

**INDIPENDENT AUDITORS' CERTIFICATE**

We A K LENKA & CO, Chartered Accountants, FRN-325851E have audited the account of **AGRAGAMEE, At/Po-Kashipur, Dist.-Rayagada and Odisha-765015** society registration Number KPT-289/6/1987-88 and FCRA Registration No-104960035 for the financial year ending the 31st March 2020 and examined all relevant books and vouchers certify that according to the audit account:

- i. The brought forward foreign contribution at the beginning of the financial year was Rs41,82,791.00
- ii. Foreign contribution of / worth Rs.15,504,514.00 was received by the Association during the financial year 2019-20,
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of / worth Rs.1,40,935.00 was received by the Association during the financial year 2019-20;
- iv. The balance of unutilized foreign contribution with the Association at the end of the financial year ending 31st March 2020 was Rs.42,22,546.00 ;
- 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 17of 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 us.
- vii. The Association has utilized the foreign contribution received for the purposed(s) it is registered/ granted prior permission under foreign contribution (Regulation) Act.2010.

Place: Bhubaneswar

Date: 20.11.2020

For A K LENKA & CO
Chartered AccountantsCA A K LENKA, FCA, DISA (ICAI)
Partner
Meb No-061761

UDIN: 20061761AAAAGZ4590



AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

BALANCE SHEET OF FOREIGN CONTRIBUTION FUND AS ON 31st March, 2020

PARTICULARS	SCH.	2019-20 (₹)	2018-19 (₹)
SOURCES OF FUNDS :			
Capital Fund	1	11,723,329	9,445,173
Unspent Project Fund	2	3,617,373	3,826,493
TOTAL		15,340,702	13,271,666
APPLICATION OF FUNDS :			
Fixed Assets:	3		
Gross Block		17,484,530	14,803,532
Less: Accumulated Depreciation		10,141,168	9,356,371
Net Block		7,343,362	5,447,161
Investments (At Cost)	4	4,139,770	3,921,639
Current Assets, Loans and Advances:			
Cash & Bank Balances	5	385,909	346,154
Other Current Assets	6	4,244,523	4,872,974
(A)		4,630,432	5,219,128
Less: Current Liabilities and Provisions			
Current Liabilities	7	772,861	1,316,262
(B)		772,861	1,316,262
Net Current Assets (A-B)		3,857,571	3,902,866
TOTAL		15,340,702	13,271,666

Notes to Accounts

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In terms of our annexed CERTIFICATE in Form FC-4 under Rule 17 of the Foreign Contribution (Regulation) Rules, 2011 and annexed Statement of Foreign Contribution Project Expenditure and read together with the NOTES forming part of the Certificate.

As per our Separate Report of even Date

For A.K LENKA & CO.

Chartered Accountants

FRN: 0325851E

CA A.K Lenka, FCA, DISA (ICAI)

PARTNER

M No. 061761

Place: Bhubaneswar

Date: 20th November 2020

UDIN-20061761AAAAGZ4590



For AGRAGAMEE



Achyut Das

Achyut Das
Director

AGRAGAMEE

At/Po-KASHIPUR

Dist-RAYAGADA

ODISHA-765015

**INCOME & EXPENDITURE ACCOUNTS OF FOREIGN CONTRIBUTION FUND FOR THE YEAR ENDED
31st March, 2020**

PARTICULARS	SCH.	2019-20 (₹)	2018-19 (₹)
INCOME:			
Grant-in-Aid	8		
In INR		15,504,514	19,512,737
In Foreign Currency Equivalent to INR			
Bank Interest			
On Bank STDRs (including Accrued Interest)		166,307	103,047
On Bank Account		62,813	141,019
TOTAL		15,733,634	19,756,803
EXPENDITURE:			
Programme Expenses	10	10,594,536	18,036,434
Administrative Expenses	11	1,754,742	2,625,670
TOTAL		12,349,277	20,662,105
SURPLUS/(DEFICIT) BEFORE DEPRECIATION		3,384,357	(905,302)
Less: Depreciation		784,797	562,523
SURPLUS/(DEFICIT)		2,599,560	(1,467,825)

Notes to Accounts

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In terms of our annexed CERTIFICATE in Form FC-4 under Rule 17 of the Foreign Contribution (Regulation) Rules, 2011 and annexed Statement of Foreign Contribution Project Expenditure and read together with the NOTES forming part of the Certificate.

