

**STATUTORY AUDIT REPORT
FOR THE YEAR 2023-24**

AGRAGAMEE

AT-KASHIPUR
PO-KASHIPUR
DIST-RAYAGADA
ODISHA, PIN: 765015



-: AUDITORS:-
A K LENKA & CO.
CHARTERED ACCOUNTANTS
PLOT NO-687/2416
EKAMRA KANAN ROAD,IRC VILLAGE
Bhubaneswar-751015
E-mail:aklenka.co@gmail.com

Independent Auditor's Report

To the Members of
AGRAGAMEE

Report on the Financial Statements

We have audited the accompanying 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, 2024, 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 Financial Statements

The Management of Agragamee is responsible the preparation of these 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 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 financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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.

We Report that:

- 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 those books;
- 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

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



CA A K LENKA, FCA, DISA (ICAI)

PARTNER

Memb. No: 061761



Place: Bhubaneswar

Date: 15/07/2024

UDIN: 24061761BJZZDV2861

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

BALANCE SHEET AS ON
31st March, 2024

PARTICULARS	SCH.	2023-24 (₹)	2022-23 (₹)
SOURCES OF FUNDS :			
Capital Fund	1	4,22,30,596	2,13,44,655
Un-utilised Grant	2	28,23,383	16,29,092
TOTAL		4,50,53,979	2,29,73,747
APPLICATION OF FUNDS :			
Proprty, Plant and Equipment:			
Gross Block	3	4,02,69,190	3,63,32,068
Less: Accumulated Depreciation		<u>2,64,69,538</u>	<u>2,50,64,987</u>
Net Block		1,37,99,652	1,12,67,081
Investments (STDR)	4	60,69,543	56,95,268
Current Assets, Loans and Advances:			
Cash & Bank Balances	5	2,65,98,908	83,59,746
Loans & Advances	6	<u>18,77,849</u>	<u>3,94,663</u>
(A)		2,84,76,757	87,54,409
Less: Current Liabilities and Provisions			
Current Liabilities	7	<u>32,91,973</u>	<u>27,43,011</u>
(B)		32,91,973	27,43,011
Net Current Assets (A-B)		2,51,84,784	60,11,398
TOTAL		4,50,53,979	2,29,73,747
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: 15th July 2024

UDIN: 24061761BJZZDV2861



For AGRAGAMEE

Achyut Das

Achyut Das
Director

Director
Agragamee

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2024

PARTICULARS	SCH.	2023-24 (₹)	2022-23 (₹)
INCOME :			
Grant-in-Aid			
Restricted Grants for Projects	8	6,59,96,116	3,46,91,151
BANK INTEREST			
On Saving Bank		2,86,094	1,84,877
On STDR (Matured Deposit)		-	1,05,558
On STDR Intetest Accrued during the Year		4,07,149	2,53,730
OTHER RECEIPTS			
Other Revenue	9 (A)	20,23,190	28,45,804
TOTAL		6,87,12,549	3,80,81,120
EXPENDITURE :			
Utilisation of Restricted Grants for Projects	10	4,51,55,160	3,77,55,323
Administrative and other input costs	11	12,66,997	26,71,432
TOTAL		4,64,22,157	4,04,26,754
SURPLUS/(DEFICIT) BEFORE DEPRECIATION		2,22,90,393	(23,45,635)
Less: Depreciation		14,04,451	11,66,260
SURPLUS/(DEFICIT)		2,08,85,942	(35,11,895)
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: 15th July 2024

UDIN: 24061761BJZZDV2861

For AGRAGAMEE



Achyut Das
Achyut Das
Director
Director
Agragamee

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED FOR THE YEAR ENDED 31ST MARCH 2024

PARTICULARS	SCH.	2023-24 (₹)	2022-23 (₹)
Opening Balance			
Cash in hand at Head Office and Site Offices		8,630	8,630
Work Advance at Head Office and Site Offices		3,36,928	3,43,480
STDR at Bank		54,69,273	72,69,273
Cash with Scheduled Bank		83,51,116	93,76,121
		1,41,65,947	1,69,97,504
RECEIPTS :			
Grant-in-Aid			
Restricted Grants for Projects	12	6,59,96,116	3,46,91,151
Bank Interest			
On Saving Bank		2,86,094	1,84,877
On STDR (Matured Deposit)		-	1,65,358
Loans & Advances		12,52,126	8,88,453
Other Revenue	9	20,90,414	27,37,214
TOTAL RECEIPTS		6,96,24,750	3,86,67,053
PAYMENTS :			
Payment out of Restricted Grants for Projects			
Administrative and other input costs	13	4,47,83,198	3,72,76,163
Proprty, Plant and Equipment	11	10,89,997	26,71,432
TOTAL PAYMENTS		4,98,77,541	4,14,98,609
CLOSING BALANCE			
Cash in hand at Head Office and Site Offices		64,303	8,630
Work-advance		18,44,975	3,36,928
STDR at Bank		54,69,273	54,69,273
Cash at Bank		2,65,34,605	83,51,116
		3,39,13,156	1,41,65,947
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

