry Debtors	8364887.83
		TDS	12369307.13
		Germination Paper In Stock	220450.00
		Tag in Stock	1602926.00
		Bank	57664394.12
		Cash in Hand	640.00
		Duties & Taxes	15242.00
CURRENT LIABILITIES & PROVISIONS:			
Advance Received	33314361.53		
Sundry Creditors	25,000.00		
Provisions	8373618.00		
Security Deposit - Payable	130573.00		
Total (Rs.)	473083086.21	Total (Rs.)	473083086.21

FOR UTTARAKHAND STATE SEED & ORGANIC
PRODUCTION CERTIFICATION AGENCY

(Chairman)

(Director)

(Dy. Director-Accounts)

For M/S NARAYAN CHAND & ASSOCIATES

Chartered Accountants

Firm registration number: 020210C

Membership No: 534849

FCA NARAYAN CHAND (PRO)

Place: DEHRADUN

Date: 20/11/2021

Place: Dehradun

Dated:

INCOME & EXPENDITURE ACCOUNT
(FOR THE YEAR ENDED MARCH 31st, 2021)

EXPENDITURE	AMOUNT(Rs.)	INCOME	AMOUNT(Rs.)
Germination Paper Consumed	559963.00	Certification Fee:-	
Tag	5194670.00	Organic	7862092.43
Employee's Expenses :		Seed	90750264.57
Salary Organic	2560110.00	Bank Interest	16634685.50
Salary Seed	64082892.00	Miscellaneous	1403694.00
Service provider (Seed)	21876033.00		
Service provider (Organic)	1638152.00		
Protsahan Dhanrashi	3857146.00		
Office Rent	774671.00		
Printing & Stationary	200730.00		
Seed Lab Expenses	53158.00		
Travelling & Conveyance	850538.00		
Vehicle Hiring & Running Expenses:			
Petrol & Diesel Expenses (Deptt.)	618559.00		
Insurance ,Repair & Maintenance (Deptt.)	576762.00		
Vehicle Hiring Expenses	799426.00		
International,National Tour & Seminars	106471.00		
Organic Certification Expenses:			
As Per Schedule	1459241.34		
Miscellaneous Expenses:			
As Per Schedule	5684240.53		
Round Off	88.13		
Depreciation	5579224.00		
Surplus Carried Over			
To Balance Sheet	178661.50		
Total (Rs.)	116650736.50	Total (Rs.)	116650736.50

FOR UTTARAKHAND STATE SEED & ORGANIC
PRODUCTION CERTIFICATION AGENCY

(Chairman)

(Director)

(Dy. Director-Accounts)

For M/S NARAYAN CHAND & ASSOCIATES
Chartered Accountants

Firm registration number: 020210C

Membership No: 534849

FCA NARAYAN CHAND (PRO)

Place: DEHRADUN

Date: 20/11/2021

Place: Dehradun

Dated:

