### Ravi Kengua & Co. Chartered Accountant



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### FORM No. 10B [See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

I have examined the balance sheet of KORAPUT FARMERS ASSOCIATION [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at 31-MAR-2024 and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In my opinion and to the best of my information, and according to information given to me, 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 \* fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2024** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2024**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For Ravi Kengua & Co. Chartered Accountant (Firm Regn No.: 0326115E)

Proprietor

Membership No: 203129

Place :Rayagada Date : 31-Aug-2024

UDIN: 24203129BKBKII8231

	`					ANNEXUR								
	4	DAN -541	audit		Staten	nent of pai								
	1.	PAN of the				AACTK258		4000014	TION					
2	2.	Name of th				2024-2025	TFARMERS	ASSOCIA	TION					
3	3.	Assessmen					PR-2023 to	24 144 0	2024					
í	4.	Previous Y	ear Address of th											
	5.					764020, IN	agar , Firs	st Line, ,	First Line, Ko	oraput , ODI	SHA, 			
	6.		esses, if appli	icable		No								
5	7. 8.	Type of the Whether th	auditee e auditee is e	established u	under an	Society Yes								
	9.	Details of re	egistration/pro	ovisional reg	gistration or a	pproval/ provisional approval or notification of the auditee under the price is a signification of the auditee under the price is a signification which are value.								
		during the registration	orevious year /approval the	should be p	provided, how	vever where the auditee has got the registration/approval after provision is provided)								
		Section und		Date of		Registration/Approval/		Authority (		Date from				
			orovisionally	registration/provisional		Notification			n/provisional		n//provisiona			
			or approved/	registration or approval/		Registration		registratio			n/approval/pr			
		1	y approved		ly approval/	(URN), if av	/ailable	approval/p		ovisional				
		/notified		)	(dd/mm/yyyy	(2)		approval	or notification		otification is d/mm/yyyy)			
			1)		(2)	(3)		(4)		(5)				
Registration Details		Clause (a) of sub-section (1) of section 12AB of the Act Clause (i) of second		-section (1) of tion 12AB of the		AACTK2583QE20070		Commisioner of Income Tax		01-Apr-2021				
		proviso to sub-section section 80	n (5) of	06-061-2021		1		Income Tax						
		Act												
	10.	10(a) Details	of all the Auth	or (s)/ Founde	er (s)/ Settlor (s	)/Trustee (s)/	Members of so	ociety/Membe	ers of the Gover	ning Council/	Director (s)/			
		Name of person	Relation	Relation Other	Percentage of shareholding in case of	Unique Identificatio Number	Id Code	PAN Or Aadhar	Whether there is any change in relation	If yes, specify the change	Address/For eign Address			
					shareholder				during previous year of audit Yes/No					
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			
		Braja Sundar Mishra	Members of society	(0)		ADBPM558 4H	PAN	Yes	No	(5)	D-7 Plot-116(P) Dumduma-			
		Wiisiira									A Jagamara			
						7					Bhubanesw ar,Khandag iri			
											S.O,jagama ra,KHORDA ,Odisha,751			
		0'4			-	EEW/DD700	PAN	Yes	No		030 INDIA PR Peta			
		Gita Pradhan	Members of society			EEWPP789 4P	FAN	162	140		,Kumbhar Street			
											Jeypore,Pr asadraopet			
											a S.O,Jeypur, KORAPUT, Odisha,764 003 INDIA			
		Sarat Kumar Patnaik	Members of society			AHWPP446 7D	PAN	Yes	No		Kanheiput, Koraput,Ko raput H.O,Korapu			
											t Town,KOR APUT,Odis ha,764020			