Place: Bhubaneswar

Date: 15th July 2024

UDIN:



For AGRAGAMEE

Achyut Das

Achyut Das

Director

Director
Agragamee

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2023-24	2022-23
	(₹)	(₹)
<u>SCHEDULE NO. 1</u>		
<u>CAPITAL FUND</u>		
<u>Opening Balance</u>		
Capital Fund	2,13,44,655	2,49,16,350
	<u>2,13,44,655</u>	<u>2,49,16,350</u>
<u>Add:-</u>		
Excess of Income over Expenditure of the year	2,08,85,942	(35,11,895)
	<u>2,08,85,942</u>	<u>(35,11,895)</u>
<u>Less:-</u>		
Accrued Interest Matured during the Year (FC)	-	59,800
	<u>-</u>	<u>59,800</u>
TOTAL	4,22,30,596	2,13,44,655

<u>SCHEDULE NO. 2</u>		
<u>Un-utilised Grant/(Grant Receivable)</u>		
Opening Balance	16,29,092	11,42,887
Add: Received during the Year	6,83,72,624	3,49,49,926
Less: Utilised during the Year	6,71,78,334	3,44,63,721
TOTAL	28,23,383	16,29,092



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

SCHEDULE No. 3
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT AS AT
31st March, 2024

Amount in (₹)

ASMS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	OPENING BALANCE AS ON 01.04.23	ADDITION DURING YEAR LESS THAN 180 DAYS	ADDITION 180 DAYS OR MORE	SALES DURING Yr.	TOTAL	DEP. RATE	UP TO 31.03.2023	AMT. FOR THE YEAR	TOTAL	AS ON 31.03.2024	AS ON 31.03.2023
Project											
AND	52,756	-	-	-	52,756.00		-	-	-	52,756	52,756
Building	78,65,496	-	-	-	78,65,496.00	5%	51,51,584	1,35,696	52,87,280.00	25,78,216	27,14,012
Computer & Peripheral	22,27,708	1,29,950	-	-	24,25,758.00	40%	18,93,032	1,99,470	20,92,502.00	3,33,256	3,34,676
Electronics/Other Equipment	9,61,756	3,40,900	-	-	13,02,656.00	15%	6,64,513	70,154	7,34,667.00	5,67,989	2,97,243
Furniture & Fixtures	15,80,744	3,28,705	-	-	19,09,449.00	10%	6,01,484	1,14,361	7,15,845.00	11,93,604	9,79,260
Office Equipment	3,16,803	-	-	-	3,16,803.00	10%	1,61,820	15,498	1,77,318.00	1,39,485	1,54,983
Motor Vehicles	62,55,982	30,45,642	-	67,224.00	92,34,400.00	15%	39,80,116	5,59,719	45,39,835.00	46,94,565	22,75,866
Total	1,92,61,245	37,83,347	1,29,950	67,224.00	2,31,07,318		1,24,52,549	10,94,898	1,35,47,447	95,59,871	68,08,796
Non-FC Project											
AND	1,80,500	-	-	-	1,80,500		-	-	-	1,80,500.00	1,80,500
Building	90,56,417	-	-	-	90,56,417	5%	56,21,169	1,71,762	57,92,931	32,63,486.50	34,35,249
Computer & Peripheral	11,48,680	0	9,119	-	11,57,799	40%	11,12,243	16,398	11,28,641	29,157.60	36,437
Electronics/Other Equipment	12,22,105	32,930	49,000	-	13,04,035	15%	10,60,205	32,899	10,93,104	2,10,930.55	1,61,900
Furniture & Fixtures	7,17,850	-	-	-	7,17,850	10%	6,29,608	8,824	6,38,432	79,417.90	88,242
Office Equipment	3,09,256	-	-	-	3,09,256	10%	2,34,793	7,446	2,42,239	67,017.00	74,463
Motor Vehicles	44,36,015	-	-	-	44,36,015	15%	39,54,520	72,224	40,26,744	4,09,271.50	4,81,496
Total	1,70,70,823	32,930.00	58,119.00	67,224	1,71,61,872		1,26,12,538	3,09,553	1,29,22,091	42,39,781	44,58,285
PREVIOUS YEAR (TOTAL)	3,63,32,068	1,62,880	38,41,466	67,224	4,02,69,190		2,50,65,087	14,04,451	2,64,69,538	1,37,99,652	1,12,67,081
PREVIOUS YEAR	3,47,81,053	8,02,820	7,48,195	-	3,63,32,068		2,38,98,727	11,66,260	2,50,64,987	1,12,67,081	