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M/S UTTARAKHAND STATE SEED AND ORGANIC PRODUCTION CERTIFICATION AGENCY											
Depreciation as per Income tax Act											
Description	Rate of Depreciation	Opening	Additions		Deletion During The Year	Block	Depreciation During The period				Closing
		WDV as on 01.04.2020	More than 180 days	Less than 180 days			On Opening WDV	On additions more than 180 days	On additions less than 180 days	Total depreciation for the year	Written down value as on 31.03.2021
		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HEAD OFFICE FURNITURE	10%	47,21,876.96	77,732	2,500	-	48,02,109	4,72,188	7,773	125	4,80,086	43,22,023
BRANCH COMPUTER	40%	1,45,858.28	-	-	-	1,45,858	58,343	-	-	58,343	87,515
BRANCH ELECTRIC EQUIPMENTS	15%	4,41,867.00	-	-	-	4,41,867	66,280	-	-	66,280	3,75,587
BRANCH EQUIPMENTS	15%	4,14,168.55	-	-	-	4,14,169	62,125	-	-	62,125	3,52,043
BRANCH FURNITURE	10%	4,21,774.10	-	-	-	4,21,774	42,177	-	-	42,177	3,79,597
BRANCH OFFICE EQUIPMENTS	15%	9,46,065.70	-	17,340	-	9,63,406	1,41,910	-	1,301	1,43,210	8,20,195
BRANCH SECURITY EQUIPMENTS	15%	13,274.20	-	-	-	13,274	1,991	-	-	1,991	11,283
HEAD OFFICE COMPUTER	40%	53,651.20	-	-	-	53,651	21,460	-	-	21,460	32,191
HEAD OFFICE ELECTRIC EQUIPMENTS	15%	7,13,776.65	-	-	-	7,13,777	1,07,066	-	-	1,07,066	6,06,710
HEAD OFFICE EQUIPMENTS	15%	40,00,696.42	48,500	3,52,239	-	44,01,435	6,00,104	7,275	26,418	6,33,797	37,67,638
HEAD OFFICE KITCHEN EQUIPMENTS	15%	47,216.35	-	-	-	47,216	7,082	-	-	7,082	40,134
HEAD OFFICE LAB EQUIPMENTS	15%	9,56,160.25	-	-	-	9,56,160	1,43,424	-	-	1,43,424	8,12,736
HEAD OFFICE OTHER EQUIPMENTS	15%	5,21,070.25	-	-	-	5,21,070	78,161	-	-	78,161	4,42,910
HEAD OFFICE SECURITY EQUIPMENTS	15%	1,368.90	-	-	-	1,369	205	-	-	205	1,164
HEAD OFFICE VEHICLES	15%	40,55,500.65	-	-	-	40,55,501	6,08,325	-	-	6,08,325	34,47,176
ZONAL OFFICE ELECTRIC EQUIPMENTS	15%	73,800.95	-	-	-	73,801	11,070	-	-	11,070	62,731
BIOMETRIC MACHINE- DEHRADUN	10%	16,349.50	-	-	-	16,350	1,635	-	-	1,635	14,715
GRO- OUT BUILDING/ TRAINING CENTRE CONSTRUCTION	5%	4,78,503.15	-	-	-	4,78,503	23,925	-	-	23,925	4,54,578
HEAD OFFICE BUILDING - DEHRADUN	5%	3,42,95,000.00	-	-	-	3,42,95,000	17,14,750	-	-	17,14,750	3,25,80,250
HEAD OFFICE - WATER GERMINATION & COOL CHAMBER	15%	18,77,233.10	-	-	-	18,77,233	2,81,585	-	-	2,81,585	15,95,648
PLASTIC CREATES	10%	1,20,802.10	-	-	-	1,20,802	12,080	-	-	12,080	1,08,722
SEED PILERS	15%	84,184.30	-	-	-	84,184	12,628	-	-	12,628	71,557
ASSETS Trf. (U.P. Seed certification agency)	10%	41,60,154.38	-	-	-	41,60,154	4,16,015	-	-	4,16,015	37,44,139
BUILDING (Seed laboratory dehradun)	10%	1,00,18,000.00	-	-	-	1,00,18,000	10,01,800	-	-	10,01,800	90,16,200
BUILDING UNDER CONSTRUCTION AT JASPUR	0%	1,60,22,477.00	-	-	-	1,60,22,477	-	-	-	-	1,60,22,477
BUILDING UNDER CONSTRUCTION AT RUDRAPUR	0%	2,40,36,300.00	-	25,99,946	-	2,66,36,246	-	-	-	-	2,66,36,246
TOTAL ASSETS		10,86,37,129.94	1,26,232	29,72,025	-	11,17,35,387	58,86,332	15,048	27,843	59,29,224	10,58,06,163

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UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

MISCELLANEOUS EXPENSES :
(As at March 31st, 2021)