As per our Separate Report of even Date

For A.K LENKA & CO.
Chartered Accountants
FRN: 0325851E

CA A.K Lenka, FCA, DISA (ICAI)
PARTNER
M No. 061761



Place: Bhubaneswar
Date: 20th November 2020
UDIN-20061761AAAAGZ4590

For AGRAGAMEE



Achyut Das
Director

AGRAGAMEE

At/Po-KASHIPUR

Dist-RAYAGADA

ODISHA-765015

**RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTION FUND FOR THE YEAR ENDED
31st March, 2020**

PARTICULARS	SCH.	2019-20 (₹)	2018-19 (₹)
Opening Balance			
Cash in hand at Head Office and Site Offices		8,630	8,630
Work Advance at Head Office and Site Offices		-	-
STDR at Bank		3,836,637	2,036,637
Cash with Scheduled Bank		337,524	3,150,103
		4,182,791	5,195,370
RECEIPTS:			
Grant-in-Aid			
In INR		15,504,514	19,512,737
In Foreign Currency Equivalent to INR			
Bank Interest			
On Bank Account		62,813	141,019
On STDR Account		78,122	285,422
Other Receipts			
Misc Receipts		-	15,797
TOTAL RECEIPTS		15,645,449	19,954,975
PAYMENTS:	11 (A)		
Capital Expenditure		2,713,017	144,561
Programme Expenses		11,137,936	18,153,723
Administrative Expenses		1,754,742	2,669,270
TOTAL PAYMENTS		15,605,694	20,967,554
CLOSING BALANCE			
Cash in hand at Head Office and Site Offices		8,630	8,630
Work-advance		-	-
STDR at Bank		3,836,637	3,836,637
Cash at Bank		377,279	337,524
		4,222,546	4,182,791

Notes to Accounts**12**

In terms of our annexed CERTIFICATE in Form FC-4 under Rule 17 of the Foreign Contribution (Regulation) Rules, 2011 and annexed Statement of Foreign Contribution Project Expenditure and read together with the NOTES forming part of the Certificate.

As per our Separate Report of even Date

For A.K LENKA & CO.

Chartered Accountants

FRN: 0325851E

CA A.K Lenka, FCA, DISA (ICAI)

PARTNER

M No. 061761



For AGRAGAMEE



Achyut Das

Achyut Das
Director

Place: Bhubaneswar

Date: 20th November 2020

UDIN-20061761AAAAGZ4590

**AGRAGAMEE
At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015**

SCHEDULES TO ACCOUNTS

PARTICULARS	2019-20 (₹)	2018-19 (₹)
<u>SCHEDULE NO. 1</u>		
<u>CAPITAL FUND</u>		
<u>Opening Balance</u>		
Capital Fund	5,275,147	5,259,351
Fixed Assets Capitalised Fund	986,200	1,404,162
Bank Interest	3,183,826	2,939,760
	9,445,173	9,603,273
<u>Add:-</u>		
Fixed Assets Capitalised Fund		
Asset acquired out of Funding Agency Grants	2,680,998	144,561
Bank Interest during the Year	229,120	244,066
Accrued Interest not taken prev period	152,835	
Prior Period Expenditure Adjusted	-	15,796
	3,062,953	404,423
<u>Less:-</u>		
Depriciation during the Year	784,797	562,523
	784,797	562,523
TOTAL	11,723,329	9,445,173
<u>SCHEDULE NO. 2</u>		
<u>UNSPEND PROJECT FUND</u>		
Unspend Grant (Doner)	3,617,373	3,826,493
TOTAL	3,617,373	3,826,493



