



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 31/03/2020 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 31/03/2020
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2020

The prescribed particulars are annexed hereto.

For Ravi Kengua & Co.
Chartered Accountants



(CA K. Ravi)
Proprietor

Membership No: 203129
Registration No: 0326115E

Place :Rayagada
Date : 24/11/2020
UDIN : 20203129AAAADZ6296

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.	1223703
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.	No
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

Place :Rayagada
Date : 24/11/2020
UDIN : 20203129AAAADZ6296

For Ravi Kengua & Co.
Chartered Accountants



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

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME - GENERAL

Receipt and Payment Account for the year ending 31.03.2020

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<u>To Opening Balance</u>			<u>By Programme Expenses</u>		
Cash In Hand	7,175.00		Block Co-ordinator Honorarium	47,500.00	
Cash at Bank	99,452.00	106,627.00	Cluster Co-ordinator Honorarium	36,500.00	
			GRLTP Programme	13,940.00	
			Social Auditor Honorarium	61,800.00	
<u>To Grant in Aid</u>			PRI Strudy	11,000.00	170,740.00
Executive Er. RWSS	89,500.00		<u>By Administrative Expenses</u>		
BDO, Lamtaput	61,800.00		Office Expenses	9,931.00	
Centre for Tribal Studies, HYD	5,000.00		Bank Charges	118.00	10,049.00
NABARD/GRLTP	13,940.00	170,240.00			
<u>To Recovery of Advance</u>			Loan to e-Sakti/NABARD	7,985.00	7,985.00
Salary advance Settled	3,000.00	3,000.00	<u>Fixed Asset</u>		
Donation	147,000.00	147,000.00	Furniture	11,500.00	
IT Return	2,920.00	2,920.00	Gen Set	28,500.00	40,000.00
To Bank Interest	6,354.00	6,354.00	<u>By Closing Balance</u>		
			Cash in Hand	7,544.00	
			Cash at Bank	199,823.00	207,367.00
		436,141.00			436,141.00

for RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi

B.Sc, FCA

Place : Rayagada

Date : 24.11.2020

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME - ODISHA MILLETS MISSION

Receipt and Payment Account for the year ending 31.03.2020

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<u>To Opening Balance</u>			<u>By Programme Expenses</u>		
Cash In Hand	-		Village awareness Campaign	119,230.00	
Cash at Bank	409,700.00	409,700.00	Workshop with District Officials and Others	15,950.00	
			Residential Training of trainers for seed Farmers	30,410.00	
<u>To Grant in Aid</u>			ToT on SMI to Farmers	31,440.00	
P.D, ATMA		687,000.00	Field Day observation	2,980.00	
			Training of CRPs and Progressive Farmers	23,570.00	
To Bank Interest		16,623.00	Training on Mobile Application to CRPs	7,980.00	
			Food Festival	29,300.00	260,860.00
			<u>Programme Facilitation Cost</u>		
			Hon. & TA to Block Coordinator	240,000.00	
			Hon. & TA to Addl Block Coordinator	170,000.00	
			Accountant Hon	120,000.00	530,000.00
			<u>By Administrative Expenses</u>		
			Secretary Monitoring Exp	30,000.00	
			House Rent	44,000.00	
			Stationary	6,170.00	
			Telephone Rent	1,416.00	81,586.00
			By Unsecured Loan		33,700.00
			Bank Charges		125.00
			<u>By Closing Balance</u>		
			Cash in Hand	2,414.00	
			Cash at Bank	204,638.00	207,052.00
		<u>1,113,323.00</u>			<u>1,113,323.00</u>

for RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi
B.Sc, FCA

Place : Rayagada
Date : 24.11.2020

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME-E-SAKTI/NABARD

Receipt and Payment Account for the year ending 31.03.2020

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<u>To Opening Balance</u>			<u>Programme Facilitation Cost</u>		
Cash In Hand	-		Training to Animator on collection of SHG	108,200.00	
Cash at Bank		-	Data Entry and Uploading	7,280.00	
<u>To Grant in Aid</u>			Vehicle Hiring Cost	32405	147,885.00
Regional Office,NABARD	139,900.00	139,900.00			
Un Secured Loan	7,985.00	7,985.00	<u>By Closing Balance</u>		
			Cash in Hand	-	
			Cash at Bank	-	-
		<u>147,885.00</u>			<u>147,885.00</u>

for RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi
B.Sc, FCA

Place : Rayagada
Date : 24.11.2020

Gautam Nagar, 1st Lane, Koraput. 764020

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>To Opening Balance</u>			<u>By Programme Exps.</u>		
Cash In Hand	19,698.00		Block Co-ordinator Honorarium	47,500.00	
Cash at Bank	<u>542,051.00</u>	561,749.00	Cluster Co-ordinator Honorarium	36,500.00	
			GRLTP Programme	13,940.00	
<u>To Grant-in-Aid</u>			Social Auditor Honorarium	61,800.00	
P.D. ATMA	687,000.00		PRI Strudy	11,000.00	
Executive Er. RWSS	89,500.00		Village awariness Campaign	119,230.00	
NABARD/GRLTP	13,940.00		Workshop with District Officials and Others	15,950.00	
BDO,Lamtaput	61,800.00		Residencial Training of trainers for seed Farmer.	30,410.00	
Centre for Tribal Studies.HYD	5,000.00		ToT on SMI to Farmers	31,440.00	
Regional Office,NABARD	<u>139,900.00</u>	997,140.00	Field Day observation	2,980.00	
			Training of CRPs and Progressive Farmers	23,570.00	
To Bank Interest		22,977.00	Training on Mobile Application to CRPs	7,980.00	
			Food Festival	<u>29,300.00</u>	431,600.00
<u>To Recovery of Advance</u>			<u>By Programme Facilitation Cost</u>		
Salary advance Settled	3,000.00		Hon. & TA to Block Coordinator	240,000.00	
Donation	147,000.00		Hon. & TA to Addl Block Coordinator	170,000.00	
Other Receipts	<u>2,920.00</u>	152,920.00	Accountant Hon	120,000.00	
			Training to Animator on collection of SHG	108,200.00	
			Data Entry and Uploading	7,280.00	
			Vehicle Hiring Cost	<u>32,405.00</u>	677,885.00
			<u>By Administrative Expenses</u>		
			Secretary Monitoring Exp	30,000.00	
			House Rent	44,000.00	
			Stationary	6,170.00	
			Telephone Rent	1,416.00	
			Bank Charges	243.00	
			Office expenses	<u>9,931.00</u>	91,760.00
			By Repayment of Unsecured Loans		33,700.00
			By Last Year Payables are paid		13,440.00
			<u>Fixed Assets</u>		
			Furniture	11,500.00	
			Gen Set	<u>28,500.00</u>	40,000.00
			<u>By Closing Balance</u>		
			Cash in Hand	9,958.00	
			Cash at Bank	<u>436,443.00</u>	446,401.00
		<u>1,734,786.00</u>			<u>1,734,786.00</u>

Chartered Accountants

CA K. Ravi
B.Sc, FCA

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<u>To Programme Exps.</u>			<u>By Grant-in-Aid</u>		
<u>General Account</u>			NIEPMD	900,000.00	
Block Co-ordinator Honorarium	47,500.00		P.D. ATMA	687,000.00	
Cluster Co-ordinator Honorarium	36,500.00		Executive Er. RIWSS	89,500.00	
GRLTP Programme	13,940.00		NABARD/GRLTP	13,940.00	
Social Auditor Honorarium	61,800.00		BDO, Lamtaput	61,800.00	
PRI Study	11,000.00	170,740.00	Centre for Tribal Studies, HYD	5,000.00	
<u>ODISHA MILLETS MISSION</u>			Regional Office, NABARD	139,900.00	1,897,140.00
Village awareness Campaign	119,230.00		By Bank Interest		22,977.00
Workshop with District Officials and Others	15,950.00		By Other Receipts		2,920.00
Residential Training of trainers for seed Farmer.	30,410.00		By Donations		147,000.00
ToT on SMI to Farmers	31,440.00				
Field Day observation	2,980.00				
Training of CRPs and Progressive Farmers	23,570.00				
Training on Mobile Application to CRPs	7,980.00				
Food Festival	29,300.00	260,860.00			
<u>To Administration expenses</u>					
Secretary Monitoring Exp	30,000.00				
House Rent	44,000.00				
Stationary	6,170.00				
Telephone Rent	1,416.00				
Bank Charges	243.00				
Office expenses	9,931.00	91,760.00			
<u>To Programe Facilitation Cost</u>					
Hon. & TA to Block Coordinator	240,000.00				
Hon. & TA to Addl Block Coordinate	170,000.00				
Accountant Honorium	120,000.00				
Training to Animator on collection of:	108,200.00				
Data Entry and Uploading	7,280.00				
Vehicle Hiring Cost	32,405.00	677,885.00			
To Depreciation		22,458.00			
To Net Surplus		846,334.00			
		<u>2,070,037.00</u>			<u>2,070,037.00</u>

for RAVI KENGUA & CO.