PARTICULARS	Balance as on 31.03.2021
Office Expenses	237666.00
Chairman Office Expenses	1750321.00
Advertisement Expenses	159499.00
Electricity Expenses	403694.78
House Tax & Water Tax	24550.00
Legal & Professional Expenses	98666.00
Medical Expenses	560189.00
Casual Expenses	1171839.00
Miscellaneous Expenses at Dehradun Office	189383.00
Miscellaneous Expenses at Regional Office	144924.00
Postage & Courier Expenses	32446.00
Professional Expenses	12500.00
Repair & Maintenance (Computer & Furniture)	566856.00
Telephone & Mobile Expenses	327306.00
Bank Charges	4400.75
Total (Rs.)	5684240.53





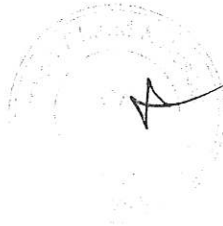




UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

ORGANIC WING-OPERATIONAL EXPENSES
(As at March 31st, 2021)

PARTICULARS	Balance as on 31.03.2021
APEDA & ISO Fee	27280.59
Sample Testing Fee	138452.00
Advertisement Expenses	49489.00
Exposure visit/seminar/Traning Expenses	450000.00
Casual Expenses	252878.00
Travelling Expenses	171008.00
Vehicle Rent	370133.75
Total (Rs.)	1459241.34



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UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

EXPENSES PAYABLE

PARTICULARS	Balance as on 31.03.2021
Chairman Office Expenses - Payable	87000.00
Electricity Instrument Expenses Payable	28541.00
Office Cleaner Exp. Payable	11278.00
Pratsahan Dhanrashi (Organic and Seed Certification) Provision	7864040.00
Telephone Internet Expenses Payable	2000.00
Travelling Expenses Payable	326455.00
Vehile Petrol & Running Exp, payable	11500.00
Misellaneous Exp - Payable	33828.00
Postage & Stamps - Payable	1259.00
Printing & Stationery - Payable	905.00
Water Bill - Payable	6812.00
Total (Rs.)	8373618.00




UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

SEED CERTIFICATION FEE

PARTICULARS	Balance as on 31.03.2021
Seed Certification Fee	90750264.57
Total (Rs.)	

ORGANIC CERTIFICATION FEE

PARTICULARS	Balance as on 31.03.2021
Organic Certification Fee	2910592.43
Organic Inspection Fee	3516000.00
Organic Registration Fee	211000.00
Organic Renewal Fee	250000.00
Organic Scope Certification Fee	15500.00
Organic Transaction Certification Fee	651000.00
Organic Travel Time	308000.00
Total (Rs.)	7862092.43






UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

Tax Deducted at Source

PARTICULARS	Balance as on 31.03.2021
T.D.S. (2006-07)	109976.00
T.D.S. (2008-09)	373892.00
T.D.S. (2009-10)	1003419.00
T.D.S. (2010-11)	41047.00
T.D.S. (2011-12)	482388.60
T.D.S. (2012-13)	380845.00
T.D.S. (2013-14)	2255.00
T.D.S. (2014-15)	375275.00
T.D.S. (2015-16)	455730.00
T.D.S. (2016-17)	327000.00
T.D.S. (2017-18)	362660.30
T.D.S. (2018-19)	148934.00
T.D.S. (2019-20)	91068.00
T.D.S. (2020-21)	243929.23
Income Tax Recovery	7970888.00
Total (Rs.)	12369307.13

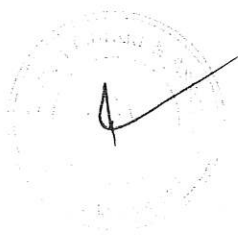
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UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

