



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 2023 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 Rs 61,20,355.00
- ii. Foreign contribution of / worth Rs.92,17,704.00 was received by the Association during the financial year 2022-23,
- iii. Interest accrued on foreign contribution and other Income derived from Foreign contribution or interest thereon of / worth Rs.2,05,589.00 was received by the Association during the financial year 2022-23;
- iv. The balance of unutilized foreign contribution with the Association at the end of the financial year ending 31st March 2023 was Rs.30,29,173.00 ;
- 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: 08.07.2023

For A K LENKA & CO
Chartered Accountants



CA A K LENKA, FCA, DISA (ICAI)
Partner

Meb No-061761

UDIN: 23061761BGVMTS1785

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

BALANCE SHEET OF FOREIGN CONTRIBUTION FUND AS ON 31st March, 2023

PARTICULARS	SCH.	2022-23 (₹)	2021-22 (₹)
SOURCES OF FUNDS :			
Capital Fund	1	1,11,41,632	1,04,99,675
Unspend Project Fund	2	26,87,622	55,49,981
TOTAL		1,38,29,254	1,60,49,656
APPLICATION OF FUNDS :			
Fixed Assets:	3		
Gross Block		1,92,61,245	1,77,60,730
Less: Accumulated Depreciation		1,24,52,549	1,16,22,570
Net Block		68,08,696	61,38,160
Investments (STDR)	4	7,12,808	25,41,387
Current Assets, Loans and Advances:			
Cash & Bank Balances	5	26,92,536	39,83,718
Other Current Assets	6	49,43,326	41,01,918
(A)		76,35,862	80,85,636
Less: Current Liabilities and Provisions			
Current Liabilities	7	13,28,112	7,15,527
(B)		13,28,112	7,15,527
Net Current Assets (A-B)		63,07,750	73,70,109
TOTAL		1,38,29,254	1,60,49,656

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: 08th July 2023

UDIN: 23061761BGMVMTS1785



For AGRAGAMEE

Achyut Das

Achyut Das

Director

**Director
Agragamee**

AGRAGAMEE

At/Po-KASHIPUR

Dist-RAYAGADA

ODISHA-765015

INCOME & EXPENDITURE ACCOUNTS OF FOREIGN CONTRIBUTION FUND FOR THE YEAR ENDED 31st March, 2023

PARTICULARS	SCH.	2022-23 (₹)	2021-22 (₹)
INCOME:			
Grant-in-Aid	8		
In INR		92,17,704	98,29,458
In Foreign Currency Equivalent to INR			
Bank Interest			
On Bank STDRs (including Accrued Interest)		1,36,779	1,53,296
On Bank Account		40,231	59,454
TOTAL		93,94,714	1,00,42,208
EXPENDITURE:			
Programme Expenses	10	1,03,60,055	92,48,201
Administrative Expenses	11	12,66,490	13,55,026
TOTAL		1,16,26,545	1,06,03,227
SURPLUS/(DEFICIT) BEFORE DEPRECIATION		(22,31,831)	(5,61,018)
Less: Depreciation		8,29,979	7,03,784
SURPLUS/(DEFICIT)		(30,61,810)	(12,64,802)

Notes to Accounts

12

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For A.K LENKA & CO.

Chartered Accountants

FRN: 0325851E

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M No. 061761

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UDIN- 23061761BGVMTS1785



For AGRAGAMEE

Achyut Das

Achyut Das

Director

**Director
Agragamee**

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTION FUND FOR THE YEAR ENDED 31st March, 2023

PARTICULARS	SCH.	2022-23 (₹)	2021-22 (₹)
Opening Balance			
Cash in hand at Head Office and Site Offices		8,630	8,630
STDR at Bank		21,36,637	36,36,637
Cash with Scheduled Bank		39,75,088	34,05,398
		61,20,355	70,50,664
RECEIPTS :			
Grant-in-Aid			
In INR		92,17,704	98,29,458
In Foreign Currency Equivalent to INR			
Bank Interest			
On Bank Account		40,231	59,454
On STDR Account		1,65,358	1,36,539
		94,23,293	1,00,25,451
TOTAL RECEIPTS			
PAYMENTS :			
	11 (A)		
Capital Expenditure		15,00,515	1,71,200
Programme Expenses		97,47,470	94,29,535
Administrative Expenses		12,66,490	13,55,026
		1,25,14,475	1,09,55,761
CLOSING BALANCE			
Cash in hand at Head Office and Site Offices		8,630	8,630
STDR at Bank		3,36,637	21,36,637
Cash at Bank		26,83,906	39,75,088
		30,29,173	61,20,355

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.