		Dutil Naya		Members of society	f		CKLPN142 0J	PAN	Yes	No	Pakjhola,Se miliguda Koraput,Pa kjhola B.O,Similig uda,KORA PUT,Odish
		n ´	anarya udhury	society	f		AMNPC473 9M	PAN	Yes	No	a,764036 INDIA Pujariput,K oraput,Kor aput H.O,Korapu t Town,KOR APUT,Odis
			adhar udhury	Members of society	ıf		ADLPC881 2G	PAN	Yes	No	ha,764020 INDIA Mali Street,Kora put,Korapu t H.O,KORA PUT,Odish a,764020 INDIA
		Mali		Members of society			GORPM209 3N		Yes	No	Umuri,Kora put,Umuri B.O,Umuri, KORAPUT, Odisha,764 021 INDIA
		10(b	) In cas	se if any of the neficial owners	persons [as m	entioned in ro	w 10(a)] is not a on at any time di	an individual, t	hen provide th	ne following de	tails of the natural persons
		Nam		Unique Identificatio Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether	If yes, specify the change	Address/Foreign Address
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	11.	Obje	Reli Reli Edu Med Yog Pres	servation of e servation of r	nonuments o	r places or o	atersheds, fore objects of artist eral public utili	tic or historic		No Yes No No No Yes No No	
	12.	(i)					ition referred to		11 or 12.	No	
ts			has a		dertaken mo		the objects wh				
Objects		(ii)	If yes	, please furn	ish following	information:-	-				
ŏ			(B)	Whether an a form and ma said adoption sub-section (	application for nnerwithin the n or modificat 1) of section	r registration e stipulated   ion, as per s 12A.	n has been ma period of thirty sub-clause (v)	days from to of clause (ac	he date of c) of	No	
							arding applica	tion for regis	tration unde	r sub-clause	(v) of clause (ac) of
			I ⊢	S.No	1) of section Date of Application	Status	of registration lication	in pursuand	or cano	cellation on such	URN of such registration
ent	13.	(i)		e the auditee			sional registrat			No	
eme		(ii)			activities have te of commer		ed during the	p <b>revious</b> yea	ar		
Commencement of activities			If the sub-cappro	answer to 13 lause (iii) of	B(i) is yes, wh clause (ac) of	ether application	ation for regist  (1) of section  to to clause (2)	12A or app	lication for		

	4	and reco in respe paymen made by person Journal	ct of ts / the	Yes	Yes	Yes				No		Yes
	3	wherever issued the pers	er o son	Yes	Yes	Yes		,		No		Yes
	2			Yes	Yes	Yes				No		Yes
	1	Cash bo		Yes	Yes	Yes				No		Yes
	(1)		ook N	(3) Yes	(4) Yes	(5) Yes	(6)		(7)	Officer that books of accoun ts are kept at such place under proviso to sub-rul e (3) of rule 17AA (8)	(9)	(10) <b>Yes</b>
							Address of such Place	Date o decision manage to keep accours such p	on by gement p nt at	er intimat ed to Assess ing	Date of intimation to Assessing Officer	
	S.No	o. Nature o Books of Account	e r r t	er maintai ned by the	Wheth er maintai ned in a comput er system ,(Yes/ No)	office(	If maintained at any place					Wheth er the books of accour t have been audited (Yes/No)
4.	(i) (ii)	maintained 17AA by the Provide the	in the f e audite followi	form and ee ing deta	d manne	er and at s	cuments have been kept such place as prescribed account and other docu	under ru ments	ule	Yes		
4	(;)	1	Applic	cation	ар	plication		or ba ar	r cancel ased on pplication	lation such on	registration	
		section 12A clause (23C S.No		olication ction	for appr	oval unde	clause (ac) of sub section clause (iii) of the first page gistration in pursuance of	roviso to	0	teaistration	URN of such	

	,										
		5	Copies of	Yes	Yes	Yes			No		Yes
			bills,								
			whether								
			machine								
			numbered								
			or otherwise								
			serially					,			
			numbered,								
			wherever								
			such bills								
			are issued							1.0	
			by the								
			assessee, and copies								
			or								
			counterfoils								
			of machine								
			numbered								
			or otherwise								
			serially								
			numbered								
			receipts								
			issued by								
			the								
			assessee								
		6	Any other	Yes	Yes	Yes			No		Yes
			book that								
			may be								
			required to								
			be								
			maintained								
			in order to								
			give a true and fair view								
			of the state								
			of the affairs								
			of the								
			person and								
			explain the								
			transactions								
			effected								
	15.	Where	, in any of the p	rojects/ir	stitutions	s run by a	auditee, one of the charita	ble purposes	s advancer	ment of any other	object
			eral public utility	y then,-?		-					
<u></u>		(A)					by the auditee which is in		No		
5							in proviso to clause (15) of				
Public Utility		(B)					ich activity vis-?-vis total r				
72		(C)					de, commerce or busines		No		
1 1							ng out of such advanceme	ent of any			
ers		(D)	other object of						NI-		
e		(D)					any service in relation to		No		
f G					for any c	onsidera	tion as referred to in provi	iso to clause			
100		/ <b>C</b> \	(15) of section		of roccin	t from o	ich activity via 2 via total r	roccinto			
le		(E)					ich activity vis-?-vis total r		No		
e		(F)					e is undertaken in the cou		140		
Advancement of General	16	16 2 4 2					other object of general pr receipts from such activit		of that proje	act/institution	
e ≥	16.					e annual	receipts from such activit			nnual receipts fror	
¥		S.No.	Name of Proje	เดม เกรนน	HOH					nnuai receipts fror A and 15D (In Rs.	
		Total						activities reli	eu III 13/	and 150 (III KS.	
0	17.		hether the aud	itee has	any husir	ness und	ertaking as referred to in s	sub-section	No		
Busine	17.		of section 11	nee nas	urry Dusii	iooo unu	ortaning as referred to in a	3000001			
Sugar Sugar				de the fo	llowing d	etails of t	he business undertaking:				
	1.	(11)	, co, alon provi	25 1.10 10				1			

