A.K. LENKA & CO.
CHARTERED ACCOUNTANTS

Plot No. 687/2416, Ekamra Kanan Road
IRC Village, Bhubaneswar - 751 015
☎ : 0674-2551381 Cell : 09437018879, 9438866129
E-mail : aklenka.co@gmail.com

Certificate to be given by Chartered Accountant

We have audited the accounts of AGRAGAMEE, KASHIPUR, RAYAGADA, ODISHA PIN-765015 society registration no. KPT 289-6 of 1987-88 , Koraput,Odisha State and FCRA Registration No-104960035 for the year ending 31st March, 2016, and examined all relevant books and vouchers and certify that according to the audited account:

(i) the brought forward foreign contribution at the beginning of the year was ₹ 12,165,441/-

(ii) "foreign contribution of / worth ₹ 10,873,341/- was received by the Association during the financila Year 2015-16."

(iii) "Interest accrued on foreign contribution of/worth Rs.110,669/- and other income derived from foreign contribution or interest thereon of / worth Rs. 492,778.00 was received by the Association during the financial year 2015-16;"

(iv) "the balance of unutilised foreign contribution with the association at the end of the year 31March 2016 was ₹ 3,704,522/-

(v) Certified that the association has maintained the account 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.

(v) The information furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by us subject to Notes to the accounts on foreign contribution fund, forming part of the accounts.

(v) The Association has utilized the foreign contribution received for the purposed(s) it is registered/ granted prior permission under foreign contribution (Regulation) Act.2010.

For and on behalf of

A.K.LENKA & CO
Chartered Accountants

A.K. LENKA & CO. BHUBANESWAR FRN-0325851E CHARTERED ACCOUNTANTS

CA. A.K.Lenka, FCA ,DISA (ICAI)
Partner
FRN-0325851E
Meb No:- 061761
Bhubaneswar,
Ekamra Kanan Road,IRC Village, BBSR - 151015

Place: Bhubaneswar
Date: 19th Sept ' 2016

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

BALANCE SHEET OF FOREIGN CONTRIBUTION FUND AS ON 31st March, 2016

PARTICULARS	SCH.		2015-16 (₹)		2014-15 (₹)
SOURCES OF FUNDS :					
Capital Fund	1		9,128,691		9,170,570
Unspend Project Fund	2		2,515,236		11,413,039
TOTAL			**11,643,927**		**20,583,609**
APPLICATION OF FUNDS :					
Fixed Assets:	3				
Gross Block		13,774,643		13,749,579	
Less: Accumulated Depreciation		7,602,466		6,932,076	
Net Block			6,172,177		6,817,503
Investments (At Cost)	4		1,644,724		8,094,393
Current Assets, Loans and Advances:					
Cash & Bank Balances	5	1,812,854		3,902,868	
Loans & Advances	6	3,015,240		2,345,756	
	(A)	4,828,094		6,248,624	
Less: Current Liabilities and Provisions					
Current Liabilities	7	1,001,068		576,911	
	(B)	1,001,068		576,911	
Net Current Assets	(A-B)		3,827,026		5,671,713
TOTAL			**11,643,927**		**20,583,609**
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

A.K. LENKA & CO. CA BHUBANESWAR FRN-325851E CHARTERED ACCOUNTANTS

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

Place: Bhubaneswar
Date: 19th Sept 2016

AGRAGAMEE Regd.No. KPT-289-6 1987-88 At-KASHIPUR Dist-RAYAGADA, ODISHA-765015

For AGRAGAMEE

Achyut Das
Director

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

INCOME & EXPENDITURE ACCOUNTS OF FOREIGN CONTRIBUTION FUND FOR THE YEAR ENDED 31st March, 2016

PARTICULARS	SCH.	2015-16 (₹)	2014-15 (₹)
INCOME :			
Grant-in-Aid	8		
In INR		10,370,863	20,186,169
In Foreign Currency Equivalent to INR			
Bank Interest			
On Bank STDRs (Accrued Interest)		432,828	100,083
On Bank Account		170,619	211,963
TOTAL		**10,974,310**	**20,498,215**
EXPENDITURE :			
Programme Expenses	10	17,529,144	16,654,248
Administrative Expenses	11	2,204,203	2,577,205
TOTAL		**19,733,347**	**19,231,453**
SURPLUS/(DEFICIT) BEFORE DEPRECIATION		**(8,759,037)**	**1,266,762**
Less: Depreciation		670,390	837,638
SURPLUS/(DEFICIT)		**(9,429,427)**	**429,124**
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