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M No. 061761

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For AGRAGAMEE

Achut Das

Achut Das

Director

**Director
Agragamee**



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

SCHEDULES TO ACCOUNTS

PARTICULARS	2022-23 (₹)	2021-22 (₹)
<u>SCHEDULE NO. 1</u>		
<u>CAPITAL FUND</u>		
<u>Opening Balance</u>		
Capital Fund	51,55,078	51,55,078
Fixed Assets Capitalised Fund	16,77,199	22,09,783
Bank Interest	36,67,398	36,50,641
	<u>1,04,99,675</u>	<u>1,10,15,502</u>
<u>Add:-</u>		
Asset acquired out of Funding Agency Grants	15,00,515	1,71,200
Accrued Interest during the Year	31,221	95,532
	<u>15,31,736</u>	<u>2,66,732</u>
<u>Less:-</u>		
Depreciation during the Year	8,29,979	7,03,784
Accrued interest taken earlier year but now matured	59,800	78,775
	<u>8,89,779</u>	<u>7,82,559</u>
TOTAL	<u><u>1,11,41,632</u></u>	<u><u>1,04,99,675</u></u>
 <u>SCHEDULE NO. 2</u>		
<u>UNSPEND PROJECT FUND</u>		
Unspend Grant (Doner)	26,87,622	55,49,981
TOTAL	<u><u>26,87,622</u></u>	<u><u>55,49,981</u></u>



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

SCHEDULE No. 3

SCHEDULE OF FIXED ASSETS AS AT
31st March, 2023

ITEMS	GROSS BLOCK				DEPRECIATION			NET BLOCK			
	OPENING BALANCE	ADDITION DURING YEAR 180 DAYS OR MORE	LESS THAN 180 DAYS	SALES DURING Yr.	TOTAL	DEP. RATE	UP TO 31.03.2022	AMT. FOR THE YEAR	TOTAL 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
LAND	52,756	0	0	0	52,756	0%	0	0	0	52,756	52,756
Building	78,65,496	0	0	0	78,65,496	5%	50,08,747	1,42,837	51,51,584	27,13,912	28,56,749
Computer & Peripheral	18,49,309	1,34,300	2,44,099	0	22,27,708	40%	17,51,281	1,41,751	18,93,032	3,34,676	98,028
Electronics/Other Equipment	9,61,756	0	0	0	9,61,756	15%	6,12,058	52,455	6,64,513	2,97,243	3,49,698
Furniture & Fixtures	7,49,745	6,68,520	1,62,479	0	15,80,744	10%	5,01,704	99,780	6,01,484	9,79,260	2,48,041
Office Equipment	3,16,803	0	0	0	3,16,803	10%	1,44,600	17,220	1,61,820	1,54,983	1,72,203
Vehicles	59,64,865	0	2,91,117	0	62,55,982	15%	36,04,180	3,75,936	39,80,116	22,75,866	23,60,685
CURRENT YEAR (TOTAL)	1,77,60,730	8,02,820	6,97,695	0	1,92,61,245		1,16,22,570	8,29,979	1,24,52,549	68,08,696	61,38,160
PREVIOUS YEAR	1,75,89,530		1,71,200		1,77,60,730		1,09,18,786	7,03,784	1,16,22,570	61,38,160	66,70,744



For AGRAGAMEE

Achyut Das

Achyut Das

Director

Director

Agragamee

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2022-23	2021-22
	(₹)	(₹)
<u>SCHEDULE NO. 4</u>		
<u>INVESTMENTS</u>		
STDR with Bank	3,36,637	21,36,637
Interest Accrued on STDRs	3,76,171	4,04,750
TOTAL	7,12,808	25,41,387
<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	26,83,906	39,75,088
TOTAL	26,92,536	39,83,718
<u>SCHEDULE NO. 6</u>		
<u>Other Current Assets</u>		
Project Fund (Ref. No-Annexure-1)	49,43,326	41,01,918
	49,43,326	41,01,918
<u>SCHEDULE NO. 7</u>		
<u>CURRENT LIABILITIES</u>		
Sundry Payable	13,28,112	7,15,527
TOTAL	13,28,112	7,15,527