AGRAGAMEE
At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

SCHEDULE No. 3

**SCHEDULE OF FIXED ASSETS AS AT
31st March, 2020**

ITEMS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	OPENING BALANCE	ADDITION DURING YEAR		SALES DURING Yr.	TOTAL	DEP. RATE	UP TO	AMT. FOR	TOTAL	AS ON	AS ON
	180 DAYS OR MORE	LESS THAN 180 DAYS					31.03.2019	THE YEAR	31.03.2020	31.03.2020	31.03.2019
LAND	52,756	0	0	0	52,756	0%	0	0	0	52,756	52,756
Building	7,865,496	0	0	0	7,865,496	5%	4,533,524	166,599	4,700,123	3,165,373	3,331,972
Computer & Peripheral	1,760,309	0	0	0	1,760,309	40%	1,636,106	49,681	1,685,787	74,522	124,203
Electronics/Other Equipment	774,556	0	0	0	774,556	15%	463,370	46,678	510,048	264,508	311,186
Furniture & Fixtures	749,745	-	0	0	749,745	10%	409,497	34,025	443,522	306,223	340,248
Office Equipment	316,803	0	0	0	316,803	10%	80,584	23,622	104,206	212,597	236,219
Vehicles	3,283,867	1,407,070	1,273,928	0	5,964,865	15%	2,233,290	464,192	2,697,482	3,267,383	1,050,577
CURRENT YEAR (TOTAL)	14,803,532	1,407,070	1,273,928	0	17,484,530		9,356,371	784,797	10,141,168	7,343,362	5,447,161
PREVIOUS YEAR	14,658,971	144,561	0	-	14,803,532		8,793,848	562,523	9,356,371	5,447,161	5,865,123

For AGRAGAMEE



Achyut Das
Achyut Das
Director



AGRAGAMEE
At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

SCHEDULES TO ACCOUNTS

PARTICULARS	2019-20 (₹)	2018-19 (₹)
<u>SCHEDULE NO. 4</u>		
<u>INVESTMENTS</u>		
STDR with Bank	3,836,637	3,836,637
Interest Accrued on STDRs	303,133	85,002
TOTAL	4,139,770	3,921,639
<u>SCHEDULE NO. 5</u>		
<u>CASH & BANK BALANCES</u>		
Cash in Hand at Head Office and Site Offices	8,630	8,630
Balance With Scheduled Banks :		
Bank Balance	377,279	337,524
TOTAL	385,909	346,154
<u>SCHEDULE NO. 6</u>		
<u>Other Current Assets</u>		
Tax Deducted at Sources	88,050	65,161
TCS Receivable	32,019	
Project Fund (Ref. No-Annexure-1)	4,124,454	4,807,813
	4,244,523	4,872,974
<u>SCHEDULE NO. 7</u>		
<u>CURRENT LIABILITIES</u>		
Sundry Payable	772,861	1,316,262
TOTAL	772,861	1,316,262



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SCHEDULES TO ACCOUNTS

PARTICULARS	2019-20 (₹)	2018-19 (₹)
<u>SCHEDULE NO. 8</u>		
<u>GRANT-IN-AID</u>		
Individual Donner (M Chandrasekharan)	3,530,263	1,986,750
EUROPE AID	593,713	4,180,624
SMATEL	1,549,600	-
ROSA LUXEMBURG STIFTUNG	-	3,016,535
ROSA LUXEMBURG STIFTUNG (01.01.2019 to 31.12.2019)	2,859,136	622,251
GLOBAL GIVING FOUNDATION	540,825	483,577
GIVING CIRCLE FOUNDATION	100,536	-
INDIVIDUAL DONER (THASNEEM HOEY)	7,441	-
DECCAN DEVELOPMENT SOCIETY	323,000	223,000.00
KKS-BMZ (NEW)	6,000,000	9,000,000.00
TOTAL	15,504,514	19,512,737
 <u>SCHEDULE NO. 9</u>		
<u>CAPITAL EXPENSES</u>		
EDUCATION	2,680,998	43,690
EUROPE AID	-	84,871
KKS-BMZ (NEW)	-	16,000
TOTAL	2,680,998	144,561
 <u>SCHEDULE NO. 9 (A)</u>		
CAPITAL EXPENSES AS PER SCH NO-9	2,680,998	144,561
Add: TCS Receivable	32,019	-
TOTAL	2,713,017	144,561
 <u>SCHEDULE NO. 10</u>		
<u>PROGRAMME EXPENSES</u>		
EDUCATION	2,358,604	1,359,299
EUROPE AID	-	4,386,390
KKS-BMZ (NEW)	5,602,306	7,463,571
ROSA LUXEMBURG STIFTUNG	-	3,368,439
ROSA LUXEMBURG STIFTUNG (01.01.2019 to 31.12.2019)	2,358,708	608,767
DECCAN DEVELOPMENT SOCIETY	274,917	202,500
CARING HANDS FOUNDATION	-	647,468
TOTAL	10,594,536	18,036,434