CA K. Ravi
B.Sc, FCA

Place : Rayagada
Date : 24.11.2020

Gautam Nagar, 1st Lane, Koraput. 764020

LIABILITIES		AMOUNT	ASSETS		AMOUNT	AMOUNT
Capital Fund			Fixed Assets			173,712.00
Opening Balance	(418,934.00)		(As per Schedule)			
Add: Net Surplus	846,334.00					
	427,400.00		<u>Current Assets, Loans & Advances</u>			
Less: Old TDS Adjusted	41,085.00	386,315.00	Security with Telephone	2,000.00		
			Adv to Deepamali Krushak Sangh	1,000.00		
			House Rent Security	2,400.00		5,400.00
<u>Current Liabilities</u>			<u>Closing Balance</u>			
Temporary Loan	204,198.00		Cash in Hand	9,958.00		
Advance from Party	10,000.00		Cash at Bank	436,443.00		446,401.00
Audit fees Payable	25,000.00	239,198.00				
		625,513.00			-	625,513.00

CA K. Rayi
B.Sc, FCA

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME - FC Project

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
To Net Suplus		1,103.00	By Bank Interest		1,103.00
		<u>1,103.00</u>			<u>1,103.00</u>

Place : Rayagada
Date : 24.11.2020

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 31.03.2020

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Capital Account</u>			<u>Closing Balance</u>		
Opeming Balance	23,248.00		Cash in Hand	477.00	
Add: Net Surplus	<u>1,103.00</u>	24,351.00	Cash at Bank	<u>23,874.00</u>	24,351.00
		<u>24,351.00</u>			<u>24,351.00</u>

for RAVI KENGUA & CO.

Chatered Accountants

Place : Rayagada

Date : 24.11.2020



CA K. Ravi

B.Sc, FCA

KORAPUT FARMERS' ASSOCIATION

Gautam Nagar, 1st Lane, Koraput. 764020

PROGRAMME - FC Project

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2020					
RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>To Opening Balance</u>					
Cash In Hand	477.00				
Cash at Bank	<u>22,771.00</u>	23,248.00	<u>By Closing Balance</u>		
			Cash in Hand	477.00	
To Bank Interest		1,103.00	Cash at Bank	<u>23,874.00</u>	24,351.00
		<u>24,351.00</u>			<u>24,351.00</u>

Place : Rayagada
Date : 24.11.2020

for RAVI KENGUA & CO.

Chartered Accountants




CA K. Ravi
B.Sc, FCA

KORAPUT FARMERS ASSOCIATION

GOUTAM NAGAR, KORAPUT
ORISSA

FIXED ASSETS AS ON 31-3-2020

S.N.	Asset Name	Op. WDV	Additions	Deletions	Total	Depn. Rate	Depn.	Closing WDV
1	Furniture & Fixtures	29,285.00	11,500.00	-	40,785.00	10%	4,079.00	36,706.00
2	Type Writer	751.00	-	-	751.00	10%	75.00	676.00
3	Motor Cycle	34,703.00	-	-	34,703.00	10%	3,470.00	31,233.00
4	Dari	890.00	-	-	890.00	10%	89.00	801.00
5	Library Books	167.00	-	-	167.00	10%	17.00	150.00
6	Camera	37,460.00	-	-	37,460.00	10%	3,746.00	33,714.00
7	Printer	12,179.00	-	-	12,179.00	10%	1,218.00	10,961.00
8	Fan	2,020.00	-	-	2,020.00	10%	202.00	1,818.00
9	Computer & UPS	9,471.00	-	-	9,471.00	25%	2,368.00	7,103.00
10	Carpentary Tools	1,016.00	-	-	1,016.00	10%	102.00	914.00
11	Mobile Handset	88.00	-	-	88.00	25%	22.00	66.00
12	Invertor	4,169.00	-	-	4,169.00	15%	625.00	3,544.00
13	Cycle	948.00	-	-	948.00	15%	142.00	806.00
14	Public Address System	6,995.00	-	-	6,995.00	15%	1,049.00	5,946.00
16	LCD Projector	16,028.00	-	-	16,028.00	15%	2,404.00	13,624.00
17	Gen Set	-	28,500.00	-	28,500.00	10%	2,850.00	25,650.00
		156,170.00	40,000.00	-	167,670.00		22,458.00	173,712.00

for RAVI KENGUA & CO.

Chartered Accountants



Place : Rayagada
Date : 24.11.2020