Security Deposited

PARTICULARS	Balance as on 31.03.2021
Electricity New Bldg Ddun	34531.00
Electricity Security seed lab Rudrapur	19200.00
U.P.C.Ltd.	11700.00
Electricity Security Jaspur	6500.00
B.S.N.L.	49075.00
Uttaranchal Fish Reservoir	173592.00
Total (Rs.)	294598.00



for [Signature] [Signature] Anish

UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

CASH & BANK BALANCE :
(As at March 31st, 2021)

PARTICULARS	Balance as on 31.03.2021
BANK ACCOUNTS:	
Axis Bank (A/c No 911010026550477)	6012555.11
Ganga Yamuna Gramin/Utt. Gramin Bank (A/c No. 4143020322)	46424.00
Indian Overseas Bank (A/c No. 32140100017461)	44944571.87
Nainital Bank Ltd.- Bazpur (A/c No. 2009822)	9986.00
Nainital Bank Ltd.- Gaderpur (A/c No. 2001883)	50888.30
Nainital Bank Ltd.- Juspur (A/c No. 2003319)	59105.19
Nainital Bank Ltd.- Kashipur (A/c No. 20011040)	17557.15
Nainital Bank Ltd.- Ramnagar (A/c No. 1001091)	48379.27
Nainital Bank Ltd.- Rudrapur (A/c No. 2004028)	49739.90
Nainital Bank Ltd.- Seed Lab - Rudrapur (A/c No. 2006467)	17628.45
Nainital Bank Ltd.- Sitarganj (A/c No. 200133)	47320.27
Nainital Bank Ltd. (Per. Bhawan Reserve) (A/c No. 2001354)	4847084.40
State Bank of India (A/c No. 30063753662)	18054.28
Nainital Bank Ltd. (A/c No. 200353)	877603.75
HDFC Bank (A/c No. 50100219324693)	617496.18
Total (Rs.)	57664394.12





UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

INVESTMENTS IN FDR :
(As at March 31st, 2021)

PARTICULARS	Balance as on 31.03.2021
Indian Overseas Bank -FDR	21484349.00
The Nainital Bank - FDR	64200730.00
Union Bank of India FDR	164463965.19
Total (Rs.)	250149044.19

UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BY PASS, RING ROAD, NEHRUGRAM
DEHRADUN, UTTARAKHAND

CAPITAL FUND ACCOUNT
(As at March 31st, 2021)

PARTICULARS	Balance as on 31.03.2021
CAPITAL FUND ACCOUNT (UP SEED CERTIFICATION)	17070382.38
CORPUS FUND	388115411.00
DEPRECIATION FUND	21644853.60
GROUP GRATUITY FUND	3909950.00
Total (Rs.)	430740596.98

उत्तराखण्ड स्टेट सीड एण्ड ऑर्गेनिक प्रोडक्शन सर्टीफिकेशन एजेंसी



तृतीय तल, किसान भवन, रिंग रोड देहरादून
फोन नं० 0135-2671861
ई-मेल ussopca@gmail.com

USOCA
NPOP/NAB/001

आर्थिक चिठ्ठा
वित्तीय वर्ष 2021-22

22-23

J N GUPTA & CO

Chartered Accountants

First Floor, Chagan Lal Building, Panditwari Chakrata Road,
Dehradun - 248006
Contact No. 9001893895, 7017815755
Email: jnguptaca@icai.org



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INDEPENDENT AUDITOR'S REPORT

To

THE DIRECTOR

UTTARAKHAND STATE SEED AND ORGANIC PRODUCTION CERTIFICATION AGENCY,
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BYE PASS, RING ROAD
NEHRUGRAM, UTTARAKHAND

We have examined the attached Balance Sheet of UTTARAKHAND STATE SEED AND ORGANIC PRODUCTION VERTIFICATION AGENCY situated at Third Floor, Kishan Bhawan, Mussoorie Bye Pas, Ring Road, Nehru Gram, Uttarakhand, as at 31st March, 2022 and the annexed Income and Expenditure Account the period ended on that date. These financial statements are the responsibility of the Society Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with 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 of material misstatement. An audit includes examining on a 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 evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

- (i) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (ii) In our opinion, proper books of accounts have been kept by the Society as far as appear from our examination of those books.
- (iii) The statements of account dealt with in this report are in agreement with the books of account.



