



Independent Auditor's Report

To the Members of
AGRAGAMEE

Report on the Financial Statements

We have audited the accompanying (Standalone) financial statements of **AGRAGAMEE, At-Kashipur, Rayagada, Odisha-765015** a public Charitable Society Registered under society registration Act 1860 ("the Society") which comprise the Balance Sheet as at March 31, 2017, Income and Expenditure Account & Receipt & Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the (Standalone) Financial Statements

The Management of Agragamee is responsible the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the organization. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

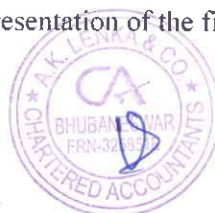
Auditor's Responsibility

Our responsibility is to express an opinion on these Standalone financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the societies' preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the society's management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the organisation as at March 31, 2017, and its Income & Expenditure and its Receipt & Payment Account for the year ended on that date.

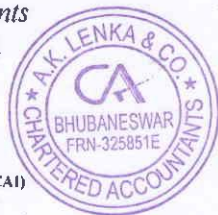
Report on Other Legal and Regulatory Requirements

- a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. in our opinion proper books of account as required by law have been kept by the organisation so far as it appears from our examination of thosebooks;
- c. the Balance Sheet, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this Report are in agreement with the books of account
- d. in our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards applicable to the organisation.
- e. In our opinion, the organisation has utilized the proceeds of the grants only for the purpose for which it was received and in accordance with the respective grant Agreement.

With respect to the other matters to be included in the Auditor's Report, in our opinion and to the best of our information and according to the explanations given to us:

- i. The organisation does not have any pending litigations which would impact its financial position.
- ii. The organisation did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

For and on behalf of
A K LENKA & CO.
Chartered Accountants
FRN NO:-325851E



CA A K LENKA, FCA, DISA (ICAI)

Partner

Meb No:061761

Place: Bhubaneswar
Date: 22.09.2017

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

BALANCE SHEET AS ON
31st March, 2017

PARTICULARS	SCH.	2016-17 (₹)	2015-16 (₹)
SOURCES OF FUNDS :			
Capital Fund	1	17,013,229	16,697,744
Un-utilised Grant	2	1,072,902	248,345
TOTAL		18,086,131	16,946,089
APPLICATION OF FUNDS :			
Fixed Assets:	3		
Gross Block		28,323,252	28,045,462
Less: Accumulated Depreciation		18,733,589	17,858,031
Net Block		9,589,663	10,187,431
Fixed Assets-WIP		1,713,388	1,502,888
Investments (At Cost)	4	3,041,428	3,969,491
Current Assets, Loans and Advances:			
Cash & Bank Balances	5	6,212,491	4,727,616
Loans & Advances	6	1,255,966	1,114,691
(A)		7,468,457	5,842,307
Less: Current Liabilities and Provisions			
Current Liabilities	7	3,726,805	4,556,028
(B)		3,726,805	4,556,028
Net Current Assets	(A-B)	3,741,652	1,286,279
TOTAL		18,086,131	16,946,089
Notes to Accounts	14		

The schedules referred to above form an integral part
of the Balance Sheet
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: 22nd September 2017



For AGRAGAMEE

Achyut Das
Director

AGRAGAMEE

At/Po-KASHIPUR

Dist-RAYAGADA

ODISHA-765015

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31st March, 2017**

PARTICULARS	SCH.	2016-17 (₹)	2015-16 (₹)
INCOME :			
Grant-in-Aid			
Restricted Grants (including Peoples' Contribution and Organisation's Contribution) for Projects	8	25,445,221	13,971,080
BANK INTEREST			
On Saving Bank		346,767	272,278
On STDR (Matured Deposit)		276,667	757,510
On STDR Intetest Accrued during the Year		198,226	306,844
OTHER RECEIPTS			
Organisation's Contribution for Projects		-	
Donations		1,940,262	70,000
Other Revenue	9 (A)	639,098	1,681,849
TOTAL		28,846,241	17,059,561
EXPENDITURE :			
Utilisation of Restricted Grants (including People's and 'Organisation's Contribution) for Projects	10	24,682,139	14,027,289
Administrative and other input costs		2,973,274	2,901,694
TOTAL		27,655,413	16,928,983
SURPLUS/(DEFICIT) BEFORE DEPRECIATION		1,190,828	130,578
Less: Depreciation		875,558	938,136
SURPLUS/(DEFICIT)		315,270	(807,558)
Notes to Accounts	14		