For AGRAGAMEE
Ajay Das
Achyut Das Director
Director AGRAGAMEE

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2023-24	2022-23
	(₹)	(₹)
<u>SCHEDULE NO. 4</u>		
<u>INVESTMENTS</u>		
STDR with Bank	54,69,273	72,69,273
Add:- During the Year	-	-
TOTAL	54,69,273	72,69,273
Less:- Matured during the Year	-	18,00,000
STDR with Bank	54,69,273	54,69,273
Interest Accrued on STDRs	6,00,270	2,25,995
TOTAL	60,69,543	56,95,268

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

SCHEDULES TO ACCOUNTS

PARTICULARS	2023-24	2022-23
	(₹)	(₹)
<u>SCHEDULE NO. 5</u>		
<u>CASH & BANK BALANCES</u>		
Cash in Hand at Head Office and Site Offices (FC)	8,630	8,630
Cash in Hand at Head Office and Site Offices (NFC)	55,673	-
Balance With Scheduled Banks :		
Bank Balance (FC)	78,53,472	26,83,906
Bank Balance (NFC)	1,86,81,133	56,67,210
TOTAL	2,65,98,908	83,59,746
<u>SCHEDULE NO. 6</u>		
<u>LOANS & ADVANCES</u>		
Work Advance (NFC)	18,44,975	3,36,928
Tax Deducted at Sources	32,874	57,735
TOTAL	18,77,849	3,94,663
<u>SCHEDULE NO. 7</u>		
<u>CURRENT LIABILITIES</u>		
Sundry Payable (FC)	12,30,112	13,28,112
Sundry Payable (NFC)	20,61,861	14,14,899
TOTAL	32,91,973	27,43,011



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

SCHEDULES TO ACCOUNTS

PARTICULARS	2023-24 (₹)	2022-23 (₹)
<u>SCHEDULE NO. 8</u>		
<u>INCOME</u>		
Restricted Grants for Projects (Ref: Annex-1)	6,59,96,116	3,46,91,151
	6,59,96,116	3,46,91,151
Amount taken into I&E Account as Income	6,59,96,116	3,46,91,151
<u>SCHEDULE NO. 9</u>		
<u>OTHER REVENUE</u>		
Donation	6,45,000	3,54,978
Establishment Cost	1,52,059	1,26,200
Accomodation	32,280	11,100
Rent Income	1,45,500	1,32,500
Income from Garden/Diary/Poultry	8,74,450	5,71,216
Training & Meeting	41,125	13,47,770
Income Tax Refund		39,250
Grant from KASAM		1,54,200
Sale of Vehicle	2,00,000	
TOTAL	20,90,414	27,37,214
<u>SCHEDULE NO. 9 (A)</u>		
Other Revenue as per Receipts & Payment A/c	20,90,414	27,37,214
Less:- Income Tax Refund	-	37,210
Add : Fees Receivable from KASAM	-	1,15,800.00
Add: TDS Receivable from KASAM	-	30,000
Less:- Sale of Assets reflected in R&P	2,00,000.00	
Add: Profit on Sale of Assets	1,32,776.00	
Amount taken into I&E Account as Income	20,23,190	28,45,804



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

SCHEDULES TO ACCOUNTS

PARTICULARS	2023-24 (₹)	2022-23 (₹)
<u>SCHEDULE NO. 10</u>		
<u>UTILISATION</u>		
Restricted Grants for Projects (Ref: Annex-1)	4,51,55,160	3,77,55,323
Total Utilisation	4,51,55,160	3,77,55,323
Total	4,51,55,160	3,77,55,323
Amount taken into I & E Account as Expenditure	4,51,55,160	3,77,55,323

PARTICULARS	2023-24 (₹)	2022-23 (₹)
<u>SCHEDULE NO. 11</u>		
<u>ADMINISTRATIVE AND OTHER INPUT COSTS</u>		
Garden		21,750
Mess Expenses	50,332	1,15,242
Vehicle running and maintenance	10,113	67,538
Repair Maintenance	1,45,924	2,14,669
Electricity	86,467	4,53,942
Staff Honorarium and Benefit	1,01,000	8,93,900
Staff Welfare		44,035
Fuel & Lubricant	40,930	79,634
Office Expenses	1,16,840	2,24,667
Travel	2,35,389	1,15,762
Telephone / Fax / Internet	10,630	5,111
News Paper , Postage and Telegram	28,283	23,815
Printing & Stationary	8,395	80,926
Consultancy & legal Exp	14,000	-
Training & Meeting Exp.	1,26,186	35,866
Bank Charges	978	1,022
TDS & EPF	5,016	10,000
Vehicle Insurance	21,980	27,442
Audit Fees	1,92,000	-
Fund Raising	9,999	-
Office Rent	24,000	26,000
Wages	12,400	6,200
Transportation Expenses		1,25,388
Diarrhea Awareness Programme		57,531
Holding Tax		40,992
Water Charges (WATCO)	10,000	
Website Maintenance	10,000	
ZOOM Subscription	6,136	
TOTAL	12,66,997	26,71,432