			Nature of Bus Undertaking	siness	Sector		Sub	Secto	ir	Bus	siness de	Wheth separations books account have I maintafor the busine under g	ate of int peen ained e ess	Income from the business undertaking for the previous year which is not to be included in the total income of the audite as per sub-section (4) of section 11	from bu un g f pre ye is ince the as suin (	come m the siness dertakin or the evious ar which to be cluded in e total come of e auditee per per be-sectio 4) of ction 11
	10				1				_	Ļ		No				
Business Incidental to Objects	18.	(i)	Whether the as referred in									No				
Obje			of section 11	, as the ca	ise may be											
\$		(ii)	If yes, then p			tails of sucl	n busine	ess:								
ntal			(b) Sector	oi busines	5											
Side			Sub Sec													
<u>u</u>			Busines		books of ac	count hous	hoon m	ointoir	and for the	o b	ninono	No				
Jes			(d) Whethe									No				
Susi			auditee													
ш_			(e) Profits a							ed a	at source	referre	ed to i	n sections	1940	or 194 I
			or 194H or 19		to or the add	itee on will	OII LUX II	as bec	on acadot	cuc	at Source	relette	, a to 11	300000113	1040	01 1340
TDS on receipts		Nam e of the dedu ctor	deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted a source	busine	,comm r ess(Rs	Activity of rendering y service relation to any trade, con erce or businesse.	jan in o nm	Others(s ify the nature)(F		iture	income ipt in cor 7 or 8 vis from busine incider the attainm of the objects the audited Rs.)	olumn which ss tal to ent of	separat e books of account have been maintai ned for activitie s income/ receipt which is mention ed in column 10(Yes/
		(1)	(2)	(3)	(4)	(5)		6)	(7)	10	(8)		(9)	(10		No) (11)
	20.		ther the provi icable.	sions of tv	venty second	proviso to	ciause	(230)	of section	10	or sub-s	ection (	(10) 0	section 13	are	No
	21.	Whe	ther auditee h													
	22. 23.		I Sum of dona ations not rep								r the pre	vious y	ear			0
	20.	(i)	Donations r	eceived by	y fund or trus	t or instituti					approved	under				0
		/275			ion (2) of sec		on of #-	0 6141	too while	~	alifica for	. dc d	tio-			
utions		(ii)	under section	on 80G (ot	y fund or trus her than thos -clause (iv) o	se donation	s qualif	ying ui	nder claus	se (t	o) of sub					0
Voluntary contributions		(iii)	Donations r institution of sub-clause (2) of section	eceived by f the audito (iv) of clau on 80G and	y fund or trus ee approved ise (a) of sub d which are retion (5) of se	et or ( under o-section not			ations exc			2000				0
>			Donations reinstitution of sub-clause (2) of section	f the audito (iv) of claus on 80G and	y fund or trus ee approved ise (a) of sub d which are r ction (5) of se	under o-section not	trus insti edu othe	ts and itution cation	received institutior or trust or al institution ical institu	n or r an ons	from any y univers or any h	y fund o sity or o ospital	or other or			0