(iii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, gives the information in the manner so required and give a true and fair view:

- In the case of the Balance Sheet, of the state of affairs as at 31st March, 2022.
- In the case of the Income and Expenditure Account, of the excess of Income over Expenditure for the period ended on that date.

FOR J N GUPTA & CO
CHARTERED ACCOUNTANTS
(FRN: 006569C)



A handwritten signature in black ink, appearing to read 'J Kaur'.

CA JARMENDER KAUR
(FCA, PARTNER)
M.NO.429873

UDIN: 22429873AVIICX2940

DATED: 26.09.2022

PLACE: DEHRADUN

UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOOREE BYE PASS, RING ROAD, NEHRUGRAM, DEHRADUN, UTTARAKHAND
BALANCE SHEET
(As at March 31.03.2022)

LIABILITIES	AMOUNT	T.AMOUNT	ASSETS	AMOUNT	T.AMOUNT
<u>CAPITAL FUND ACCOUNT</u>			<u>FIXED ASSETS</u>		103,610,867.1
Opening Balance	430,740,596.98		(As per Annexure "A")		
Add: Surplus During the Year	1,870,481.01				
Less: Grant utilized/Trf	20,106,894.00	412,504,183.99	<u>INVESTMENT</u>		155,707,980.1
<u>FIXED ASSETS GRANT</u>			<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
Grant -1 (Fixed Assets)	85,613.65		Deposits (Ann "B")	294,598.00	
Grant -2 (Fixed Assets)	265,951.56	498,936.70	Advances (Ann "C")	111,746,618.00	
Grant -3 (Fixed Assets)	147,371.49		Sundry Debtors (Ann "D")	(9,740,059.39)	
<u>CURRENT LIABILITIES & PROVISIONS</u>			TDS (Ann "E")	13,325,280.13	
Provisions(Ann "G")	5,663,332.00		Germination Paper in Stock	97,104.00	
Sundry Creditors (Ann "H")	25,000.00		Tag in Stock	1,213,893.00	
Security Deposits (Ann "I")	132,073.00	5,820,405.00	Bank (Ann "F")	42,563,842.03	
			Duties & Taxes	3,402.00	159,504,677.1
		418,823,525.69			418,823,525.1

"As per our separate audit report of even dated annexed"

UTTARAKHAND STATE SEED & ORGANIC
PRODUCTION CERTIFICATION AGENCY

FOR J N GUPTA & C
CHARTERED ACCOUNTANT

FRN:-006569C



CA Tarmender Kai

FCA Partn:

M.No. 42987

UDIN:22429873AVIICX294

(Chairman)

PLACE : DEHRADUN

DATED : 26.09.2022

(Director)

(Joint Director -Accounts)

UTTARAKHAND STATE SEED & ORGANIC PRODUCTION CERTIFICATION AGENCY
THIRD FLOOR, KISHAN BHAWAN, MUSSOORIE BYE PASS, RING ROAD, NEHRUGRAM, DEHRADUN, UTTARAKHAND
INCOME & EXPENDITURE ACCOUNT
(For the year ended 31.03.2022)