AGRAGAMEE
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ODISHA-765015

SCHEDULES TO ACCOUNTS

PARTICULARS	2023-24 (₹)	2022-23 (₹)
SCHEDULE NO. 12		
GRANT-IN-AID		
SPECIAL MATERIALS AND TECHNOLOGIES (SMATEL)	23,50,205	24,11,700
KKS-BMZ	3,16,29,686	20,00,000
DEUTSCHE GESELLSCHAFT FOR INTERNATIONAL (IKI)	5,43,801	33,19,201
GIVING CIRCLE FOUNDATION		3,42,283
PURNA CHANDRA PATNAIK	1,00,000	
GIVE (GIVING IMPETUS TO VOLUNTEER EFFORTS)	3,060	
SUSTAINABLE ECONOMIC ZONE		3,26,120
PROF. FRANK WILKE	89,620	8,18,400
ACADEMY OF ENTERPRENEURSHIP ASTIKI ETAIREIA (Gren Y)	8,61,992	
AJAY MOHAPATRA	22,160	
SASKYA-IRI	8,854	
HDFC (CSR Fund)	86,57,079	1,63,59,265
MILLET MISSION	46,95,556	50,92,182
IFS Project Kashipur	10,87,500	5,10,500
BPKP	14,90,000	14,80,000
GIVE FOUNDATION		25,000
IMPACT FOUNDATION-DASARA-EDUCATION	10,00,000	10,00,000
Individual Donner-Education NFC	5,59,501	1,82,500
MEGALIFT	15,20,000	8,24,000
KKS-LC	12,64,602	
NABARD-ERYA	1,12,500	
SIGNET EXCIPIENTS PVT LTD	1,00,00,000	
TOTAL	6,59,96,116	3,46,91,151

PARTICULARS	2023-24 (₹)	2022-23 (₹)
SCHEDULE NO. 13		
Expenditure during the Year (As per S.Sch-13 (A),13 (B)&13 (C))		
Capital Expendture	40,04,346	15,51,015
Less:- Non-Restricted Capital Expenditure which is shown separately in R&P	40,04,346	15,51,015
Programme Expenditure	3,99,33,777	3,24,78,920
Administrative Expenditure	52,21,383	52,76,403
TOTAL	4,51,55,160	3,77,55,323
Less:-Payable during the Year		
Programme Expenditure	4,71,962	6,12,585
TOTAL	4,71,962	6,12,585
Add:-Payment against Last Year Payable		
Programme Expenditure	1,00,000.00	1,33,425.00
TOTAL	1,00,000.00	1,33,425
Payment during the Year shown in R&P	4,47,83,198	3,72,76,163



AGRAGAMEE, KASHIPUR -765015 RAYAGADA, ORISSA
Schedules forming part of accounts for the year ended 31st March 2024

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. 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. 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.
4. 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) PROPERTY, PLANT and EQUIPMENT:

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. The Organisation FCRA Renewal Application has been denied by Ministry of Home Affairs (MHA) bearing file number 0300006592020 under section 12(4)(b) & 12(4)(f)(iii) of FCRA, 2010” on dtd. 30.03.2024 and the organisation has submitted review petition to Ministry of Home Affairs (MHA) for revocation of FCRA Registration.
3. FC grant of Rs 35,609,378/- was received by the organization during the reporting period.

(F) INCOME TAX:

The Organization is registered under sec 12AB of Income Tax Act 1961 having registration No- 34/88-89 dtd 29/04/1987 renewed on 28.05.2021 vide Registration No-AAATA1775EE20214.

The Organisation is registered under 80G of Income tax Act 1961 having registration No-ITO(TEC H)/80G-174/08- 09/2009-10 renewed on 28.05.2021 vide Registration No-AAATA1775EE20214



(G) Provisions and Contingent Liabilities:

Contingent Liabilities is Nil.

(H) INVENTORIES:

All Materials are Purchased are treated as utilization of Fund.

(I) 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
Meb. No – 061761
FRN: 0325851E
UDIN:



For and on behalf of
AGRAGAMEE



Achyut Das
Achyut Das
Director
Director
Agragamee

Date: 15/07/2024
Place: Bhubaneswar