The schedules referred to above form an integral part of the Income & Expenditure Account.
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: 22nd September 2017



For AGRAGAMEE

Achyut Das
Achyut Das
Director

AGRAGAMEE

At/Po-KASHIPUR

Dist-RAYAGADA

ODISHA-765015

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED
FOR THE YEAR ENDED 31ST MARCH 2017**

PARTICULARS	SCH.	2016-17 (₹)	2015-16 (₹)
Opening Balance			
Cash in hand at Head Office and Site Offices		64,302	64,302
Work Advance at Head Office and Site Offices		409,883	266,913.00
STDR at Bank		2,989,273	12289273
Cash with Scheduled Bank		4,663,314	7,585,665
		8,126,772	20,206,153
RECEIPTS:			
Grant-in-Aid			
Restricted Grants (including People's and Organisation's Contribution) for Projects	12	24,318,886	13,029,398
Bank Interest			
On Saving Bank		346,767	272,278
On STDR (Matured Deposit)		276,667	14,122
On STDR (Accrued Int. received during the Year)		255,621	757,510
Loans & Advances		501,120	450,000
Donations		1,940,262	70,000
Other Revenue	9	835,159	1,681,849
TOTAL RECEIPTS		28,474,482	16,275,157
PAYMENTS:			
Payment out of Restricted Grants (including People's and Organisation's Contribution) for Projects	13	24,521,414	24,122,118
Administrative and other input costs	11	2,948,566	2,910,408
Bank Interest (NABARD) refunded to RO		24,708	60,277
Purchase of Fixed Assets		82,500	867,905
Loans & Advances			393,830
TOTAL PAYMENTS		27,577,188	28,354,538
CLOSING BALANCE			
Cash in hand at Head Office and Site Offices		64,302	64,302
Work-advance		642,302	409,883
STDR at Bank		2,169,273	2,989,273
Cash at Bank		6,148,189	4,663,314
		9,024,066	8,126,772
Notes to Accounts	14		

The schedules referred to above form an integral part of the Receipt and Payment Account.
As per our 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: 22nd September 2017

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17	2015-16
	(₹)	(₹)
<u>SCHEDULE NO. 1</u>		
<u>CAPITAL FUND</u>		
<u>Opening Balance</u>		
Capital Fund	16,697,744	17,519,424
	<u>16,697,744</u>	<u>17,519,424</u>
<u>Add:-</u>		
Adjusted towards Prior Period	215	
Excess of Income over Expenditure of the year	315,270	(807,558)
	<u>315,485</u>	<u>(807,558)</u>
<u>Less:-</u>		
Accrued Interest Matured during the Year (FC)	-	14,122
	-	<u>14,122</u>
TOTAL	17,013,229	16,697,744
<u>SCHEDULE NO. 2</u>		
<u>Un-utilised Grant</u>		
Opening Balance	248,345	12,086,459
Add: Received during the Year	24,409,673	13,110,670
Less: NABARD Bank Interest refunded to RO	24,708	0
Less: Utilised during the Year	23,560,408	24,948,784
TOTAL	1,072,902	248,345



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

SCHEDULE No.3
SCHEDULE OF FIXED ASSETS AS AT
31st March, 2017

Amount in (₹)