			instit sub- (2) of eligib 80G	ations received by fund or trust or ution of the auditee approved under clause (iv) of clause (a) of sub-section f section 80G and which are not ble under sub-section (5) of section	(c)	Others < P	lease specify th	e nature >	0
			instit sub- (2) o	ations received by fund or trust or ution of the auditee approved under clause (iv) of clause (a) of sub-section if section 80G and which are not ble under sub-section (5) of section	(d)	Total (a)+(	p)+(c)		0
		(iv)	ident	ations which could not be reported in Fo ification of donor as required under Fo			e to non-availal	pility of	0
		(vi)		ations received in kind symous Donations referred to in section	115	DDC.			0
		(VI)		Amount of anonymous donation not ta applicability of clause (i) of sub-section	xable	under sect		account of	0
			(b)	Amount of anonymous donation not ta applicability of clause (a) of sub-section	xable	under sect	ion 115BBC on	account of	0
			(c)	Amount of anonymous donation not ta applicability of clause (b) of sub-sectio	xable	under sect	ion 115BBC on	account of	0
			_	Other anonymous donations taxable @					0
		,		Total (a+b+c+d		No. FO	0		522742
		(vii)	10BI	other voluntary contribution not part of D &ItPlease specify the nature>			Grant		523712 523712
	24		+23(	donation not reported in Form No 10B iv)+23(v)+23(vi)(e)+23(vii)] tary contributions received by the audit				+23(viii)]	523712
	24. 25.			n contribution out of the total voluntary				723(VIII)]	523712
	26.			Contribution forming part of corpus (whi					
		(A)	Corp	es notified under planation 1A to tion (1) of section	0				
		(B)	1 to	ous donations as referred to in clause (of the third proviso to section 10 (23C) eli- ified under sub-section (5) of section 1	gible				0
	27.	[24-\{	tary ( 23(vi)	Contributions required to be applied by (d)+26A+ 26B}]	the a				523712
Income to be applied	28.	section	n 11	er than voluntary contributions derived or income of fund or institution or trust pital or other medical institution (other t	or ar	y university	or other educat	tional institution	5231863
ap G	29.	Incon	ne ap	plied outside India which is eligible und	er cla	ause (c) of s	ub-section (1) of	of section 11	0
Ĕ	30.			quired to be applied in India by the audi					5755575
	31.	(i)	Jalioi	of Income (excluding application not e			Electronic( In Rs)		Total Amount in Rs.
			(a)	Contribution or donation to any other p during the previous year	erso	n	0	0	0
			(b)	Object wise application other than the provided in (a)	appli	cation			
ا به				(I) Religious			0	0	0
É				(II) Relief of poor			5575878	0	5575878
2				(III) Education (IV) Medical relief			0	0	0
5				(IV) Medical relief (V) Yoga			0	0	0
Application of Income				(VI) Preservation of environment (inc watersheds, forests and wildlife)	cludir	ng	0	0	0
Appli				(VII) Preservation of monuments or p objects of artistic or historic inter	lace	s or	0	0	0
				(VIII) Advancement of any other object general public utility	cts of		0	0	0
				(IX) Application which cannot be spe categorised under to	cifica	ally	4741	0	4741
		1							
			, .	(X) Total Total application [(a) + (b)(X)]			5580619 5580619	0	5580619 5580619

		S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(R s)	M	ode of application	n	Т	DS
	(111)					+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
	(iii)	Amou claim	int which was not acti int actually paid durin ed as application of ir	g the previous y scome in earlier	ear which accru previous year	ed during any e		ar but not		
	(v) (vi)	Bifurd (a)	amount to be allowed cation of application in Revenue Capital			+31(iv)]				55806 55806 55806
	(vii)	not cl	int invested or deposi aimed as application yment of loan or borre	during that previ	ous year.					
	` ′	applic	cation during that prevoe disallowed from a	rious year during application	that previous y	ear.				
	(ix)	sub_s	unt disallowable under section (1) of section	11 read with sub	-clause (ia) of c	lause (a) of sec	tion 40			
	(xi)	section	unt disallowable under on 11 read with sub-setion to any fund or ins	ection (3) or (3A)	of section 40A	. , ,		, ,		
	(***)	or oth	ner medical institution Act or any trust or in	referred to in su	b - clauses (iv),	(v), (vi) or (via)	of clause (23C) of	of section 10		
	(xii)	hospi	tion to Any fund or ins tal or other medical in on 10 of the Act or any ts	stitution referred	l to in sub - clau	ises (iv), (v), (vi)	or (via) of clause	e (23C) of		
	(xiii)	institu	tion to any person oth ution or any hospital o e (23C) of section 10	r other medical i	nstitution referre	ed to in sub - cla	auses (iv), (v), (vi)	or (via) of		
	(xiv)	has n	cation outside India for ot been obtained cation outside India for		•					
	(xvi)	Appli	een obtained ed for any purpose be	yond the objects	of the auditee					
	(xvii) (xviii) (xix)	Total Amou	allowable application unt deemed to have be section (1) of section	ition 1 to		55806				
	(xx)	Incon	ne accumulated as peon 10 or sub-section (	r the provisions	of Explanation 3	3 to the third pro	viso to clause (23	3C) of		
22	(xxi)	trust	ne accumulated or second institution to the ex	tent it does not e			urposes or stated	d objects of		1749
32.			ome [30- $\{31(xviii) to : ble under section 115$							
	(a)		er the auditee has any s chargeable to tax @ e?					No		
	(b)	Wheth clause	er the auditee has any (23C) of section 10 o er section 115BBI and	r sub-section (3)	of section 11 w	hich is chargea		No		
		(i) V	Vhether income accureligious purposes or c	nulated is applie eases to be acc	d for the purpos umulated or set	ses other than c apart for applic	ation thereto	No		
		th	Whether such income ne forms or modes sp	ecified in sub-se	ction (5) of sect	ion 11	,	No		
		accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11					No			
		a ir	Whether such income egistered under section my university or other estitution referred to in ub-clause (via) of clau	n 12AA or section educational inst sub-clause (iv)	on 12AB or to a itution or any ho or sub-clause (v	ny fund or institu espital or other n	ution or trust or nedical	No		
	(c)	to	Whether the auditee had tall income under twe sub-section (1) of section the amount of such	nty first proviso on 13 which is c	to clause (23C)	of section 10 or	clause (c) of	No		
		(ii) V in	hether the auditee had been under clause (lub-section (1) of section the amount of such	as any income wo o) of third provision on 13 which is c	o to clause (230	c) of section 10	or clause (d) of	No		
		Whethe of the in	er the auditee has any neome where such act which is chargeable	income accum cumulation is no	ot allowed under	r any specific pr	ovision of the	No		