EXPENDITURE	AMOUNT	T.AMOUNT	INCOME	AMOUNT	T.AMOUNT
Germination Paper consumed		728,146.00	Certification Fees		
Tag Expenses		3,714,273.44	Organic	35,505,139.97	
Employee's Expenses			Seed	97,221,056.01	132,726,195.98
Salary Organic	3,739,888.00		Bank Interest		10,851,002.00
Salary SCO	655,130.00		Misc Receipts		1,658,483.00
Salary Seed	63,098,418.00				
Outside Service Provider (Seed)	19,004,692.00				
Outside Service Provider (Organic)	3,648,163.00				
Outside Protsahan Allowance	3,168,555.00				
Protsahan Dhanrashi	4,305,903.00	97,620,749.00			
Group Gratuity		24,397,469.00			
Organic Cerification Expenses (Schedule)		3,277,352.92			
Office Rent		621,396.00			
Printing & Stationery		249,984.00			
Seed Lab Expenses		100,860.00			
Travelling & Conveyance		970,592.00			
Vehicle Hiring & Running Expenses:					
Petrol & Diesel Expenses (Deptt.)	840,954.00				
Insurance, Repair & Maintenance (Deptt.)	878,299.00				
Vehicle Hiring Expenses	721,409.00	2,440,662.00			
Miscellaneous Expenses:					
(As per Schedule)		3,686,790.60			
Depreciation		5,556,925.02			
Being Surplus trf to Capital Fund A/c		1,870,481.01			
		145,235,680.98			145,235,680.98

"As per our separate audit report of even dated annexed"

UTTARAKHAND STATE SEED & ORGANIC
 PRODUCTION CERTIFICATION AGENCY

FOR J N GUPTA & CO
 CHARTERED ACCOUNTANTS
 FRN:-006569C

(Chairman)

PLACE : DEHRADUN
 DATED : 26.09.2022

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 Director

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 (Joint Director -Accounts)

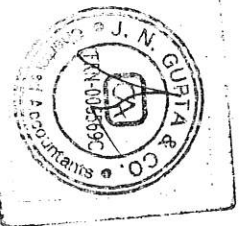


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CA Tarmender Kaur
 FCA Partner
 M.No. 429873
 UDIN:22429873AVIICX2940

ANNEXURE A - FIXED ASSETS

Description	Rate of Depreciation	Opening WDV as on 01.04.2021	Addition			Total	On Opening WDV	Depreciation			Closing WDV as on 31.03.2022
			More than 180 days	Less than 180 days	Deletion during the year			on additions more than 180 Days	on additions less than 180 Days	Total Depreciation during the year	
Head Office Furniture	10%	4,322,023		24,780.00		24,780.00	432,202.30	-	1,239.00	433,441.30	3,913,361.70
Branch Computer	40%	87,515				-	35,006.00	-	-	35,006.00	52,509.00
Branch Electrical Equipments	15%	375,587				-	56,338.05	-	-	56,338.05	319,248.95
Branch Equipments	15%	352,043				-	52,806.45	-	-	52,806.45	299,236.55
Branch Furniture	10%	379,597				-	37,959.70	-	-	37,959.70	341,637.30
Branch Office Equipment	15%	820,195	58,500.00			58,500.00	123,029.25	8,775.00	-	131,804.25	746,890.75
Branch Security Equipments	15%	11,283				-	1,692.45	-	-	1,692.45	9,590.55
Head Office Computer	40%	32,191				-	12,876.40	-	-	12,876.40	19,314.60
Head Office Electric Equipments	15%	606,710		61,550.00		61,550.00	91,006.50	-	4,616.25	95,622.75	572,637.25
Head Office Equipments	15%	3,767,638		9,110.00		9,110.00	565,145.70	-	683.25	565,828.95	3,210,919.02
Head Office Kitchen Equipments	15%	40,134				-	6,020.10	-	-	6,020.10	34,113.90
Head Office Lab Equipments	15%	812,736				-	121,910.40	-	-	121,910.40	690,825.60
Head Office Other Equipments	15%	442,910				-	66,436.44	-	-	66,436.44	376,473.16
Head Office Security Equipments	15%	1,164				-	174.58	-	-	174.58	989.29
Head Office Vehicles	15%	3,447,176	1,482,144.00			1,482,144.00	517,076.33	222,321.60	-	739,397.93	4,189,921.58
Zonal Office Electric Equipments	15%	62,731				-	9,409.58	-	-	9,409.58	53,320.93
Bio-Metric Machine Dehradun	10%	14,715				-	1,471.45	-	-	1,471.45	13,243.05
GRO-OUT Building/ Training Centre Construction	5%	454,578				-	22,728.90	-	-	22,728.90	431,849.10
Head Office Building - Dehradun	5%	32,580,250				-	1,629,012.50	-	-	1,629,012.50	30,951,237.50
Head Office- Water Generation & Cool Chamber	15%	1,595,648				-	239,347.20	-	-	239,347.20	1,356,300.80
Plastic Creates	10%	108,722				-	10,872.20	-	-	10,872.20	97,849.80
Seed Pliers	15%	71,557				-	10,733.55	-	-	10,733.55	60,823.45
Assets Trf. (U.P. Seed certification Agency)	10%	3,744,139				-	374,413.90	-	-	374,413.90	3,369,725.10
Building (Seed Laboratory Dehradun)	10%	9,016,200				-	901,620.00	-	-	901,620.00	8,114,580.00
Building under Construction at Jaspur	0%	16,022,477	1,725,546.00			1,725,546.00	-	-	-	-	17,748,023.00
Building under Construction at Rudpur	0%	26,636,246				-	-	-	-	-	26,636,246.00
TOTAL		105,806,163	3,266,190.00	95,440.00	-	3,361,630.00	5,319,289.92	231,096.60	6,538.50	5,556,925.02	103,610,867.92