ITEMS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	OPENING BALANCE AS ON 01.04.16	ADDITION DURING YEAR 180 DAYS OR MORE	LESS THAN 180 DAYS	SALES DURING Yr.	TOTAL	DEP. RATE	UP TO 31.03.2016	AMT. FOR THE YEAR	TOTAL 31.03.2017	AS ON 31.03.2017	AS ON 31.03.2016
FC Project											
LAND	52,756	-	-	-	52,756.00		-	-	-	52,756	52,756
Building	7,767,680	-	-	-	7,767,680.00	5%	3,984,395	189,165.00	4,173,560.00	3,594,120	3,783,285
Computer & Peripherial	1,441,942	49,990.00	100,000.00	-	1,591,932.00	60%	1,371,880	102,032.00	1,473,912.00	118,020	70,062
Electronics/Other Equipment	523,278	-	56,600.00	-	579,878.00	15%	313,205	35,618.00	348,823.00	231,055	210,073
Furniture & Fixtures	732,175	-	-	-	732,175.00	10%	291,908	44,430.00	336,338.00	395,837	444,295
Office Equipment	106,421	-	-	-	106,421.00	10%	31,515	7,165.00	38,680.00	67,741	71,642
Vehicles	3,150,391	-	-	-	3,150,391.00	15%	1,610,327	231,148.00	1,841,475.00	1,308,916	1,540,064
Total	13,774,643	49,990	156,600	-	13,981,233		7,603,230	609,558	8,212,788	5,768,445	6,172,177
Non-FC Project											
LAND	180,500	-	-	-	180,500		-	-	-	180,500.00	180,500
Building	7,391,029	-	-	-	7,391,029	5%	4,224,887	158,307.00	4,383,194	3,007,835.00	3,166,142
Computer & Peripherial	998,980	-	71,200	-	1,070,180	60%	998,575	21,360.00	1,019,935	50,245.00	405
Electronics/Other Equipment	1,006,801	-	-	-	1,006,801	15%	827,022	26,967.00	853,989	152,812.00	179,779
Furniture & Fixtures	677,937	-	-	-	677,937	10%	537,791	14,014.60	551,806	126,131.00	140,146
Office Equipment	309,256	0	-	-	309,256	10%	169,142	14,011.00	183,153	126,103.00	140,114
Vehicles	3,706,316	-	-	0	3,706,316	15%	3,497,384	31,340.00	3,528,724	177,592.00	208,932
Total	14,270,819	-	71,200.00	0	14,342,019		10,254,801	266,000	10,520,801	3,821,218	4,016,018.00
CURRENT YEAR (TOTAL)	28,045,462	49,990	227,800	-	28,323,252		17,858,031	875,558	18,733,589	9,589,663	10,188,195
PREVIOUS YEAR	28,020,398	25,064	-	-	28,045,462		16,919,895	938,136	17,858,031	10,187,431	11,104,651

For AGRAGAMEE



Achyut Das
Achyut Das
Director

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17	2015-16
	(₹)	(₹)
<u>SCHEDULE NO. 4</u>		
<u>INVESTMENTS</u>		
STDR with Bank	2,989,273	12,289,273.00
Add:- During the Year	8,000,000	1,500,000.00
TOTAL	10,989,273	13,789,273.00
Less:- Matured during the Year	8,820,000	10,800,000.00
STDR with Bank	2,169,273	2,989,273.00
Interest Accrued on STDRs	872,155	980,218.00
TOTAL	3,041,428	3,969,491.00

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17	2015-16
	(₹)	(₹)
<u>SCHEDULE NO. 5</u>		
<u>CASH & BANK BALANCES</u>		
Cash in Hand at Head Office and Site Offices (FC)	8,630.00	8,630
Cash in Hand at Head Office and Site Offices (NFC)	55,672.00	55,672
Balance With Scheduled Banks :		
Bank Balance (FC)	4,208,536.00	1,804,224
Bank Balance (NFC)	1,939,653.00	2,859,090
TOTAL	6,212,491.00	4,727,616
<u>SCHEDULE NO. 6</u>		
<u>LOANS & ADVANCES</u>		
Work Advance (FC)	421,100.00	355,031.00
Work Advance (NFC)	221,202.00	54,852
Tax Deducted at Sources(FC)	32,863.00	102,762
Tax Deducted at Sources (NFC)	187,535.00	199,502
CLD Grant Receivable	384,552.00	
EPF Advance (NABARD)	8,714.00	8,714
Advance to others	-	393,830
TOTAL	1,255,966	1,114,691
<u>SCHEDULE NO. 7</u>		
<u>CURRENT LIABILITIES</u>		
Sundry Payable (FC)	516,441	1,001,068
Sundry Payable (NFC)	3,103,074	3,554,960
Advance from others	107,290	
TOTAL	3,726,805	4,556,028