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SCHEDULES TO ACCOUNTS

PARTICULARS	2019-20 (₹)	2018-19 (₹)
<u>SCHEDULE NO. 11</u>		
<u>ADMINISTRATIVE EXPENSES</u>		
EDUCATION	146,513	183,178
EUROPE AID	1,516	1,003,560
ROSA LUXEMBURG STIFTUNG	-	199,777
ROSA LUXEMBURG STIFTUNG (01.01.2019 to 31.12.2019)	408,600	114,825
KKS-BMZ (NEW)	1,149,447	1,102,646
FC GENERAL	666	1,185
DECCAN DEVELOPMENT SOCIETY	48,000	20,500
TOTAL	1,754,742	2,625,670
 <u>SCHEDULE NO. 11 (A)</u>		
<u>Expenditure during the Year (As per Sch-9A, 10 & 11)</u>		
Capital Expenditure	2,713,017	144,561
Programme Expenditure	10,594,536	18,036,434
Administrative Expenditure	1,754,742	2,625,670
TOTAL	15,062,294	20,806,666
 <u>Less:-Payable during the Year</u>		
Capital Expenditure	-	-
Programme Expenditure	60,000	815,299
Administrative Expenditure	-	-
TOTAL	60,000	815,299
 <u>Add:-Payment against Last Year Payable</u>		
Capital Expenditure	-	-
Programme Expenditure	603,400	932,587
Administrative Expenditure	-	43,600
TOTAL	603,400	976,187
 Net Payment during the Year shown in R&P	 15,605,694	 20,967,554



AGRAGAMEE, KASHIPUR - 765 015, RAYAGADA, ORISSA
 SCHEDULE FORMING PART OF FOREIGN CONTRIBUTION ACCOUNT
 FOR THE YEAR ENDED 31 MARCH 2020

Annexure-1

1. BALANCE OF PROJECT FUND

FUND ACCOUNT	Rupees(₹)			
	Opening Balance as on 01.04.19	Received/adjusted During the Year	Expenditure during the Year	Closing Balance as on 31.03.2020
KKS-BMZ	(203,323.35)	-	-	(203,323.35)
KKS-BMZ (New Project from 01.01.2018)	1,441,122.50	6,000,000.00	6,751,752.50	689,370.00
EuropeAid (EU)	(2,180,683.17)	593,713.00	1,516.00	(1,588,486.17)
WWH-GREEN COLLEGE (AS 1650/IND 1321-14)	(22,500.00)	-	-	(22,500.00)
EDUCATION	1,971,451.40	5,728,665.00	5,186,115.00	2,514,001.40
ROSA LUXEMBURG STIFTUNG (RLS)	(43,158.95)	-	-	(43,158.95)
ROSA LUXEMBURG STIFTUNG (RLS) (01.01.2019 to 31.12.2019)	(101,341.00)	2,859,136.00	2,767,308.00	(9,513.00)
Deccan Development Society	-	323,000.00	322,917.00	83.00
CARING HANDS FOUNDATION	(94,629.00)	-	-	(94,629.00)
Fixed Assets(FC General)	(556,008.00)	-	-	(556,008.00)
Administrative Expenses (FC General)	(87,271.18)	-	666.00	(87,937.18)
Old (Closing) Projects - Annexure-1 (A)	(1,104,979.87)	-	-	(1,104,979.87)
TOTAL	- 981,320.62	15,504,514.00	15,030,274.50	- 507,081.12