	(e)				nas made any (c) of sub-sect			h is not exclude	d from	total	No		
34.	_	onym	nous donati		is chargeable			n 115BBC					
35.			ncome										
	(a)	' I	hether the a ch income.	auditee r	nas any incom	e chargeable i	under section	12(2) and the ar	nount	of	No		
	(b)	) Ind	come as pe					case of violation					
	(c)	cla	come as pe auses (a) o	(b) or (d	c) or (d) of Exp	lanation 1A to		c) of section 10 iso to clause (23					
	/al\				ion (2) of secti		44						
36.	(d)				nder sub-section sferred under :			1					
00.	(1)							r charitable or r	eligio	ıs	No		
		pu	rpose is tra	nsferred	and the net c	onsideration fo	or which it is tr	ansferred?					
	(2)						use (a) of sub	-section (1A) of	sectio	n 11	No		
	(3)				ch deemed ap		trust in part o	nly for charitable			No		
	(3)	' I .						ich it is transferr			NO		
	(4)							-section (1A) of		n 11	No		
		an	nd the amou	int of suc	ch deemed ap	plication?							
37.	·	App	olication of	income o	out of the follow		during the	=+Electronic	(In	465	Other	Amoun	t in Rs.
0 0					previous year			Rs)		mane	Electronic( In Rs.)		
atio	(A	۱) (۱	Income ac	cumulate	ed under third	proviso to clau	use (23C) of		0		0		
Sig					sub-section (2)	of section 11	during any						
App	(B		earlier previ		be applied in a	any proceding	voor under		0		0		
J. 7	(6)	, .	clause (2) o	f Explan	ation 1 to sub-	section (1) of	section 11		U		U		
sourcesl II 37.II Application of			` '		evious year								
ns:	(C	2) .	Income of		revious years	up to 15% acc	umulated or		0		0		
2	(D		set apart Corpus						_				
SOL	(D	_	Borrowed	fund					0		0		
	(F	_	Any other	unu					0		0		
38.			of application	on resulti	ng in payment	or credit in ex	cess of Rs. 50	lakh during pre	evious	year to	a single pers	on out of 37	
	S.n		Name of pe		PAN	Amount of	Mo	ode of Application	n			TDS	
		'	whom amou or cred			application( Rs)							
		$\rightarrow$	OI OICU	icu		110/	=+Electronic	Other than	То	tal	Whether	Section	Amount
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											deducted Yes/NO	been deducted	
39.	. (i)	) \	Whether p	rovision	s of twenty s	econd provis	so to clause (	23C) of cootic	n 10	or sub			
	1 ''	· .						230) 01 50010					
1		(			are applicab	e?		230) of Section					
	(ii)	i) I	10) of sec f yes in (i)	tion 13 specify	the reason v	vhy the prov	isions of twe	nty second pro		to clau	se (23C) of		
	(ii)	i) I	10) of sec f yes in (i) section 10	tion 13 specify or sub-	the reason v section (10)	vhy the provi of section 13	isions of twe	nty second proble?		to clau	se (23C) of		
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		i)   1   s	(a) Prov (b) conc sub- (c) conc sub- (d) conc of cl (a) Inco (b) Tota (c) [ii) (iii) (v)	specify or sub- rision of dition speciause of dition special of dition	the reason visection (10) proviso to clerified in clarified in clarified in clarified in clarified in two and of clause provide consection 10 of the previous diture incurred to be disalled in the clarified in two and of the final and of the final and of the final conditure from the clarified in	why the provious section 13 ause (15) of use (a) of te b) of sub-section (1) of sub-section (1) of sentieth provisition (1) of sub-section (1	isions of twent are applicate section 2 is anth proviso to ction (1) of section (1) of section (1) of section (12A hancome charge (10) of section the objects of the object	nty second proble? applicable o clause (23C) ection 12A ha 23C) of sectic ave been viola geable under to ion 13 s of the audited e credit of the ecceding the pre prince of which is ther previous contains to any	oviso  of seve beeve bee	ection en violection sen violection sector sector or institus years and on.	10 or ated 10 or lated -clause (ii) and proviso tution as on relevant to simed as		