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

SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17	2015-16
	(₹)	(₹)
<u>SCHEDULE NO. 8</u>		
<u>INCOME</u>		
Restricted Grants (including Peoples' Contribution and Organisation's Contribution) for Projects (Ref: Annex-1)	24,409,673	13,110,670
Add:-CLDE Grant Receivable	446,139	
Add:- CRD Grant Receivable	1,940	
Add:- To be received	5,203,772	4,481,216
	30,061,524	17,591,886
Less:- Interest included in Restricted Grant or Annex-1	90,787	81,272.00
Less:- Receivable relating to Previous Year	4,525,516	3,539,534
Amount taken into I&E Account as Income	25,445,221	13,971,080
<u>SCHEDULE NO. 9</u>		
<u>OTHER REVENUE</u>		
Dairy	8,330.0	126,394.0
Garden	-	893.0
Consultancy	3,750.0	-
Publication	15,000.0	-
Accommodation	104,200.0	7,000.0
Miscllaneous	196,061.0	-
Establishment	506,778.0	1,527,562.0
Recovery Cost from Solar Light	1,040.0	20,000.0
TOTAL	835,159.0	1,681,849.0
<u>SCHEDULE NO. 9 (A)</u>		
Other Revenue as per Receipts & Payment A/c	835,159	
Less:- Income Tax Refund	(196,061)	
Amount taken into I&E Account as Income	639,098	-



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

SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17 (₹)	2015-16 (₹)
<u>SCHEDULE NO. 10</u>		
<u>UTILISATION</u>		
Utilisation of Restricted Grants (including People's and Organisation's Contribution) for Projects (Ref: Annex-1)	23,585,116	24,948,784
Utilisation of Non- Restricted Grants	-	-
Less:- payment against payable last year (NABARD) included in Annex-1	-	-
Total Utilisation	23,585,116	24,948,784
Add:- Excess Spent from unspent Grant	1,502,813	(10,896,431)
Total	25,087,929	14,052,353
Less:- Utilisation of Restricted Grant towards Fixed Asset	405,790	25,064
Amount taken into I & E Account as Expenditure	24,682,139	14,027,289



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

SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17 (₹)	2015-16 (₹)
SCHEDULE NO. 11		
ADMINISTRATIVE AND OTHER INPUT COSTS		
Dairy	33,774.00	125,104.00
Garden		35,282.00
Insurance	6,903.00	
Mess Expenses	30,680.00	205,371.00
Screen-Printing		47,040.00
Vehicle running and maintenance	7,600.00	88,998.00
Printing & Stationery		-
Repair Maintenance & Construction of School Building		-
Electricity	141,061.00	77,965.00
Staff Honorarium and Benefit	1,453,256.00	1,688,677.00
Staff Welfare	2,080.00	
Transportation		-
Fuel & Lubricant	26,770.00	14,810.00
Office Expenses	389,680.00	252,939.00
Accounts & Book Keeping		20,000.00
Campus Development	1,380.00	28,822.00
Travel	30,516.00	-
G.B.Meeting	17,080.00	-
School Running Expenses		74,415.00
Telephone / Fax / Internet	43,937.00	21,428.00
News Paper , Postage and Telegram	8,940.00	1,044.00
Printing & Stationary	100,474.00	1,800.00
Consultancy of Resource person	126,650.00	-
Repair Maintenance & Construction of Fields Centre	165,846.00	30,484.00
Training & Meeting Exp.	9,800.00	24,326.00
EPF for staff		52,403.00
Bank Charges	1,180.00	1,815.00
Legal aid		3,000.00
EPF penalty	2,821.00	-
Donation	226,000.00	15,000.00
EPF	23,546.00	-
Audit Fees	40,000.00	-
Establishment Expenses	83,300.00	90,971.00
EPF Advance payment (NABARD WADI)		8,714.00
TOTAL	2,973,274.00	2,910,408.00



