

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)



Place :Rayagada
Date : 31-Aug-2024
UDIN : 24203129BKBKII8231

(CA K. Ravi)
Proprietor
Membership No: 203129

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee			AACTK2583Q						
	2.	Name of the auditee			KORAPUT FARMERS ASSOCIATION						
	3.	Assessment Year			2024-2025						
	4.	Previous Year			From 1-APR-2023 to 31-MAR-2024						
	5.	Registered Address of the auditee			Goutam Nagar , First Line, , First Line, Koraput , ODISHA, 764020, INDIA						
	6.	Other addresses, if applicable			No						
Legal	7.	Type of the auditee			Society						
	8.	Whether the auditee is established under an instrument?			Yes						
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration//provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Clause (a) of sub-section (1) of section 12AB of the Act	24-Sep-2021	AACTK2583QE20070	Commissioner of Income Tax	01-Apr-2021					
		Clause (i) of second proviso to sub-section (5) of section 80G of the Act	06-Oct-2021	AACTK2583QF202190 1	Commisioner of Income Tax	01-Apr-2021					
Management	10.	10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholdin g in case of shareholder	Unique Identificatio Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/For eign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Braja Sundar Mishra	Members of society			ADBPM558 4H	PAN	Yes	No		D-7 Plot-116(P) ,Dumduma-A Jagamara Bhubanesw ar,Khandag iri S.O,Jagama ra,KHORDA ,Odisha,751 030 INDIA
		Gita Pradhan	Members of society			EEWPP789 4P	PAN	Yes	No		PR Peta ,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 INDIA	

Dutika Nayak	Members of society			CKLPN142 0J	PAN	Yes	No		Pakjhola, Semiliguda Koraput, Pakjhola B.O, Similiguda, KORAPUT, Odisha, 764036 INDIA
Satyanaryan Choudhury	Members of society			AMNPC473 9M	PAN	Yes	No		Pujariput, Koraput, Koraput H.O, Koraput Town, KORAPUT, Odisha, 764020 INDIA
Bidyadhar Choudhury	Members of society			ADLPC881 2G	PAN	Yes	No		Mali Street, Koraput, Koraput H.O, KORAPUT, Odisha, 764020 INDIA
Dhanmati Mali	Members of society			GORPM209 3N	PAN	Yes	No		Umuri, Koraput, Umuri B.O, Umuri, KORAPUT, Odisha, 764021 INDIA

10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year

Name	Unique Identification 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 there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility					No Yes No No No Yes No No	
	12.	(i) Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?					No	
		(ii) If yes, please furnish following information:-						
		(A) date of such modification/ adoption (DD/MM/YYYY)						
		(B) Whether an application for registration has been made in the prescribed form and manner within the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.					No	
Commencement of activities	13.	(i) Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year					No	
		(ii) If yes in 13 (i) , date of commencement of activities						
		(iii) If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?						

Details of Place where books of accounts and other documents have been maintained

(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section			
S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration
1				

14. (i) Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee **Yes**

(ii) Provide the following details of the books of account and other documents										
S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place	Address of such Place	Date of decision by management to keep account at such place	Whether intimated to Assessing Officer that books of accounts are kept at such place under proviso to sub-rule (3) of rule 17AA	Date of intimation to Assessing Officer	Whether the books of account have been audited (Yes/No)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	Cash book	Yes	Yes	Yes				No		Yes
2	Ledger	Yes	Yes	Yes				No		Yes
3	Original bills wherever issued to the person and receipts in respect of payments made by the person	Yes	Yes	Yes				No		Yes
4	Journal	Yes	Yes	Yes				No		Yes

	5	Copies of bills, whether machine numbered or otherwise serially numbered, wherever such bills are issued by the assessee, and copies or counterfoils of machine numbered or otherwise serially numbered receipts issued by the assessee	Yes	Yes	Yes			No		Yes	
	6	Any other 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	Yes	Yes	Yes			No		Yes	
Advancement of General Public Utility	15.	Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-?									
	(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?	No								
	(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts									
	(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No								
	(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?	No								
	(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts									
	(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility	No								
Business	16.	If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution									
		S.No.	Name of Project/ Institution					Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)			
		Total									
Business	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11						No		
		(ii)	If yes, then provide the following details of the business undertaking:								