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325851E

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

Place: Bhubaneswar
Date: 19th Sept 2016

For AGRAGAMEE

AGRAGAMEE At-Po-KASHIPUR, RAYAGADA, ODISHA-765015 Regd.No. KPT-289-6 1987-88

Achyut Das
Director

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

RECEIPTS & PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTION FUND FOR THE YEAR ENDED 31st March, 2016

PARTICULARS	SCH.	2015-16 (₹)	2014-15 (₹)
Opening Balance			
Cash in hand at Head Office and Site Offices		8,630	8,630
Work Advance at Head Office and Site Offices		225,936	268,450
STDR at Bank		8036637	7536637
Cash with Scheduled Bank		3,894,238	3,891,166
		12,165,441	**11,704,883**
RECEIPTS :			
Grant-in-Aid	8		
In INR		10,380,563	20,186,169
In Foreign Currency Equivalent to INR			
Bank Interest			
On Bank Account		170,619	211,963
On STDR Account		322,159	152,835
TOTAL RECEIPTS		**10,873,341**	**20,550,967**
PAYMENTS :	11 (A)		
Capital Expenditure		25,064	514,720
Programme Expenses		17,155,718	16,966,506
Administrative Expenses		2,153,478	2,609,183
TOTAL PAYMENTS		**19,334,260**	**20,090,409**
CLOSING BALANCE			
Cash in hand at Head Office and Site Offices		8,630	8,630
Work-advance		355,031	225,936
STDR at Bank		1,536,637	8,036,637
Cash at Bank		1,804,224	3,894,238
		3,704,522	**12,165,441**
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
PARTNER
M No. 061761

Place: Bhubaneswar
Date: 19th Sept 2016

For AGRAGAMEE

Achyut Das
Director

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2015-16 (Rs.)	2014-15 (Rs.)
SCHEDULE NO. 1		
CAPITAL FUND		
Opening Balance		
Capital Fund	5,362,099	5,362,099
Fixed Assets Capitalised Fund	2,356,542	2,679,460
Bank Interest	1,451,929	1,139,883
	9,170,570	9,181,442
Add:-		
Asset acquired out of Funding Agency Grants	25,064	514,720
Bank Interest during the Year	617,569	312,046
	642,633	826,766
Less:-		
Acrrued Interest Earned	14,122	
Depriciation during the Year	670,390	837,638
	684,512	837,638
TOTAL	**9,128,691**	**9,170,570**
SCHEDULE NO. 2		
UNSPEND PROJECT FUND		
Unspend Grant (Donner)	2,515,236.00	11,413,039
TOTAL	**2,515,236.00**	**11,413,039**

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN.

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

SCHEDULE No. 3

SCHEDULE OF FIXED ASSETS AS AT 31st March, 2016

ITEMS	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	OPENING BALANCE	ADDITION DURING YEAR 180 DAYS OR MORE	ADDITION DURING YEAR LESS THAN 180 DAYS	SALES DURING Yr.	TOTAL	DEP. RATE	UP TO 31.03.2015	AMT. FOR THE YEAR	TOTAL 31.03.2016	AS ON 31.03.2016	AS ON 31.03.2015
LAND	52,756	0	0	0	52,756	0%	0	0	0	52,756	52,756
Building	7,767,680	0	0	0	7,767,680	5%	3,785,274	199,121	3,984,395	3,783,285	3,982,406
Computer & Peripherial	1,429,992	11,950	0	0	1,441,942	60%	1,266,785	105,095	1,371,880	70,062	163,207
Electronics/Other Equipment	523,278	0	0	0	523,278	15%	276,297	36,908	313,205	210,073	235,604
Furniture & Fixtures	719,061	13,114	0	0	732,175	10%	238,514	49,366	287,880	444,295	480,547
Office Equipment	106,421	0	0	0	106,421	10%	26,818	7,961	34,779	71,642	79,603
Vehicles	3,150,391	0	0	0	3,150,391	15%	1,338,388	271,939	1,610,327	1,540,064	1,823,380
CURRENT YEAR (TOTAL)	13,749,579	25,064	0	0	13,774,643		6,932,076	670,390	7,602,466	6,172,177	6,817,503
PREVIOUS YEAR	13,234,859	46,800	467,920	-	13,749,579		6,094,438	837,638	6,932,076	6,817,503	5,362,099