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

SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17	2015-16
	(₹)	(₹)
<u>SCHEDULE NO. 12</u>		
<u>GRANT-IN-AID</u>		
EUROPE AID-AGRAGAMEE FC PROJECT	11,944,100	-
ROSE-BELUGIUM	1,542,968	1,771,071
ROSE LUXEMBURG STIFTUNG	863,640	-
Individual Donner-Rekha Ramaswami (Education)	-	9,700
KKS-BMZ	4,500,000	7,700,000
Donation From CRD	95,060	
Donation from Purna Pattnaik	50,048	
Donation from Namrata Iyar	15,000	
Donation from LIM	5,000	
Donation from Joel Shepherd	4,600	
Donation from Gavin Steingo	6,610	
Donation from Anne Gorrissen	12,559	
Donation from Saskya Jain	6,957	
Donation from Global Giving Foundation	553,955	
WHH-GREEN COLLEGE	-	899,792
NABARD	-	2,399,835
AGRAGAMEE SCHOOL	629,000	-
CLDE	3,088,536	
POPI	120,000	
JBF	400,000	
RAGHURAJ FOUNDATION	150,000	
EUROPE AID-AGRAGAMEE LC PROJECT	330,853	249,000
TOTAL	24,318,886	13,029,398



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

SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17 (₹)	2015-16 (₹)
SCHEDULE NO. 13		
<u>Expenditure during the Year (As per S.Sch-13 (A),13 (B)&13 (C))</u>		
Capital Expendure	488,290	892,969
Less:- Non-Restricted Capital Expenditure which is shown separately in R&P	82,500	867,905
Programme Expenditure	19,783,873	22,488,866
Administrative Expenditure	3,395,453	2,374,577
TOTAL	23,585,116	24,888,507
<u>Less:- Payable during the Year</u>		
EUROPE AID-LC	-	28,536
NABARD	258,000.00	144,000
JBF-EDUCATION	-	71,599
CLDE	19,281.00	-
GENERAL FUND	-	98,097
Programme Expenditure (FC)	43,759	547,952.00
Administrative Expenditure (FC)	-	22,480
TOTAL	321,040	912,664
<u>Add:- Payment against Last Year Payable</u>		
NABARD	651,616.00	-
NFC EDUCATION	50,356.00	-
EUROPE AID-LC	27,000.00	-
Programme Expenditure (FC)	486,366.00	116,996
Administrative Expenditure (FC)	42,000.00	29,279
TOTAL	1,257,338.00	146,275
Payment during the Year shown in R&P	24,521,414	24,122,118



AGRAGAMEE

At/Po- Kashipur

Dist- Rayagada

Odisha-7650015

SUB-SCHEDULES TO ACCOUNTS

PARTICULARS	2016-17 (₹)	2015-16 (₹)
<u>SCHEDULE NO. 13 (A)</u>		
<u>CAPITAL EXPENSES</u>		
RLS	92,600	-
EUROPE AID	113,990	4,250
ROSE-BELUGIUM	10,000	-
KKS-BMZ	38,000	20,814
AGRAGAMEE EDUCATION	80,000	40,005
CLDE	71,200	-
GENERAL FUND	82,500	827,900
TOTAL	488,290	892,969
<u>SCHEDULE NO. 13 (B)</u>		
<u>PROGRAMME EXPENSES</u>		
RLS	228,236	-
ROSE-BELUGIUM	1,787,003	1,973,287
EUROPE AID	7,460,774	6,256,917
KKS-BMZ	4,422,671	7,797,395
WHH -GREEN COLLEGE	421,756	1,501,545
NABARD	1,190,932	3,743,386
AGRAGAMEE EDUCATION	54,734	-
JBF EDUCATION	192,808	543,568
EUROPE AID-LOCAL CONTRIBUTION (AGRAGAMEE)	872,294	672,768
CLDE	2,997,301	-
RELIEF DISTRIBUTION FOR DIARRHEA	274	-
WATIS	42,857	-
POPI	112,233	-
TOTAL	19,783,873	22,488,866
<u>SCHEDULE NO. 13 (C)</u>		
<u>ADMINISTRATIVE EXPENSES</u>		
WHH-GREEN COLLEGE	-	164,132
ROSE-BELUGIUM	469,753	368,200
EUROPE AID	1,798,842	1,158,667
RLS	188,540	-
KKS-BMZ	473,484	486,714
FC GENERAL	65,626	26,490
NABARD	61,007	93,367
AGRAGAMEE EDUCATION	29,229	-
JBF EDUCATION	12,256	39,136
CLDE	234,000	-
EUROPE AID-LOCAL CONTRIBUTION (AGRAGAMEE)	62,717	37,871
TOTAL	3,395,453	2,374,577