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		i)   1   s	(a) Prov (b) conc sub- (c) conc sub- (d) conc of cl (a) Inco (b) Tota (c) [ii) (iii) (v)	specify or sub- rision of dition speciause (b), please 23C) of me for to differ the enditure distribution di distribution distribution distribution distribution distributio	the reason visection (10) proviso to clecified in claim (i) of clause (i) ecified in claim (ii) of clause (iii) of consection 10 of the previous diture incurred to be disalled inditure from the claim (iii) of the claim (iii) of claim (iii) of claim (iii) of claim (iiii) of claim (iiiii) of claim (iiiiiiiii) of claim (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	why the provious section 13 ause (15) of use (a) of te b) of sub-secuse (b) of te (b) of sub-secution (1) of sentieth provisition (1) of sentieth provisition (1) of sentieth provisition (1) of sentieth provisition of it is represented in India, followed the corpus sentieth year impart for which any loan or be appeted of an aspect of a spect of a	isions of twent are applicate section 2 is anth proviso to ction (1) of section (10) of section (10) of section (10) of section (10) of section the objects tanding to the immediately princome is become or any of tribution or described in the objects of the obje	nty second proble? applicable or clause (23C) ection 12A har (23C) of section 12A har (23C) of section 12A har (23C) of section 13 s of the audited ecceding the preing computed tion of which is the previous of the problem of the ecceding the preing computed tion of which is the previous of the ecceding the present of the ecceding the preing computed tion of which is the previous of the ecceding the ecce	oviso  of seve beeve bee	ection en violection sen violection sen violection sector subtraction section section section n 10 resection section s	10 or ated 10 or lated 10 or l		
		i)   1   s	10) of section 10 (a) Prov (b) conc sub- (c) conc of clause ( (a) Inco (b) Tota (c) Expt (iii) (iv) (v)	specify or sub- rision of dition speciause dition special	the reason visection (10) proviso to clecified in claim (i) of clause (i) ecified in claim (ii) of clause (iii) of consection 10 of the previous diture incurred to be disalled inditure from the claim (iii) of the claim (iii) of claim (iii) of claim (iii) of claim (iiii) of claim (iiiii) of claim (iiiiiiiii) of claim (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	why the provious section 13 ause (15) of use (a) of te (b) of sub-secuse (b) of te (b) of sub-secute (b) of sub-secute (c) of an authorized (c) of sub-secute (c) of sub-secut	isions of twent are applicate section 2 is anth proviso to ction (1) of section (1) of section (10) of section the objects tanding to the immediately princome is become or any objects are or any objects of the	nty second proble? applicable or clause (23C) ection 12A have been violated by the condition of the eceding the presence of the previous of th	oviso  of seve beeve bee	ection en violection sen violection sen violection sector subtraction section section section n 10 resection section s	10 or ated 10 or lated 10 or l		
		i)   1   s	10) of section 10  (a)   Provided From 10   Provided From 10  (b)   Concount 10  (c)   Concount 10  (d)	specify or sub- rision of dition speciause (b, please 23C) of me for t I Expendenditure the assemble Experior application of the control of the	the reason visection (10) proviso to clecified in claim (i) of clause (i) ecified in claim (ii) of clause (iii) of the previous diture incurred to be disallowed in the claim of incomplete (iii) of clause (iii) of int disallowal in the clause (iii) of clause (iiii) of clause (iiii) of clause (iiii) of clause (iiiiii) of clause (iiiiiii	why the provious section 13 ause (15) of use (a) of te (b) of sub-secuse (b) of te (b) of sub-section (1) of section (1) of secuse (a) of the corpus section (b) of sub-section (c) of secuse (a) of the corpus secuse (b) of the corpus secure (c) of	isions of twent are applicate section 2 is anth proviso to ction (1) of section (1) of section (10) of section the objects tanding to the immediately princome is become or any objects are or any objects of the	nty second proble? applicable or clause (23C) ection 12A har (23C) of section 12A har (23C) of section 12A har (23C) of section 13 s of the audited ecceding the preing computed tion of which is the previous of the problem of the ecceding the preing computed tion of which is the previous of the ecceding the present of the ecceding the preing computed tion of which is the previous of the ecceding the ecce	oviso  of seve beeve bee	ection en violection sen violection sen violection sector subtraction section section section n 10 resection section s	10 or ated 10 or lated 10 or l		