		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11					
									No	No			
Business incidental to Objects	18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be					No						
		(ii) If yes, then provide the following details of such business:											
		(a)	Nature of Business										
		(b)	Sector										
			Sub Sector										
			Business Code										
		(c)	Whether separate books of account have been maintained for the business					No					
	(d)	Whether the business is incidental to the attainment of the objects of the auditee					No						
	(e)	Profits and gains from the business during the previous year											
TDS on receipts	19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :												
	Name of the deductor	TAN of 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 at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.									No		
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >											
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year									0		
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD											
	Voluntary contributions	(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G									0	
		(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)									0	
		(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(a)	Cash donations exceeding Rs. 2000					0
			Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G				(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction					0

	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(c)	Others < Please specify the nature >		0
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G	(d)	Total (a)+(b)+(c)		0
(iv)	Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD				0
(v)	Donations received in kind				0
(vi)	Anonymous Donations referred to in section 115BBC				
(a)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC				0
(b)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC				0
(c)	Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC				0
(d)	Other anonymous donations taxable @ 30 % under section 115BBC				0
(e)	Total (a+b+c+d)				0
(vii)	Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>		FC Grant		523712
(viii)	Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]				523712
24.	Total voluntary contributions received by the auditee during the previous year [22+23(viii)]				523712
25.	Total foreign contribution out of the total voluntary contributions stated in 24				523712
26.	Voluntary Contribution forming part of corpus (which are included in 24)				
(A)	Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11				0
(B)	Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11				0
27.	Voluntary Contributions required to be applied by the auditee during the previous year [24-\{23(vi)(d)+26A+ 26B\}]				523712
28.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)				5231863
29.	Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11				0
30.	Income required to be applied in India by the auditee during the previous year [27+28-29]				5755575
31.	Application of Income (excluding application not eligible and reported under serial number 37)				
	(i)		+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.
	(a)	Contribution or donation to any other person during the previous year			0
	(b)	Object wise application other than the application provided in (a)			
	(I)	Religious			0
	(II)	Relief of poor			5575878
	(III)	Education			0
	(IV)	Medical relief			0
	(V)	Yoga			0
	(VI)	Preservation of environment (including watersheds, forests and wildlife)			0
	(VII)	Preservation of monuments or places or objects of artistic or historic interest			0
	(VIII)	Advancement of any other objects of general public utility			0
	(IX)	Application which cannot be specifically categorised under to			4741
	(X)	Total			5580619
	(c)	Total application [(a) + (b)(X)]			5580619
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person				

Application of Income

Income to be applied

S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
				+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)	Amount which was not actually paid during the previous year [if included in (i)(c)]							0
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year							0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]							5580619
(vi)	Bifurcation of application in 31 (v) into Revenue or Capital							5580619
	(a)	Revenue						5580619
	(b)	Capital						0
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.							0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.							0
Amount to be disallowed from application								
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40							0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A							0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus							0
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects							0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act							0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained							0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained							0
(xvi)	Applied for any purpose beyond the objects of the auditee							0
(xvii)	Any other disallowance							0
(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii)}$? $\sqrt{31(ix)}$ to 31(xvii)]							5580619
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11							0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11							0
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income							174956
32.	Taxable Income [30- $\sqrt{31(xviii)}$ to 31(xxi)]							0
33.	Income taxable under section 115BBI							
(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?					No		
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?					No		
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto				No		
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11				No		
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so 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		
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust 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 clause (23C) of section 10				No		
(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income				No		
	(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income				No		
(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BBI and the amount of such income ?					No		

	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11			No							
	34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC								0		
Other Income	35.	Other Income										
	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.			No							
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G							0			
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G							0			
	(d)	Income chargeable under sub-section (4) of section 11							0			
Capital Asset	36.	Details of capital asset transferred under sub-section (1A) of section 11										
	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?			No							
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?			No							
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?			No							
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?			No							
Application of income out of different sources	37.	Application of income out of the following sources during the previous year		=+Electronic(In Rs)	Other thanElectronic(In Rs.)		Amount in Rs.					
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year		0	0		0					
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year		0	0		0					
	(C)	Income of earlier previous years up to 15% accumulated or set apart		0	0		0					
	(D)	Corpus		0	0		0					
	(E)	Borrowed fund		0	0		0					
	(F)	Any other		0	0		0					
		38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37									
		S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application			TDS			
						=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS	
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?									
		(a)	Provision of proviso to clause (15) of section 2 is applicable									
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated									
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated									
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated									
		(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13									
		(a)	Income for the previous year									0
		(b)	Total Expenditure incurred in India, for the objects of the auditee,									0
		(c)	Expenditure to be disallowed									
		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed									0
		(ii)	Expenditure from any loan or borrowing									0
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and									0
	(iv)	Expenditure in the form of contribution or donation to any person.									0	
	(v)	Capital expenditure									0	
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40									0	
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A									0	
	(viii)	Any other disallowance									0	
	(ix)	Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)									0	

