



## 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 31/03/2022 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 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

Place :Rayagada  
Date : 15/09/2022  
UDIN : 22203129ATKMAJ5585

For Ravi Kengua & Co.  
Chartered Accountants  
  
(CA K. Ravij)  
Proprietor  
Membership No: 203129  
Registration No: 0326115E

**ANNEXURE**  
**STATEMENT OF PARTICULARS**

*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.	<b>12237471</b>
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.	<b>No</b>
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.	<b>1514208</b>
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	<b>No</b>
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)	<b>0</b>
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.	<b>NA</b>
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.	<b>NA</b>
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	<b>No</b>
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	<b>No</b>
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	<b>No</b>

**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.	<b>NO</b>
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.	<b>NO</b>

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

For Ravi Kengua & Co.  
Chartered Accountants

 CA K. Ravi  
 Proprietor  
 Membership No: 203129  
 Registration No: 0326115E

Place :Rayagada

Date : 15/09/2022

UDIN : 22203129ATKMAJ5585



# KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

## CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

RECEIPT	AMOUNT Rs	AMOUNT Rs	PAYMENT	AMOUNT Rs	AMOUNT Rs
<b>To Programme Facilitation Cost</b>			<b>By Grant in Aid</b>		
General Programme Expa	79,250.00		PD, ATMA, Koraput	17,10,550.00	
OMM Programme Expan	12,43,955.00		NABARD/GRLTP	14,500.00	
E Shakti Programme Exp	99,19,049.00	1,12,42,254.00	NABARD/POPI	80,000.00	
			BDO, Lamtaput	54,000.00	
<b>To Administrative Expenses</b>			RO, NABARD	1,15,83,135.00	1,34,42,185.00
General Programme	34,747.00				
OMM Programme	1,36,445.00		By Bank Interest		67,694.00
E Shakti Programme	7,20,546.00		By Donation		2,31,300.00
Sfurti Programme	344.00	8,92,082.00	By Tender Fees		10,500.00
To Depreciation		44,787.00			
To Net Surplus		15,72,556.00			
		<b>1,37,51,679.00</b>			<b>1,37,51,679.00</b>

for RAVI KENGUA & CO.  
Chartered Accountants



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

Place : Rayagada  
Date : 15.09.2022

*[Signature]*  
Secretary  
Koraput Farmers' Association  
KORAPUT

**KORAPUT FARMERS' ASSOCIATION**

Gautam Nagar, 1st Lane, Koraput. 764020

**Consolidated Balance Sheet as on 31.03.2022**

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>	<b>AMOUNT</b>
<b>Capital Fund</b>			<b>Fixed Assets</b>		
Opening Balance	4,25,578.00		(As per Schedule)		3,22,666.00
Add: Net Surplus	<u>15,72,556.00</u>	19,98,134.00			
<b>Current Liabilities</b>			<b>Current Assets, Loans &amp; Advances</b>		
Temporary Loan	2,04,198.00		Security with Telephone	2,000.00	
Audit Fees	5,000.00		Adv to Deepamali Krushak Sangl	1,000.00	
Advance from Party	<u>10,000.00</u>	2,19,198.00	House Rent Security	2,400.00	
To Advance from SFURTI Prog		11,25,000.00	Salary Advance	10,000.00	
			GRLTP Prog. Advance	<u>15,000.00</u>	30,400.00
			<b>Closing Balance</b>		
			Cash in Hand	5,485.00	
			Cash at Bank	<u>29,83,781.00</u>	29,89,266.00
		<u>33,42,332.00</u>			<u>33,42,332.00</u>

for RAVI KENGUA &amp; CO.

