



FORM NO. 10B

[See Rule 17B]

**Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of
charitable or religious trusts or institutions**

I have examined the balance sheet of KORAPUT FARMERS ASSOCIATION AACTK2583Q [name and PAN of the trust or institution] as at 31/03/2021 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In my opinion, proper books of account have been kept by the head office and the branches of the above-named trust visited by me so far as appears from my examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by me subject to the comments given below:

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 trust as at 31/03/2021
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2021

The prescribed particulars are annexed hereto.

Place :Rayagada
Date : 12/10/2021
UDIN : 21203129AAAAKQ3488



For Ravi Kengua & Co.
Chartered Accountants

(CA K. Ravi)
Proprietor

Membership No: 203129
Registration No: 0326115E

ANNEXURE
STATEMENT OF PARTICULARS

I Application of income for charitable or religious purposes.

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	4375262
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	16484
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NA
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	NA
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any.	NO
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	NO



3.	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	NO
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	NO
5.	Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid.	NO
6.	Whether any share, security, or other property was sold by or on behalf of the trust during the previous year to any such person? If so, the details thereof together with the consideration received.	NO
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	NO
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	NO

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

Sl.No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No

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(CA K. Ravi)
Proprietor

Membership No: 203129
Registration No: 0326115E

Gautam Nagar, 1st Lane, Koraput. 764020

Receipt and Payment Account for the year ending 31.03.2021

for RAVI KENGUA & CO.
Chartered Accountants

CA K. Ravi
B.Sc, FCA

KORAPUT FARMERS' ASSOCIATION
Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME-E-SAKTI/NABARD

Receipt and Payment Account for the year ending 31.03.2021					
RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<u>To Opening Balance</u>			<u>By Programme Facilitation Cost</u>		
Cash In Hand	-		Animetors Honorarium	12,46,351.00	
Cash at Bank			Block Coordinator Honorarium	45,800.00	
			Data Entry and Uploading	67,735.00	
			Master Data Collection of SHGs	3,57,695.00	
<u>To Grant in Aid</u>			Training to Animator on SHG data	3,38,680.00	
Regional Office, NABARD		22,90,593.00	Village Level Meeting	68,000.00	
			Honorarium Advance	23,000.00	21,47,261.00
Loan from General Account		25,000.00	By Administrative Expenses		1,35,000.00
			Loan Repayment General Account		7,985.00
			<u>By Closing Balance</u>		
			Cash in Hand	-	
			Cash at Bank	25,347.00	25,347.00
		23,15,593.00			23,15,593.00

Place : Rayagada
Date : 12.10.2021

for RAVI KENGUA & CO.
Chartered Accountants



CA K. Ravi
B.Sc, FCA

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME - ODISHA MILLETS MISSION

Receipt and Payment Account for the year ending 31.03.2021

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<u>To Opening Balance</u>			<u>By Programme Expenses</u>		
Cash In Hand	2,414.00		Village awarness Campaign	1,19,450.00	
			Workshop with District Officials and	15,905.00	
Cash at Bank	<u>2,04,638.00</u>	2,07,052.00	Others		
			Non residential training of seed Center	15,945.00	
<u>To Grant in Aid</u>			Management		
			Residential Training of trainers for seed	31,958.00	
P.D.ATMA,Koraput		9,53,000.00	Farmers		
			ToT on SMI to Farmers	15,993.00	
To Loan form General Account		8,000.00	Field Day observation	3,000.00	
				31,855.00	
			Training of CRPs and Progessive Farmers		
To Bank Interest		22,169.00	Training on Mobile Application to CRPs	15,838.00	
			Food Festival	19,995.00	2,69,939.00
<u>To Advance Received</u>			<u>Programme Facilitation Cost</u>		
P.D.Atma,Koraput		10,00,000.00	Hon.& TA to Block Coordinator	2,52,000.00	
			Hon.& TA to Addl Block Coordinator	2,52,000.00	
			Accountant Honorarium	<u>1,32,000.00</u>	6,36,000.00
			<u>By Administrative Expenses</u>		
			Secretary Monitoring Exp	30,000.00	
			House Rent	48,000.00	
			Electricity Charges	8,926.00	
			Stationary	3,160.00	
			Telephone Exps.	<u>11,430.00</u>	1,01,516.00
			Remmitance to PD ATMA		16,498.00
			Bank Charges		42.00
			<u>By Closing Balance</u>		
			Cash in Hand	-	
			Cash at Bank	<u>11,66,226.00</u>	11,66,226.00
		<u>21,90,221.00</u>			<u>21,90,221.00</u>

Place : Rayagada
Date : 12.10.2021

for RAVI KENGUA & CO.

Chartered Accountants



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KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME - FC Project

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>To Opening Balance</u>			By Bank charges		53.00
Cash In Hand	477.00		<u>By Closing Balance</u>		
Cash at Bank	<u>23,874.00</u>	24,351.00	Cash in Hand	477.00	
			Cash at Bank	<u>24,585.00</u>	25,062.00
To Bank Interest		764.00			
		<u>25,115.00</u>			<u>25,115.00</u>

for RAVI KENGUA & CO.