AGRAGAMEE Regd.No. KPT-289-S 1987-88 KASHIPUR, RAYAGADA ODISHA-765 015

For AGRAGAMEE

Achyut Das
Director

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325851E

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2015-16 (Rs.)	2014-15 (Rs.)
SCHEDULE NO. 4		
INVESTMENTS		
STDR with Bank	1,536,637.00	8,036,637
Interest Accrued on STDRs	108,087.00	57,756
TOTAL	**1,644,724.00**	**8,094,393**
SCHEDULE NO. 5		
CASH & BANK BALANCES		
Cash in Hand at Head Office and Site Offices	8,630.00	8,630
Cheques in Hand	-	-
Balance With Scheduled Banks :		
Bank Balance	1,804,224.00	3,894,238
TOTAL	**1,812,854.00**	**3,902,868**
SCHEDULE NO. 6		
LOANS & ADVANCES		
Work Advance	355,031.00	225,936
Tax Deducted at Sources	102,762.00	42,424
Project Fund (Ref. No-Annexture-1)	2,557,441	2,077,396
EPF Receivable (ROSE Belugium)	6	
	3,015,240	**2,345,756**
SCHEDULE NO. 7		
CURRENT LIABILITIES		
Sundry Payable	1,001,068	576,911
TOTAL	**1,001,068**	**576,911**

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325881E

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2015-16 (₹)	2014-15 (₹)
SCHEDULE NO. 8		
GRANT-IN-AID		
WHH-VET	-	2,188,544
ROSE-BELUGIUM	1,771,071	2,007,375
IPAF ECO VILLAGE	-	280,296
EUROPE AID	-	7,988,451
KKS-BMZ	7,700,000	6,500,000
WHH-GREEN COLLEGE	899,792	1,221,503
TOTAL	**10,370,863**	**20,186,169**
SCHEDULE NO. 9		
CAPITAL EXPENSES		
ROSE-AMERIACA	-	30,855
EUROPE AID	4,250	483,865
KKS-BMZ	20,814	-
TOTAL	**25,064**	**514,720**
SCHEDULE NO. 10		
PROGRAMME EXPENSES		
WHH-VET	-	2,391,384
ROSE-BELUGIUM	1,973,287	1,687,907
EUROPE AID	6,256,917	6,375,924
KKS-BMZ	7,797,395	4,952,757
WHH -GREEN COLLEGE	1,501,545	56,362
INDIVIDUAL DONNER-AMERICA	-	27,096
IPAF - PHILPHANISE	-	1,162,818
TOTAL	**17,529,144**	**16,654,248**

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325851E

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

SCHEDULES TO ACCOUNTS

SCHEDULE NO. 11
ADMINISTRATIVE EXPENSES

WHH-VET	-	226,030
ROSE-BELUGIUM	368,200	302,741
EUROPE AID	1,158,667	1,315,847
IPAF - PHILPHANISE	-	390
KKS-BMZ	486,714	730,660
WHH -GREEN COLLEGE	164,132	
FC GENERAL	26,490	1,538
TOTAL	**2,204,203**	**2,577,205**

SCHEDULE NO. 11 (A)
Expenditure during the Year (As per Sch-9, 10 & 11)