Chartered Accountants

CA K. Ravi  
B.Sc, FCAPlace : Rayagada  
Date : 15.09.2022

Secretary  
Koraput Farmers' Association  
KORAPUT



# KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

## PROGRAMME-E-SHAKTI/NABARD

### Receipt and Payment Account for the year ending 31.03.2022

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<b><u>To Opening Balance</u></b>			<b><u>By Programme Facilitation Cost</u></b>		
Cash in Hand	-		Animators Honorarium	99,19,049.00	
Cash at Bank	25,347.00	25,347.00	Administrative Expenses	7,20,546.00	1,06,39,595.00
<b><u>To Grant in Aid</u></b>			<b><u>By Fixed Asset</u></b>		
Regional Office, NABARD		1,15,83,135.00	Motor Cycle		96,635.00
To Interest		37,542.00	<b><u>By Closing Balance</u></b>		
			Cash in Hand	-	
			Cash at Bank	9,09,794.00	9,09,794.00
		<b><u>1,16,46,024.00</u></b>			<b><u>1,16,46,024.00</u></b>

for RAVI KENGUA & CO.

Chartered Accountants



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

Place : Rayagada  
Date : 15.09.2022

*[Signature]*

Secretary  
Koraput Farmers' Association  
KORAPUT

# KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

## PROGRAMME - GENERAL

### Receipt and Payment Account for the Year Ending 31.03.2022

RECEIPT	AMOUNT Rs	AMOUNT Rs	PAYMENT	AMOUNT Rs	AMOUNT Rs
<b><u>To Opening Balance</u></b>			<b><u>By Programme Facilitation Cost</u></b>		
Cash in Hand	5,485.00		CIP Field Staff Salary	20,000.00	
Cash at Bank	<u>1,46,018.00</u>	1,51,503.00	CIP Travel Allowance	5,250.00	
			Social Auditor Fees	<u>54,000.00</u>	79,250.00
<b><u>To Grant in Aid</u></b>			<b><u>By Administrative Expenses</u></b>		
International Pottato Centre			Advertising & Website Fees	10,500.00	
NABARD/GRLTP	14,500.00		Stationery	6,000.00	
NABARD/POPI	80,000.00		DD to DAHVS Odisha	4,000.00	
BDO, Lamtaput	<u>54,000.00</u>	1,48,500.00	Training Cost Advance	14,000.00	
			Bank Charges	<u>247.00</u>	34,747.00
<b><u>To Other Income</u></b>			<b><u>By Fixed Asset</u></b>		
To Bank Interest	4,514.00		Furniture		6,500.00
To Donation	2,31,300.00				
To Tender Fees_SFURTI	<u>10,500.00</u>	2,46,314.00			
To Recovery of Loan from OMM Project		4,573.00	By Salary Advance	10,000.00	
			By GRLTP Prog. Advance	<u>15,000.00</u>	25,000.00
			<b><u>By Closing Balance</u></b>		
			Cash in Hand	5,485.00	
			Cash at Bank	<u>3,99,908.00</u>	4,05,393.00
		<u>5,50,890.00</u>			<u>5,50,890.00</u>

Place : Rayagada  
Date : 15.09.2022

  
*Secretary*  
Koraput Farmers' Association  
KORAPUT

for RAVI KENGUA & CO.  
Chartered Accountants



  
CA K. Ravi  
B.Sc, FCA

# KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

## PROGRAMME - SFURTI

### Receipt and Payment Account for the year ending 31.03.2022

RECEIPT	AMOUNT Rs	AMOUNT Rs	PAYMENT	AMOUNT Rs	AMOUNT Rs
<u>To Opening Balance</u>					
Cash in Hand	-		By Bank Charges		344.00
Cash at Bank	-				
			<u>By Closing Balance</u>		
<u>To Grant in Aid</u>			Cash in Hand	-	
NI-MSME, GoI		11,25,000.00	Cash at Bank	11,24,656.00	11,24,656.00
		<u>11,25,000.00</u>			<u>11,25,000.00</u>

for RAVI KENGUA & CO.