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ANNEXURE B - DEPOSITS

Particulars	Amount
Electricity Connection.- Security	34,531.00
Electricity Security Deposit.-Seed Lab.-Rudrapur	19,200.00
Security Deposit.- Electricity (U.P.C.L.)	11,700.00
Security Deposit - Electricity Jaspur	6,500.00
Security Deposit.- Telephone	49,075.00
Uttranchal Fish Reservoir	173,592.00
Total	294,598.00

ANNEXURE C - ADVANCES

Particulars	Amount
Advance Tax (AY 2015-16)	459,618.00
Block Development Office - Bhimtal Nainital	1,000,000.00
Block Development Office - Pithoragarh	3,100,000.00
Block Development Officer - Chakrata	1,000,000.00
Block Development Officer - Rudrapur	1,000,000.00
Digaster Relief Fund - Pauri (Advance)	20,000,000.00
Director Horticulture Ranikhet Alomra	4,044,000.00
Executive Eng. Nirman Khand P.W.D. - Narendranagar	12,119,000.00
Executive Eng. PWD Narendranagar (Road)	56,500,000.00
Shri Gauri Shankar - Advance	24,000.00
Uttarakhand Krishi Utpadan Vipan Board - R.Pur	12,500,000.00
Total	111,746,618.00

ANNEXURE D - SUNDRY DEBTORS

Particulars	Amount
Organic Certification Debtors	(9,605,325.42)
Seed Certification Debtors	(134,733.97)
Total	(9,740,059.39)

11.11.19

22/19



ANNEXURE E - TDS

Particulars	Amount
Income Tax Recovery	7,970,888.00
T.D.S.-2006-07	109,976.00
T.D.S.- 2008-09	373,892.00
T.D.S.- 2009-10	1,003,419.00
T.D.S.- 2010-11	41,047.00
T.D.S.- (2011-2012.)	482,388.60
T.D.S. (2012-13)	380,845.00
T.D.S. (2013 -14)	2,255.00
T.D.S. (2014-15)	375,275.00
T. D.S. (2015-16)	455,730.00
T.D.S (2016-17)	327,000.00
T.D.S.(2017-18)	362,660.30
TDS (2018-19)	148,934.00
TDS (2019-20)	91,068.00
TDS (2020-21)	243,929.23
Tds (2021-22)	955,973.00
Total	13,325,280.13