			(d) Income of	chargeable to tax under twer	nty-second proviso to	clause (23C) of s	section 10	0		
e =	40.	In ca	or sub-se ase auditee is apr	ection (10) of section 13 [ a 'oroved under second provise	o to sub-section (5) of	section 80G, ple	ase provide	the following details		
Expenditure Incurred for		(a)	Whether any am	ount of expenditure incurred	d during the previous	year which is of	No	J and a second		
Den		(b)		e and the amount of such ex auditee during the previous				0		
EX C				spenditure which is of religion		income [ Amoun	t in (a)/(b)]	0		
	41.	Deta	ils of specified pers	on* as referred to in sub-section	n (3) of section 13	_				
			Code of Person referred to in ub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address		
		trust what calle	y trustee of the t or manager (by tever name ed) of the tution	Braja Sundar Mishra	ADBPM5584H	626468926250	uuuioo	D-7 Plot-116(P) ,Dumduma-A Jagamara Bhubaneswar,Khandagir i S.O,jagamara,KHORDA,		
		4-an	y trustee of the	Gita Pradhan	EEWPP7894P	449580069686		Odisha,751030 INDIA PR Peta ,Kumbhar Street		
		trust what calle insti	t or manager (by tever name ed) of the tution					Jeypore,Prasadraopeta S.O,Jeypur,KORAPUT,O disha,764003 INDIA		
		trus wha	y trustee of the t or manager (by tever name ed) of the itution	Sarat Kumar Patnaik	AHWPP4467D	904771830830		Kanheiput,Koraput,Kora put H.O,Koraput Town,KORAPUT,Odisha, 764020 INDIA		
13(3)		trus wha	y trustee of the t or manager (by tever name ed) of the itution	Dutika Nayak	CKLPN1420J	824358591964		Pakjhola,Semiliguda Koraput,Pakjhola B.O,Similiguda,KORAPU T,Odisha,764036 INDIA		
Person referred to in 13(3)		4-any trustee of the trust or manager (by whatever name called) of the institution		Satyanaryan Choudhury	AMNPC4739M	731136496015		Pujariput,Koraput,Korap ut H.O,Koraput Town,KORAPUT,Odisha, 764020 INDIA		
Person		trus wha	y trustee of the t or manager (by tever name ed) of the itution	Bidyadhar Choudhury	ADLPC8812G	614510432144		Mali Street,Koraput,Koraput H.O,KORAPUT,Odisha,7 64020 INDIA		
		trus wha	y trustee of the t or manager (by tever name ed) of the itution	Dhanmati Mali	GORPM2093N	621489680015		Umuri,Koraput,Umuri B.O,Umuri,KORAPUT,Od isha,764021 INDIA		
	42.			eferred to in section 13 (2) of the income or property of the	auditas is ar centinuos	to be lent to any s	nosified	No		
		(a)		iod during the previous year wit				No		
		(b)		building or other property of the person, for any period during on;				No		
		(c)	specified person o	unt is paid by way of salary, allout of the resources of the trust mount so paid is in excess of whether the same is the same of the same is the same	or institution for services	rendered by that p	erson to such	No		
		(d)	without adequate	ces of the auditee are made avaremuneration or other compens	sation;		•	No		
		(e)	specified person d	e, security or other property is puring the previous year for con-	sideration which is more	than adequate;		No No		
		(f)	person during the	hether any share, security or other property is sold by or on behalf of the auditee to any specified rson during the previous year for consideration which is less than adequate;						
		(g)	specified person	me or property of the auditee is		,		No		
		(h)	year, in any conce	s of the auditee are, or continue rn in which any specified perso	n has a substantial intere	est.		No		
Specified Violation	43.			s incurred any specified violation (4) of section 12AB and t			enth proviso to	clause (23C) of section 10		
Viol			me of the auditee h	as been applied, other than for	the objects of the trust o	r institution.	No			
eq		(a)		itee has been applied, other tha			No			
ecifi		(b)		ee has income from profits and of its objectives or separate boo			No			
Spe				of the business which is incide						