Chartered Accountants

CA K. Ravi
B.Sc, FCA

Place : Rayagada

Date : 12.10.2021

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME - FC Project

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2021

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Bank Charges		53.00	By Bank Interest		764.00
To Net Suplus		711.00			
		<u>764.00</u>			<u>764.00</u>

for RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi
B.Sc, FCA

Place : Rayagada

Date : 12.10.2021

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME - FC Project

CONSOLIDATED BALANCE SHEET AS ON 31.03.2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Capital Account</u>			<u>Closing Balance</u>		
Opeming Balance	24,351.00		Cash in Hand	477.00	
Add: Net Surplus	<u>711.00</u>	25,062.00	Cash at Bank	<u>24,585.00</u>	25,062.00
		<u>25,062.00</u>			<u>25,062.00</u>

Place : Rayagada
Date : 12.10.2021

for RAVI KENGUA & CO.

Chartered Accountants




CA K. Ravi
B.Sc, FCA

KORAPUT FARMERS' ASSOCIATION
Gautam Nagar, 1st Lane, Koraput. 764020

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2021

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>To Opening Balance</u>			<u>By Programme Expenses</u>		
Cash In Hand	9,958.00		General Programme Expenses	10,06,385.00	
Cash at Bank	4,36,443.00	4,46,401.00	O M M Programme Expenses	9,05,939.00	
<u>To Grant-in-Aid</u>			E Shakti Programme Facilitation Cost	21,47,261.00	40,59,585.00
P.D.ATMA,Koraput	9,53,000.00		<u>By Administrative Expenses</u>		
International Pottato Centre	1,25,000.00		General Programme	43,227.00	
NABARD/GRLTP	28,945.00		O M M Programme	1,01,516.00	
NEGFIRE	7,231.00		E-Shakti Programme	1,35,000.00	2,79,743.00
Farmers Contribution	8,46,100.00		By Remmitance to PD ATMA		16,498.00
Regional Office,NABARD	22,90,593.00	42,50,869.00	By Bank Charges		42.00
			<u>By Fixed Assets</u>		
To Bank Interest		42,877.00	Motor Cycle	85,000.00	
To Donation		98,000.00	Laptop	45,000.00	1,30,000.00
To Unspent balance of other project		22,779.00			
<u>To Advance Received</u>			<u>By Closing Balance</u>		
P.D.Atma,Koraput		10,00,000.00	Cash in Hand	5,485.00	
			Cash at Bank	13,69,573.00	13,75,058.00
		<u>58,60,926.00</u>			<u>58,60,926.00</u>

Place : Rayagada
Date : 12.10.2021

for **RAVI KENGUA & CO.**
Chartered Accountants

CA K. Ravi
B.Sc, FCA

Gautam Nagar, 1st Lane, Koraput. 764020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
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for **RAVI KENGUA & CO.**
Chartered Accountants

for RAVI KEN
Chartered



CA K. Ravi
B.Sc, FCA

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

Consolidated Balance Sheet as on 31.03.2021

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Fund			Fixed Assets		
Opening Balance	3,86,315.00		(As per Schedule)		2,64,318.00
Add: Net Surplus	<u>39,263.00</u>	4,25,578.00			
Current Liabilities			Current Assets, Loans & Advances		
Advance from ATMA	10,00,000.00		Security with Telephone	2,000.00	
Temporary Loan	2,04,198.00		Adv to Deepamali Krushak Sangh	1,000.00	
Advance from Party	10,000.00		House Rent Security	<u>2,400.00</u>	5,400.00
Audit fees Payable	<u>5,000.00</u>	12,19,198.00	Closing Balance		
			Cash in Hand	5,485.00	
			Cash at Bank	<u>13,69,573.00</u>	13,75,058.00
		<u>16,44,776.00</u>			<u>16,44,776.00</u>

for RAVI KENGUA & CO.
Chartered AccountantsCA R. Ravi
B.Sc, FCAPlace : Rayagada
Date : 12.10.2021

KORAPUT FARMERS ASSOCIATION
GOUTAM NAGAR, KORAPUT
ORISSA

FIXED ASSETS AS ON 31-3-2021

Sl.No	Asset Name	Op. WDV	Additions	Deletions	Total	Depn. Rate	Depn.	Closing WDV
1	Furniture & Fixtures	36,706.00	-	-	36,706.00	10%	3,671.00	33,035.00
2	Type Writer	676.00	-	-	676.00	10%	68.00	608.00
3	Motor Cycle	31,233.00	85,000.00	-	1,16,233.00	10%	11,623.00	1,04,610.00
4	Darl	801.00	-	-	801.00	10%	80.00	721.00
5	Library Books	150.00	-	-	150.00	10%	15.00	135.00
6	Camera	33,714.00	-	-	33,714.00	10%	3,371.00	30,343.00
7	Printer	10,961.00	-	-	10,961.00	10%	1,096.00	9,865.00
8	Fan	1,818.00	-	-	1,818.00	10%	182.00	1,636.00
9	Computer & UPS	7,103.00	45,000.00	-	52,103.00	25%	13,026.00	39,077.00
10	Carpentary Tools	914.00	-	-	914.00	10%	91.00	823.00
11	Mobile Handset	66.00	-	-	66.00	25%	17.00	49.00
12	Invertor	3,544.00	-	-	3,544.00	15%	532.00	3,012.00
13	Cycle	806.00	-	-	806.00	15%	121.00	685.00
14	Public Address System	5,946.00	-	-	5,946.00	15%	892.00	5,054.00
16	LCD Projector	13,624.00	-	-	13,624.00	15%	2,044.00	11,580.00
17	Gen Set	25,650.00	-	-	25,650.00	10%	2,565.00	23,085.00
Total		1,73,712.00	1,30,000.00	-	2,78,062.00		39,394.00	2,64,318.00

Place : Rayagada
Date : 12.10.2021

for RAVI KENGUA & CO.
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