		(d) Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a ? b+c(ix)]				0	
Expenditure Incurred for	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details					
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure			No		
	(b)	Total income of auditee during the previous year				0	
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]				0	
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-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
		4-any trustee of the trust or manager (by whatever name called) of the institution	Braja Sundar Mishra	ADBPM5584H	626468926250		D-7 Plot-116(P) ,Dumduma-A Jagamara Bhubaneswar,Khandagiri S.O,jagamara,KHORDA, Odisha,751030 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Gita Pradhan	EEWPP7894P	449580069686		PR Peta ,Kumbhar Street Jeypore,Prasadraopeta S.O,Jeypur,KORAPUT,Odisha,764003 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Sarat Kumar Patnaik	AHWPP4467D	904771830830		Kanheiput,Koraput,Koraput H.O,Koraput Town,KORAPUT,Odisha, 764020 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Dutika Nayak	CKLPN1420J	824358591964		Pakjhola,Semiliguda Koraput,Pakjhola B.O,Similiguda,KORAPUT,Odisha,764036 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Satyanaryan Choudhury	AMNPC4739M	731136496015		Pujariput,Koraput,Koraput H.O,Koraput Town,KORAPUT,Odisha, 764020 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Bidyadhar Choudhury	ADLPC8812G	614510432144		Mali Street,Koraput,Koraput H.O,KORAPUT,Odisha,764020 INDIA
		4-any trustee of the trust or manager (by whatever name called) of the institution	Dhanmati Mali	GORPM2093N	621489680015		Umuri,Koraput,Umuri B.O,Umuri,KORAPUT,Odisha,764021 INDIA
	Specified Violation	42.	Details of transactions referred to in section 13 (2)				
(a)		Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both				No	
(b)		Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;				No	
(c)		Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;				No	
(d)		Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;				No	
(e)		Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;				No	
(f)		Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;				No	
(g)		Whether any income or property of the auditee is diverted during the previous year in favour of any specified person				No	
(h)		Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.				No	
43.		Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation					
	Income of the auditee has been applied, other than for the objects of the trust or institution.			No			
(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.			No			
(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.			No			

	(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	
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?		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

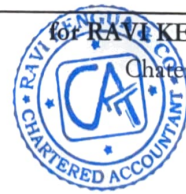
Near Kalyan Mandap, Pujariput, Koraput-764020

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

Receipt and Payment Account for the year ending 31.03.2024

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

Place : Rayagada
Date : 31.08.2024



for RAVI KENGUA & CO.
Chartered Accountants

CA R. Ravi
B.Sc, FCA

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.
<u>To Programme Cost</u>			<u>By Grant in Aid</u>		
1.1 Cost Milk Powder	2,25,810.00		Jiv Daya Foundation		5,23,712.00
1.2 Parle-G Biscuit	25,200.00				
4.0 Gas, Utensils, Steel Gla	11,109.00		By Bank Interest		15,632.00
5.0 Honorarium for Villag	57,000.00				
Rahat	1,55,775.00				
Distribution of Stationery	9,577.00		<u>To Advance Received</u>		
Misc Cost	17,488.00	5,01,959.00	Jiv Daya Foundation		4,56,061.00
<u>To Administrative Expenses</u>					
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

Place : Rayagada
Date : 31.08.2024

for RAVI KENGUA & CO.
Chartered Accountants



[Signature]
CA K. Ravi
B.Sc, FCA

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
<u>Capital Account</u>			<u>Closing Balance</u>		
Opening Balance	5,33,479.00		Cash in Hand	-	
Add: Net Surplus	<u>4,55,787.00</u>	9,89,266.00	Cash at Bank	<u>9,89,266.00</u>	9,89,266.00
		<u>9,89,266.00</u>			<u>9,89,266.00</u>

Place : Rayagada
Date : 31.08.2024

for RAVI KENGUA & CO.



Chartered Accountants


CA K. Ravi
B.Sc., FCA