AGRAGAMEE, KASHIPUR - 765 015, RAYAGADA, ORISSA
Schedules forming part of accounts for the year ended 31st March 2017

Annexure -1

1. GRANTS, DONATIONS AND CONTRIBUTIONS	Opening balance		3	4	Closing balance		BALANCE SHEET	Rupees BALANCE SHEET
	To spend	To receive			Received (*)	Utilised		
(A.) Programme Supported by State Government / Agencies								
DRDA Phulbani-Watershed (Old)	6544.84			0.00		6544.84		
DRDA Phulbani-Watershed (New)	31783.75		0.00	0.00	31783.75			
Nabard Supported Wadi Programme - TDF	946981.50		68054.00	1251939.00		236903.50	1183885.00	
(B. 1) Programme Supported by Central Government / Agencies								
National Project for Organic Farming		301106.00		0.00		301106.00		
(B. 2) Programme Supported by Other Agencies								
Tata Trust Education Programme -2nd phase	0.00	1453544.89	0.00	0.00		1453544.89		
UNDP Small Grant		43600.00	0.00	0.00		43600.00		
Raghuraj Foundation Trust	41862.50		150000.00	0.00	191862.50			150000.00
SPWD	0.00	8255.00	0.00	0.00		8255.00		
TATA Trust-WADI Support	519450.62		0.00	0.00	519450.62			
Relief Distribution for DIARRHEA By	16839.00		0.00	273.75	16565.25		273.75	
Agragamee School	0.00	44500.00	651733.00	163963.00	443270.00			487770.00
Phulbani MGNREGS	1000.00	0.00	0.00	0.00	1000.00			
JBF-Agragamee Education	238869.00	0.00	400000.00	205064.00	433805.00			194936.00
EU-Agragamee LC Project	0.00	816335.00	330853.00	935010.50		1420492.50	604157.50	
CLD	0.00	0.00	3088536.00	3302501.00		213965.00	213965.00	
WATIS	0.00	0.00	0.00	42857.00		42857.00	42857.00	
POPI	0.00	0.00	120000.00	112233.00	7767.00			7767.00
Write-Up Project Fund								
(C) Programme Supported by Foreign Contribution / Agencies								
GAA-Construction of Training Hall & Staff Quarter (ASC)	12001.00				12001.00			
GAA-Watershed- (AS 1183/ IND 1113-04)		4850.50		0.00		4850.50		
GAA-Alternative Education Centre (through Sikshasandhan)		4386.84				4386.84		
ACTIONAID - Women Research Centre	16485.60				16485.60			
ACTIONAID - Education	238.00				238.00			
ACTIONAID - PESA	4700.00				4700.00			
ACTIONAID - Cholera Initiative Programme	50130.00				50130.00			
OXFAM, AMERICA	6732.85				6732.85			
OXFAM, India Trust	8198.00				8198.00			
OXFAM - Action Research Study Project	30803.25				30803.25			
Association for India's Development (AID)		54802.00				54802.00		
Terre Des Homes-Alternative Education		146774.25				146774.25		
Momentum Earth-New Focus on Education		83694.85				83694.85		
Ford Foundation of India-Panchayatiraj	10071.20				10071.20			
UBS Education		176059.00				176059.00		
ROSE - Infrastructure Dev of running school	318983.00				318983.00			
Concern World Wide	119164.00				119164.00			
Karl Kubel Stiftung - BMZ		89673.61	0.00	0.00		89673.61		
Christian Aid		191201.67	0.00	0.00		191201.67		
Health Project	23883.00				23883.00			
Sustainet, GTZ, Sustainable Agriculture Network ,Seminar & W/S		12912.00				12912.00		
Voluntary Services Overseas (VSO)	8520.00				8520.00			
Individuals Donors-Non Formal Education	162059.00				162059.00			
Sustainet Climate Change								
Action Aid - Drought	0.00		0.00	0.00				
Action Aid - Public Hearing on Food Security								
Action Aid - Public Hearing on NREGS		3050.00	0.00			3050.00		
Green Foundation of India Trust								
National Foundation for India - ICCO		67904.00	0.00	0.00		67904.00		
National Foundation for India - Rural Voluntarism		83830.00	0.00	0.00		83830.00		
Prayas - HIV & Aids Study		0.00	0.00					
Individual Donor - For School-Building Construction		164003.00	0.00	0.00		164003.00		
University of Hawaii at Manoa- SANREM, SMART Project		167408.00	0.00	0.00		167408.00		
Sari Energy	0.00	1409.00				1409.00		
WHH - VET (AS 1475 / IND 1214 - 09)	0.00	58702.13	0.00	0.00		58702.13		
WHH Gender (AS 1484 / IND 1221-09)	2119.48		0.00	0.00	2119.48			
IGSSS								
WHH-VET Support	0.24		0.00	0.00	0.24			
WHH-Thematic workshop		0.00	0.00	0.00				
Praxis-India	42110.00		0.00		42110.00			
IPAF ECO Village	0.00	64981.00	0.00	0.00		64981.00		
IPAP Joint Project	0.00		0.00	0.00				
WHH WEP Change agent		0.00	0.00	0.00				
ROSE-AMERICA	808642.63		1542968.00	2266755.75	84854.88		723787.75	
KKS-BMZ	893419.00		4500000.00	4934155.00	459264.00		434155.00	
EuroAid (EU)	0.00	463253.50	11944100.00	9373606.00	2107240.50			25/0494.00
National Foundation of India			0.00	0.00				
SWRC (SAMPADA), Tilonia			0.00	0.00				
Individual America	0.37		0.00	0.00	0.37			