*	(c) Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No	
	(d) Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No	
	(e) Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No	
	(f) Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non_compliance has occurred, has either not been disputed or has attained finality.	No	
44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No	
45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No	
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No	
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No	
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No	
<b>4</b> 9.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Cl XVII-BB?	napter	No
49. (	A) Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7)?		No

Schedule FC: Details of foreign contribution		
Nature of foreign contribution received during the previous year	Amount of foreign contribution received during the previous years (In Rs.)	Details of the total application from such contribution during the previous year Amount In Rs.
(i) corpus		
(ii) non- corpus	523712	523712
Total	523712	523712



### KORAPUT FARMERS' ASSOCIATION

Near Kalyan Mandap, Pujariput, Koraput-764020

## <u>PROGRAMME - Pre School Edn. & Nutrition Programme (JDF)</u> (Foreign Contribution)

Receipt and Payment Account for the year ending 31.03.2024

RECEIPT	AMOUNT Rs	AMOUNT Rs	PAYMENT	AMOUNT Rs	AMOUNT Rs
To Opening Balance		,,,	By Programme Cost	N5	KS
Cash in Hand	477.00		1.1 Cost Milk Powder	2,25,810.00	
Cash at Bank	5,33,002.00	5,33,479.00	1.2 Parle-G Biscuit	25,200.00	
			4.0 Gas, Utensils, Steel Glass	11,109.00	
To Grant in Aid		•	5.0 Honorarium for Village Wo	57,000.00	
Jiv Daya Foundation		5,23,712.00	8	1,55,775.00	
			Distribution of Stationery	9,577.00	
To Advance Received			Misc Cost	17,488.00	5,01,959.00
Jiv Daya Foundation		4,56,061.00	_		, ,
			By Administrative Expanses		
To Bank Interest		15,632.00	Transportation Cost	34,050.00	34,050.00
			Bank Charges		3,609.00
			By Closing Balance		
			Cash in Hand	-	
			Cash at Bank	9,89,266.00	9,89,266.00
	_	15,28,884.00	-	_	15,28,884.00

Place : Rayagada Date : 31.08.2024

B.Sc, FCA

KENGUA & CO.

#### KORAPUT FARMERS' ASSOCIATION

Near Kalyan Mandap, Pujariput, Koraput-764020

### PROGRAMME - Pre School Edn. & Nutrition Programme (JDF) (Foreign Contribution)

Income and Expenditure Account for the year ending 31.03.2024

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOME	AMOUNT Rs.	AMOUNT Rs.
To Programme Cost			By Grant in Aid		
1.1 Cost Milk Powder	2,25,810.00		Jiv Daya Foundation		5,23,712.00
1.2 Parle-G Biscuit	25,200.00		ji. Zaja i odnadon		5,25,72.00
4.0 Gas, Utensils, Steel Gla	11,109.00		By Bank Interest		15,632.00
5.0 Honorarium for Village	57,000.00		,		,
Rahat	1,55,775.00				
Distribution of Stationery	9,577.00		To Advance Received		
Misc Cost	17,488.00	5,01,959.00	Jiv Daya Foundation		4,56,061.00
To Administrative Expen	ses				
Transportation Cost	34,050.00	34,050.00			
To Bank Charges		3,609.00			
To Net Surplus		4,55,787.00			
	- -	9,95,405.00	- =	- -	9,95,405.00

for RAVI KENGUA & CO.

NChatered Accountants

CAK Pay

B.Sc, FCA

Place: Rayagada Date: 31.08.2024

### KORAPUT FARMERS' ASSOCIATION

Near Kalyan Mandap, Pujariput, Koraput-764020

# PROGRAMME - Pre School Edn. & Nutrition Programme (JDF) (Foreign Contribution)

#### Balance Sheet as on 31.03.2024

LIABILITIES	AMOUNT Rs	AMOUNT Rs	ASSETS	AMOUNT Rs	AMOUNT Rs
Capital Account	5 22 470 00		Closing Balance		
Opening Balance Add: Net Surplus	5,33,479.00 4,55,787.00	9,89,266.00	Cash in Hand Cash at Bank	9,89,266.00	9,89,266.00
	_ =	9,89,266.00	- -	_	9,89,266.00

for RAVI KENGUA & CO.

NGUA Chatered Accountants

CA K Ravi

Place : Rayagada Date : 31.08.2024