AGRAGAMEE, KASHIPUR - 765 015, RAYAGADA, ORISSA
 SCHEDULE FORMING PART OF FOREIGN CONTRIBUTION ACCOUNT
 FOR THE YEAR ENDED 31 MARCH 2020

Annexure - 1(A)

1. BALANCE OF PROJECT FUND

Amount (₹)

FUND ACCOUNT	Opening Balance as on 01.04.19	Received/adjusted During the Year	Expenditure during the Year	Closing Balance as on 31.03.2020
OXFAM-Action Research & Advocacy Study Project	30803.25	0.00	0.00	30803.25
GAA - Construction of Training Hall & Staff Quarter (ASC)	12001.00	0.00	0.00	12001.00
ACTIONAID - Child Sponsorship	(6169.85)	0.00	0.00	(6169.85)
ACTIONAID -Teachers Jamboree	(3700.00)	0.00	0.00	(3700.00)
ACTIONAID - Women Research Centre	16485.60	0.00	0.00	16485.60
ACTIONAID - Education	238.00	0.00	0.00	238.00
ACTIONAID - PESA	4700.00	0.00	0.00	4700.00
Rose, Belgium	(39814.00)	0.00	0.00	(39814.00)
OXFAM, America	6732.85	0.00	0.00	6732.85
Oxfam Project	5624.10	0.00	0.00	5624.10
OXFAM (India) Trust	8198.00	0.00	0.00	8198.00
Momentum Earth-New focus on Education	(83694.85)	0.00	0.00	(83694.85)
Ford Foundation Project	10071.20	0.00	0.00	10071.20
UBS Project - Non formal education(through S.W.R.C)	(176059.00)	0.00	0.00	(176059.00)
Volunry Services Overseas(VSO)	8520.00	0.00	0.00	8520.00
Public Report on Health Project (PROH)	23883.00	0.00	0.00	23883.00
Sustainable Agriculture Information Network Seminar & Workshop	(12912.00)	0.00	0.00	(12912.00)
GAA - Watershed- (AS 1183/ IND 1113-04)	(49778.50)	0.00	0.00	(49778.50)
GAA-Alternative Education Centre(through Sikshasandhan)	3848.16	0.00	0.00	3848.16
Terre Des Homes, Germany-CDBT	28514.75	0.00	0.00	28514.75
Terre Des Homes, Germany-ITD	(1544.00)	0.00	0.00	(1544.00)
Concern World Wide,Germany	(5156.00)	0.00	0.00	(5156.00)
BM7 KKS ,Germany	(16150.70)	0.00	0.00	(16150.70)
Individual Donor	162059.00	0.00	0.00	162059.00
Action Aid - Cholera Project	50130.00	0.00	0.00	50130.00
AID Project	(54802.00)	0.00	0.00	(54802.00)
Action Aid - Public Hearing on NREGS	(3050.00)	0.00	0.00	(3050.00)
National Foundation for India - ICCO	(67904.00)	0.00	0.00	(67904.00)
National Foundation for India - Rural	(83830.00)	0.00	0.00	(83830.00)
Individual Donor - For School Building	(164003.00)	0.00	0.00	(164003.00)
University of Hawaii at Manoa- SANREM,	(167408.00)	0.00	0.00	(167408.00)
Sari Energy	(1409.00)	0.00	0.00	(1409.00)
Sustainet Climate Change	0.00	0.00	0.00	0.00
Christain Aid,UK	(459949.67)	0.00	0.00	(459949.67)
WIIIH - VET (AS 1475 / IND 1214 - 09)	(47702.21)	0.00	0.00	(47702.21)
WIIIH-Gender (AS 1484/IND 1221-09)	(8881.00)	0.00	0.00	(8881.00)
Praxis India	42110.00	0.00	0.00	42110.00
IPAF-ECO-VILLAGE	(64981.00)	0.00	0.00	(64981.00)
TOTAL	(1104979.87)	0.00	0.00	(1104979.87)
Total Receivable Project	4807813.43	0.00	0.00	4124454.43
Total Unspent Balance of Project	-3826492.81	0.00	0.00	-3617373.31
Net Fund Status	981321.00	0.00	0.00	507082.00