Nature of Project	Opening balance		Received (*)	Utilised	Closing balance		BALANCE SHEET	BALANCE SHEET
	To spend	To receive			To spend	To receive		
WWH-GREEN COLLEGE (AS 1650/IND 1321-14)	399255.61	0.00	0.00	421755.61		22500.00	421755.61	
ROSA LUXEMBURG STIFTUNG (RLS)	0.00	0.00	863640.00	509376.00	354264.00			354264.00
CRD	0.00	0.00	95060.00	0.00	95060.00			95060.00
PURNA PATTNAIK	0.00	0.00	50048.00	0.00	50048.00			50048.00
NAMRATA IYAR	0.00	0.00	15000.00	0.00	15000.00			15000.00
LJM	0.00	0.00	5000.00	0.00	5000.00			5000.00
JOEL SHEPHERD	0.00	0.00	4600.00	0.00	4600.00			4600.00
GAVIN STEINGO	0.00	0.00	6610.00	0.00	6610.00			6610.00
ANNE GORRISSEN	0.00	0.00	12559.00	0.00	12559.00			12559.00
SASKYA JAIN	0.00	0.00	6957.00	0.00	6957.00			6957.00
GLOBAL GIVING FOUNDATION	0.00	0.00	553955.00	0.00	553955.00			553955.00
FC General Admin Exp.		19280.18	0	65626.00		84906.18	65626.00	
(D.) Total (A+B+C)	4720847.44	4525516.42	24409673.00	23585115.61	6223660.33	5203771.92	3690462.61	4515020.00
(E.) Write-Up Project Fund:								
Grant Total (D-E)	4720847	4525516	24409673	23585116	6223660	5203772	3690463	4515020



AGRAGAMEE, KASHIPUR -765015 RAYAGADA, ORISSA
Schedules forming part of accounts for the year ended 31st March 2017

NOTES TO ACCOUNTS:-14

NOTE-14: SIGNIFICANT OF ACCOUNTING POLICIES

(A) BASIS OF ACCOUNTING:

1. The financial statements are prepared under historical cost convention and comply with applicable accounting standards. The preparation of financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and the results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual result could differ from these estimates. The accountings are prepared and presented on the principles applicable to a going concern
2. As far as practicable, the organisation follows the mercantile system of accounting recognizing 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.
3. Grants, Donations, contribution, Insurance Premium, Audit Fees, miscellaneous receipts and/ or expenses are accounted for on cash basis.
4. 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.
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 recognized as income of the year.

