

**Acknowledgement Number: 482997190311023**

## **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-2023 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-2023; 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-2023.

Subject to the following observations/qualifications-

The prescribed particulars are annexed hereto.

Rayagada  
22-Sep-2023



CA K. Ravi

ARCA203129

0326115E

Sai Mandir Road, New Colony New Colony, Rayagada ODISHA 765001 India  
49.37.112.244

UDIN:- 23203129BGWAWJ9929



# Ravi Kengua & Co.

CHARTERED ACCOUNTANTS

CA K. Ravi  
FCA, DISA

## CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANT

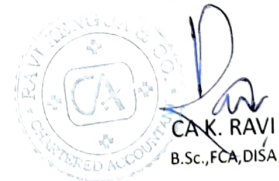
I have audited the account of Koraput Farmers' Association, Near Kalyan Mandap, Pujariput, PO/Dist. – Koraput, Pin- 764020, Odisha registered under Societies Registration Act. 1860 Bearing No. – kpt-3100/100-2000/2001 in the state of Odisha for the financial year ending 31<sup>st</sup> March 2023 and examined all relevant books and vouchers and certify that accordingly to the audited account:

- i. The Brought forward foreign contribution at the beginning of financial year was Rs.25,667.00
- ii. Foreign Contribution of/ worth Rs. 6,85,525.00 was received by the association during the financial year 2022-2023
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs. 3,816.00 was received by the person/association during the financial year 2022-2023
- iv. The balance of unutilized foreign contribution with the association at the end of financial year was Rs. 5,33,479.00
- v. Certified that the association has maintained the accounts of Foreign Contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act,2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules,2011.
- vi. The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

Place: Rayagada  
Date: 22.09.2023



For Ravi Kengua & Co.  
Chartered Accountant



CA. K. RAVI  
B.Sc., FCA, DISA  
M.N. 203129

# 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 31.03.2023

RECEIPT	AMOUNT	AMOUNT	PAYMENT	AMOUNT	AMOUNT
	Rs	Rs		Rs	Rs
<b><u>To Opening Balance</u></b>			<b><u>By Programme Cost</u></b>		
Cash in Hand	477.00		1.1 Cost Milk Powder	60,930.00	
Cash at Bank	<u>25,190.00</u>	25,667.00	1.2 Parle-G Biscuit	11,348.00	
			4.0 Gas, Utensils, Steel Glass	30,998.00	
<b><u>To Grant in Aid</u></b>			5.0 Honorarium for Village Wc	15,999.00	
Jiv Daya Foundation		685,525.00	6.0 Dress Material and Shoes	<u>62,125.00</u>	181,400.00
To Bank Interest		3,816.00	Bank Charges		129.00
			<b><u>By Closing Balance</u></b>		
			Cash in Hand	477.00	
			Cash at Bank	<u>533,002.00</u>	533,479.00
		<u><u>715,008.00</u></u>			<u><u>715,008.00</u></u>

for RAVI KENGUA & CO.  
Chartered Accountants

  
CA K. Ravi  
B.Sc, FCA

Place : Rayagada  
Date : 22.09.2023





# 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 31.03.2023

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOME	AMOUNT Rs.	AMOUNT Rs.
<b><u>To Programme Cost</u></b>			<b><u>By Grant in Aid</u></b>		
1.1 Cost Milk Powder	60,930.00		Jiv Daya Foundation		6,85,525.00
1.2 Parle-G Biscuit	11,348.00				
4.0 Gas, Utensils, Steel Gla	30,998.00		By Bank Interest		3,816.00
5.0 Honorarium for Villag	15,999.00				
6.0 Dress Material and Shc	62,125.00	1,81,400.00			
To Bank Charges		129.00			
To Net Surplus		5,07,812.00			
		<b>6,89,341.00</b>			<b>6,89,341.00</b>

for RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi

B.Sc, FCA

Place : Rayagada

Date : 22.09.2023



# KORAPUT FARMERS' ASSOCIATION

Near Kalyan Mandap, Pujariput, Koraput-764020

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

### Balance Sheet as on 31.03.2023

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
	Rs	Rs		Rs	Rs
<b><u>Capital Account</u></b>			<b><u>Closing Balance</u></b>		
Opening Balance	25,667.00		Cash in Hand	477.00	
Add: Net Surplus	<u>5,07,812.00</u>	5,33,479.00	Cash at Bank	<u>5,33,002.00</u>	5,33,479.00
		<u><u>5,33,479.00</u></u>			<u><u>5,33,479.00</u></u>

for RAVI KENGUA & CO.  
Chartered Accountants



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

Place : Rayagada  
Date : 22.09.2023

*[Signature]*