AGRAGAMEE
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SCHEDULES TO ACCOUNTS

PARTICULARS	2022-23	2021-22
	(₹)	(₹)
<u>SCHEDULE NO. 8</u>		
<u>GRANT-IN-AID</u>		
SPECIAL MATERIALS AND TECHNOLOGIES (SMATEL)	24,11,700	-
GIVING INDIA FOUNDATION	3,42,283	77,714
SUSTAINABLE ECONOMIC EDUCATION	3,26,120	-
KKS-BMZ	20,00,000	32,04,516
PURNA CHANDRA PATNAIK	-	4,06,975
GOPAL MOHANTY	-	44,639
ELISABETH WEYDT	-	8,537
DEUTSCHE GESELLSCHAFT FOR INTERNATIONAL EZUSAMMENARBEIT (IKI)	33,19,201	25,08,027
ACADEMY OF ENTERPRENEURSHIP ASTIKI ETAIREIA	-	5,14,331
ANUJ MALHOTRA	-	2,00,000
TERJEI LEER SALVESEN	-	3,80,277
OLGA HENRIKSSON	-	7,281
INDO AMERICAN SEVAKSANGHA	8,18,400	7,43,900
DASRA	-	9,88,761
CARING HANDS FOUNDATION	-	7,44,500
TOTAL	92,17,704	98,29,458
<u>SCHEDULE NO. 9</u>		
<u>CAPITAL EXPENSES</u>		
KKS - BMZ	6,32,696	-
CARING HANDS FOUNDATION	3,66,319	1,71,200
INDO AMERICAN SEVAKSANGHA	3,67,200	-
GIVING INDIA FOUNDATION	1,34,300	-
TOTAL	15,00,515	1,71,200
<u>SCHEDULE NO. 9 (A)</u>		
CAPITAL EXPENSES AS PER SCH NO-9	15,00,515	1,71,200
TOTAL	15,00,515	1,71,200
<u>SCHEDULE NO. 10</u>		
<u>PROGRAMME EXPENSES</u>		
EDUCATION	39,97,959	26,52,359
KKS-BMZ	8,04,006	49,44,420
DEUTSCHE GESELLSCHAFT FOR INTERNATIONAL EZUSAMMENARBEIT (IKI)	40,83,722	15,83,859
PURNA CHANDRA PATNAIK (JACK FRUIT MISSION)	1,22,918	67,563
DASARA	9,57,623	-
GRREN-Y	3,93,827	-
TOTAL	1,03,60,055	92,48,201



AGRAGAMEE
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Dist-RAYAGADA
ODISHA-765015

SCHEDULES TO ACCOUNTS

PARTICULARS	2022-23 (₹)	2021-22 (₹)
SCHEDULE NO. 11		
ADMINISTRATIVE EXPENSES		
EDUCATION	5,26,417	2,56,745
KKS-BMZ	2,84,860	9,23,676
BANK CH.	649	3,358
DASARA	31,138	-
DEUTSCHE GESELLSCHAFT FOR INTERNATIONAL EZUSAMMENARBEIT (IKI)	4,23,426	1,71,247
TOTAL	12,66,490	13,55,026
SCHEDULE NO. 11 (A)		
Expenditure during the Year (As per Sch-9A, 10 & 11)		
Capital Expenditure	15,00,515	1,71,200
Programme Expenditure	1,03,60,055	92,48,201
Administrative Expenditure	12,66,490	13,55,026
TOTAL	1,31,27,060	1,07,74,427
Less:-Payable during the Year		
Capital Expenditure	-	-
Programme Expenditure	6,12,585	2,666
Administrative Expenditure	-	-
TOTAL	6,12,585	2,666
Add:-Payment against Last Year Payable		
Capital Expenditure	-	-
Programme Expenditure	-	1,84,000
Administrative Expenditure	-	-
TOTAL	-	1,84,000
Net Payment during the Year shown in R&P	1,25,14,475	1,09,55,761