FOREIGN CONTRIBUTION GRAN-IN-AID STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020			
SI NO.	Name off the Funding Agency	Purpose	Amount (In Rs.)
1	RLS (01.01.2019 to 31.12.2019)	Strengthening Local Farming for Food Sovereignty (2017)	2,859,136.00
2	KKS-BMZ (New)	Addressing Land Degradation and Food Insecurity: Eco-village Development with Small Farmers in Tribal Areas: Cost Effective Approaches with Small Farmer Communities	6,000,000.00
3	DDS	ACKNOWLEDGE THEIR RIGHT TO NUTRITIOUS FOOD, SUSTAINABLE LIVILIHODS, DIGNITY, RECLAIM MILLTETS INTO THE FARMING AND POLICY LNSCAPE OF INDIA"	323,000.00
4	WHH-EU	"Improving access to information of public schemes in backward districts in India"	593,713.00
5	EDUCATION-FC (N CHANDRASEKHARAN)	INDIVIDUAL FROM AMERICA THROUGH (ROSE) FOR TRIBAL EDUCATION AS A DONATION	3,530,263.00
6	SMATEL	Education of Tribal Girls	1,549,600.00
7	GLOBAL GIVING FOUNDATION	Education	540,825.00
8	GIVING CIRCLE FOUNDATION	Addressing the Widening Digital Divide Efforts in Quality Education in Remote Tribal Regions	100,536.00
9	Thasneem Hoey	Education of Tribal Girls	7,441.00
TOTAL			15,504,514.00



**AGRAGAMEE, KASHIPUR, RAYAGADA, ORISSA-765015
SCHEDULE FORMONG PART OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2020**

(1) SIGNIFICANT OF ACCOUNTING POLICIES & NOTES TO ACCOUNTS

A. SYSTEM OF ACCOUNTING

1. The accounts are prepared under the historic cost convention on accrual basis
2. The accountings are prepared and presented on the principles applicable to a going concern.
3. Foreign Grants are accounted for on the basis of Indian Rupees (INR) amount credited to the FC/designated bank account.
4. As far as practicable, the organisation follows the mercantile system of accounting recognising income and expenditure on accrual basis. Whenever grant utilised is not allowed by funding agency, the same is written off to income and expenditure accounts in the year of such disallowance.
5. Project funds restricted by outside agencies under the terms of contract are recorded as contract liabilities and to the extent they are utilised during the year are only recognised as income of the year
6. Materials/ service received free of cost are accounted for on the basis of the information about rupees equivalent to the same provided by the Funder/Donor.
7. Contingent liability, if any is shown by way of note to the accounts.
8. **Fixed assets&Depreciation**
 - I) Fixed assets are stated at cost less depreciation. Cost of acquisition is inclusive of freight duties, taxes, financial cost and other related expenses up to the date of commissioning of the assets.
 - II) The organization is following the written down value method of depreciation in respect of all assets at the rates as per Income Tax Act.
9. In the opinion of the members of the organization current assets, loans and advances have a value on Realization in the ordinary course of business at least equal to the amount at which they are stated.
10. Figures are rounded off to nearest Rupees.
11. Brought forward previous year figures are regrouped/rearranged wherever necessary to comply with current years reporting requirements.

For A K LENKA & CO
Chartered Accountants



CA. A K LENKA, FCA, DISA (ICAI)
Partner
Mob No-061761
UDIN: 20061761AAAAFP6985
Date: 20.11.2020
Place: Bhubaneswar



For and on behalf of
AGRAGAMEE



Achyut Das
Director