Capital Expendture	25,064	514,720
Programme Expenditure	17,529,144	16,654,248
Administrative Expenditure	2,204,203	2,577,205
TOTAL	**19,758,410**	**19,746,173**
Less:-Payable during the Year		
Capital Expendture	-	-
Programme Expenditure	547,952	116,996
Administrative Expenditure	22,480	29,279
TOTAL	**570,432**	**146,275**
Add:-Payment against Last Year Payable		
Capital Expendture	-	-
Programme Expenditure	116,996	429,254
Administrative Expenditure	29,279	61,257
TOTAL	**146,275**	**490,511**
Add:-Receivable from EPF		
EPF (Rose Belugium)	6	
Net Payment during the Year shown in R&P	**19,334,259**	**20,090,409**

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325851E

AGRAGAMEE, KASHIPUR - 765 015, RAYAGADA, ORISSA

SCHEDULE FORMING PART OF FOREIGN CONTRIBUTION ACCOUNT **Annexture-1**

FOR THE YEAR ENDED 31 MARCH 2016

1. BALANCE OF PROJECT FUND

Rupees(₹)

FUND ACCOUNT	Opening Balance as on 01.04.15	Received/adjusted During the Year	Expenditure during the Year	Closing Balance as on 31.03.2016
Christain Aid,UK	- 459,949.67	-	-	- 459,949.67
WHH - VET (AS 1475 / IND 1214 - 09)	- 47,702.21	-	-	- 47,702.21
WHH-Gender (AS 1484/IND 1221-09)	- 8,881.00	-	-	- 8,881.00
Praxis India	42,110.00	-	-	42,110.00
WHH-Vet Support	-	-	-	-
WHH- Thematic Workshop	-	-	-	-
WHH-WEP-Change Agent Training	-	-	-	-
CA-IPAP-JOINT PROJECT	-		-	-
IPAF-ECO-VILLAGE	- 64,981.00	-	-	- 64,981.00
Individual-America	-	-	-	-
ROSE-AMERICA	1,379,058.63	1,771,071.00	2,341,487.00	808,642.63
KKS-BMZ	1,498,341.00	7,700,000.00	8,304,922.50	893,418.50
EuropeAid (EU)	6,956,580.00	-	7,419,833.50	- 463,253.50
SWRC (SAMPADA), Tilonia, Rajasthan	-	-	-	-
NATIONAL FOUNDATION OF INDIA	-	-	-	-
WWH-GREEN COLLEGE (AS 1650/IND 1321-14)	1,165,140.82	899,791.79	1,665,677.00	399,255.61
Fixed Assets(FC General)	- 556,008.00		-	- 556,008.00
Administrative Expenses (FC General)	- 2,490.18	9,700.00	26,490.00	- 19,280.18
Old (Closing) Projects - Annexure-1 (A)	- 565,575.99		-	- 565,575.99
TOTAL	**9,335,642.40**	**10,380,562.79**	**19,758,410.00**	**- 42,204.81**

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325851E

AGRAGAMEE, KASHIPUR - 765 015, RAYAGADA, ORISSA
SCHEDULE FORMING PART OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2016

Annexure - 1(A)

1. BALANCE OF PROJECT FUND

Amount (₹)

FUND ACCOUNT	Opening Balance as on 01.04.14	Received/adjusted During the Year	Expenditure during the Year	Closing Balance as on 31.03.2015
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	(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
TOTAL	**(565575.99)**	**0.00**	**0.00**	**(565575.99)**

Total Receivable Project	2077396.96	0.00	0.00	2557440.46
Total Unspent Balance of Project	-11413039.36	0.00	0.00	-2515235.65
Net Fund Status	(9335643.00)	0.00	0.00	42205.00

A.K. LENKA & CO. CHARTERED ACCOUNTANTS BHUBANESWAR FRN-325861E

SCHEDULE-12

AGRAGAMEE, KASHIPUR, RAYAGADA, ORISSA-765015
SCHEDULE FORMONG PART OF FOREIGN CONTRIBUTION ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2016

(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
Partner
Meb No-061761

For and on behalf of
AGRAGAMEE

Achyut Das
Director