AGRAGAMEE, KASHIPUR - 765 015, RAYAGADA, ORISSA
 SCHEDULE FORMING PART OF FOREIGN CONTRIBUTION ACCOUNT
 FOR THE YEAR ENDED 31 MARCH 2023

Annexure-1

1. BALANCE OF PROJECT FUND

FUND ACCOUNT	Opening Balance as on 01.04.22	Grant Received/adjusted During the Year	Bank Interest during the Year	Expenditure during the Year	Closing Balance as on 31.03.2023
KKS-BMZ	(314,955.65)	2,000,000.00	2,910.00	1,721,562.00	(33,607.65)
EDUCATION	2,802,646.65	3,898,503.42	201,815.00	5,392,195.00	1,510,770.07
IKI	581,721.00	3,319,201.00	-	4,507,148.00	(606,226.00)
PURNA PATNAIK (Jack Fruit Mission)	113,062.00	-	-	-	113,062.00
DASRA	988,761.00	-	-	988,761.00	-
CARRING HAND FOUNDATION	649,871.00	-	-	-	649,871.00
Administrative Expenses (FC General)	(48,677.20)	-	864.00	517,394.00	(565,207.20)
Old (Closing) Projects - Annexure-1 (A)	(3,324,366.71)	-	-	-	(3,324,366.71)
TOTAL	1,448,062.09	9,217,704.42	205,589.00	13,127,060.00	- 2,255,704.49



AGRAGAMEE, KASHIPUR - 765 015, RAYAGADA, ORISSA
SCHEDULE FORMING PART OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

Annexure - 1(A)

1. BALANCE OF PROJECT FUND

FUND ACCOUNT	Opening Balance as on 01.04.22	Received/adjusted During the Year		Expenditure during the Year	Closing Balance as on 31.03.2022
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)
Voluntry 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)
BMZ 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 Voluntarisim	(83830.00)	0.00		0.00	(83830.00)
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	(1409.00)	0.00		0.00	(1409.00)
Christain Aid,UK	(459949.67)	0.00		0.00	(459949.67)
WHH - VET (AS 1475 / IND 1214 - 09)	(47702.21)	0.00		0.00	(47702.21)
WHH-Gender (AS 1484/IND 1221-09)	(8881.00)	0.00		0.00	(8881.00)
Praxis India	42110.00	0.00		0.00	42110.00
WHH-Vet Support	0.00	0.00		0.00	0.00
WHH- Thematic Workshop	0.00	0.00		0.00	0.00
WHH-WEP-Change Agent Training	0.00	0.00		0.00	0.00
CA-IPAP-JOINT PROJECT	0.00			0.00	0.00
IPAF-ECO-VILLAGE	(64981.00)	0.00		0.00	(64981.00)
EuropeAid (EU)	(1588295.89)	0.00		0.00	(1588295.89)
WWH-GREEN COLLEGE (AS 1650/IND 1321-1)	(22500.00)	0.00		0.00	(22500.00)
ROSA LUXEMBURG STIFTUNG (RLS)	(52582.95)	0.00		0.00	(52582.95)
Fixed Assets(FC General)	(556008.00)	0.00		0.00	(556008.00)
TOTAL	(3324366.71)	0.00		0.00	(3324366.71)

Total Receivable Project	4101918.47	0.00		0.00	4943326.47
Total Unspent Balance of Project	-5549980.56	0.00		0.00	-2687621.98
Net Fund Status	(1448063.00)	0.00		0.00	2255704.49



AGRAGAMEE, KASHIPUR, RAYAGADA, ORISSA-765015
SCHEDULE FORMONG PART OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

(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 utilized 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 utilized during the year are only recognized 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

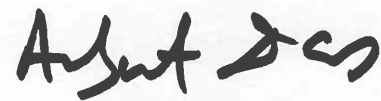


CA.A K LENKA, FCA, DISA (ICAI)
Partner
Meb No-061761
UDIN:20061761AAAAFP6985

Date: 08/07/2023
Place: Bhubaneswar



For and on behalf of
AGRAGAMEE



Achyut Das
Director

Director
Agragamee