Chartered Accountants



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

Place : Rayagada  
Date : 15.09.2022

*[Signature]*  
Secretary  
Koraput Farmers' Association  
KORAPUT

# KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

## PROGRAMME - FC PROJECT

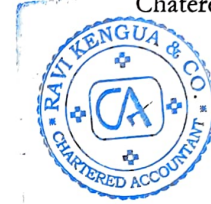
Receipt and Payment Account for the year ending 31.03.2022

RECEIPT	AMOUNT Rs	AMOUNT Rs	PAYMENT	AMOUNT Rs	AMOUNT Rs
<u>To Opening Balance</u>					
Cash in Hand	477.00				
Cash at Bank	24,585.00	25,062.00	<u>By Closing Balance</u>		
			Cash in Hand	477.00	
To Bank Interest		605.00	Cash at Bank	25,190.00	25,667.00
		<u>25,667.00</u>			<u>25,667.00</u>

Place : Rayagada  
Date : 15.09.2022

  
*Secretary*  
Koraput Farmers' Association  
KORAPUT

for RAVI KENGUA & CO.  
Chartered Accountants



  
CA K. Ravi  
B.Sc, FCA

# KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

## PROGRAMME - FC Project

### CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Net Suplus		605.00	By Bank Interest		605.00
		<u>605.00</u>			<u>605.00</u>

Place : Rayagada  
Date : 15.09.2022

  
*Secretary*  
Koraput Farmers' Association  
KORAPUT

for RAVI KENGUA & CO.  
Chartered Accountants

  
  
CA K. Ravi  
B.Sc, FCA

# KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

## PROGRAMME - FC Project

### CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Capital Account</b>			<b>Closing Balance</b>		
Opeming Balance	25,062.00		Cash in Hand	477.00	
Add: Net Surplus	<u>605.00</u>	25,667.00	Cash at Bank	<u>25,190.00</u>	25,667.00
		<u><u>25,667.00</u></u>			<u><u>25,667.00</u></u>

for RAVI KENGUA & CO.

Chartered Accountants



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

Place : Rayagada  
Date : 15.09.2022

*[Signature]*  
Secretary  
Koraput Farmers' Association  
KORAPUT

**KORAPUT FARMERS ASSOCIATION**  
GOUTAM NAGAR, KORAPUT  
ORISSA

**FIXED ASSETS AS ON 31-3-2022**

S.N.	Asset Name	Op. WDV	Additions	Deletions	Total	Depn. Rate	Depn.	Closing WDV
1	Furniture & Fixtures	33,035.00	6,500.00	-	39,535.00	10%	3,954.00	35,581.00
2	Type Writer	608.00	-	-	608.00	10%	61.00	547.00
3	Motor Cycle	1,04,610.00	96,635.00	-	2,01,245.00	10%	20,125.00	1,81,120.00
4	Dari	721.00	-	-	721.00	10%	72.00	649.00
5	Library Books	135.00	-	-	135.00	10%	14.00	121.00
6	Camera	30,343.00	-	-	30,343.00	10%	3,034.00	27,309.00
7	Printer	9,865.00	-	-	9,865.00	10%	987.00	8,878.00
8	Fan	1,636.00	-	-	1,636.00	10%	164.00	1,472.00
9	Computer & UPS	39,077.00	-	-	39,077.00	25%	9,769.00	29,308.00
10	Carpentary Tools	823.00	-	-	823.00	10%	82.00	741.00
11	Mobile Handset	49.00	-	-	49.00	25%	12.00	37.00
12	Invertor	3,012.00	-	-	3,012.00	15%	452.00	2,560.00
13	Cycle	685.00	-	-	685.00	15%	103.00	582.00
14	Public Address System	5,054.00	-	-	5,054.00	15%	758.00	4,296.00
16	LCD Projector	11,580.00	-	-	11,580.00	15%	1,737.00	9,843.00
17	Gen Set	23,085.00	-	-	23,085.00	15%	3,463.00	19,622.00
		2,64,318.00	1,03,135.00	-	3,67,453.00		44,787.00	3,22,666.00

for RAVI KENGUA & CO.  
Chartered Accountants



**CA Ravi**  
B.S. & FCA

*[Handwritten Signature]*

Secretary  
Koraput Farmers' Association  
KORAPUT

Place : Rayagada  
Date : 15.09.2022