(B) FIXED ASSETS:

Fixed assets are stated at cost of acquisition. Acquisition cost includes taxes, duties, freight, insurance and other incidental expenses related to acquisition and installation and are net of modvat credits, where applicable. Revenue expenses incidental and related to projects are capitalized along with the related fixed assets, where appropriate. Fixed assets purchased out of project funds are capitalized only when the same are not encumbered by any stipulation of the project Donors.



(C) DEPRICIATION:

Depreciation has been charged on WDV as per the rate applicable as per Income Tax Act 1961.

(D) INVESTMENT:

Investments that are readily realizable are carried at cost. Interest accrued on STDR are included in Investment at end of the year.

(E) Foreign Currency Transactions :

1. Foreign Grants are accounted for on the basis of Indian Rupees (INR) amount credited to the FC/designated bank account. Transactions in foreign currency are accounted for at the exchange rates prevailing on the date of transactions. Exchange differences arising on foreign currency transactions settled during the year are recognized in the Profit and Loss Account for the year, Other than exchange differences related to the liabilities for acquisition of fixed assets that are adjusted to the cost of the related fixed assets. All monetary items denominated in foreign currency are translated at exchange rates prevailing on the balance sheet date. The resultant exchange differences are recognized in the Profit and Loss Account for the year, other than exchange differences related to the liabilities for acquisition of fixed assets that are adjusted to the cost of fixed assets.

2. FC grant of Rs 20,026,263/- including interest on FC Bank Account Rs 19,600,497/- was received by the organization during the reporting period.

(F) INCOME TAX:

The Organization is registered under sec 12A of Income Tax Act 1961 having registration No- 34/88-89 dtd 29/04/1987.

(G) Provisions and Contingent Liabilities:

Contingent Liabilities is Nil.

(H) INVENTORIES:

All Materials are Purchased are treated as utilization of Fund.



(1) DEMAND RAISED BY/OR AGAINST THE ORGANISATION.

1. Claims rose by or against the organisation regarding taxes, duties, recoveries claims etc. under dispute are accounted based on merits of each claim. Adjustments if any, are made in the year in which disputes are settled or decided.

During the year 2013-14 EPF Penalty/damage of Rs 1, 43,214.00 claimed by provident Fund Department, Govt of India and same has been deducted from Bank by the EPF Department, for the same Legal case has been filed with Dist Consumer Forum, Rayagada against EPF Dept and State Bank of India, Honble Forum has given the decision in favor of Agragamee but SBI has been filed the case against the Order and decision has been Pending as on date.

2. OTHER NOTES:

1. For brevity, detailed break up of Receipt & Payment and Income & Expenditure relating to various programmes are not made part of these consolidated final accounts. However individual Receipt and Payment accounts Income and Expenditure accounts Balance Sheet, narrative reports and utilization certificates pertaining to various programmes funds prepared, authenticated and certified by the auditors are furnished to the funding Agencies as per contractual agreement.
2. Govt. of India and Govt. of Odisha includes statutory Bodies/Agencies of the respective Government; foreign sources include Donor Agencies from abroad as well as those having offices/ establishment in India, and foreign nationals.
3. Brought forward previous year figures are regrouped/rearranged wherever necessary to make them comparable with the current year's figures.
4. Figures are rounded off to nearest rupee.

For and on behalf of
A.K.LENKA & CO.
Chartered Accountants



CA. A.K.Lenka, FCA, DISA (ICAI)
Partner
Mob. No – 061761
FRN: 0325851E
Bhubaneswar, 22th Sept 2017.



For and on behalf of
AGRAGAMEE



Achyut Das
Director