ANNEXURE F - CASH & BANK BALANCE

Particulars	Amount
Cash in Hand	-
Axis Bank.-Saving A/c No.-911010026550477.	1,061,850.50
Ganga Yamuna Gramin/ Utt. Gramin BankA/c-4143020322	16,965.00
HDFC Bank A/c No. 50100219324693	180,842.02
Indian Overseas Bank A/c No. 32140100017461 (New)	35,892,375.37
Nainital Bank Ltd.- Bazpur	35,429.00
Nainital Bank Ltd.- Gaderpur	27,850.30
Nainital Bank Ltd.- Juspur	2,645.93
Nainital Bank Ltd.- Kashipur	26,446.15
Nainital Bank Ltd.- Ramnagar	15,855.27
Nainital Bank Ltd.- Rudrapur	12,672.80
Nainital Bank Ltd.- Seed Lab.- Rudrapur	35,603.45
Nainital Bank Ltd.- Sitarganj	3,576.27
Nainital Bank(Per.Bhawan Reserve)A/c.-2001354	2,809,411.59
State Bank of India Saving A/c. No.-30063753662	18,965.28
The Nainital Bank Ltd.- A/c No.-200353	2,423,353.10
Total	42,563,842.03



ANNEXURE G - PROVISIONS

Particulars	Amount
Casual Expenses Payable	59,208.00
E.P.F.- Organic Staff - Payble	57,904.00
E.P.F. - Seed Certification Staff - Payble	15,339.00
E.P.F.- Seed Contract - Payable	246,087.00
Medical Expenses - Payble	56,847.00
Office Clener / Garden Wages Expenses Payable	6,257.00
Protsahan Dhanrashi -Seed / Organic Staff-Payble	4,305,903.00
Tag Payable	674,880.00
T.D.S. - Payble	13,048.00
Travelling Expenses - Payble	192,849.00
Vehicle Repair & Maintenance Payable	35,010.00
Total	5,663,332.00

ANNEXURE H - SUNDRY CREDITORS

Particulars	Amount
Gaya Dutt	10,000.00
Ikbai Ahmed	5,000.00
Matver Singh	10,000.00
Total	25,000.00

ANNEXURE I - SECURITY DEPOSITS PAYABLE

Particulars	Amount
Ambika Printing House (Printing Security)	5,000.00
New Art Press - Dehradun.	10,000.00
Raj Printing House-Vikasnagar (Printing Security)	10,000.00
Safari Tour & Travels - Dehradun.	10,000.00
Sarla Agency	13,000.00
Security Deposit - Misellenious	58,462.00
Security Deposit - Printing	2,611.00
The Print Mall	5,000.00
Uttarakhand Chemieals	18,000.00
Total	132,073.00



MISCELLANEOUS EXPENSES

Particulars	Amount
Water & Electricity Expenses	522,923.00
Office Cleaner Expenses	284,937.00
Misc Expenses	308,670.48
Exposure visit (Seed)	94,142.00
Chairman Office Expenses	60,000.00
Computer & furniture (Schedule)	561,217.00
Postage & courier	29,205.00
Telephone	198,998.34
Advertisement	199,999.78
Casual Seed Expenses	822,799.00
Legal & professional	64,746.00
Medical Expenses	444,453.00
Audit & professional	94,700.00
Total	3,686,790.60

ORGANIC CERTIFICATION EXPENSES

Particulars	Amount
EXPOSURE VISIT / SEMINAR / TRAINING EXP	102,616.00
Advertiesment Expenses - Organic	100,000.00
APEDA & I.S.O Fee & Exp.	834,570.92
Casual Expenses - Organic	69,221.00
Organic Sample Testing Fee	57,584.00
Postage & Stamps - Organic	8,406.00
Printing & Statonery - Organic	86,989.00
Travelling Expenses - Organic Staff	616,280.00
Vehicle Rent - Organic	1,401,686.00
Total	3,277,352.92

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