



To
The Members
Aragamee
Kashipur-765015
Rayagada

AUDITORS' REPORT

We have audited the attached Balance Sheet of **Aragamee**, Kashipur-765015, Rayagada, Orissa (a public charitable trust) as at 31st March 2015; the Income and Expenditure Account and the Receipt and Payment Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the organisation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion

Further, we report that:

- I. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- II. In our opinion, proper books of accounts as required by law so far as applicable to the organization and prescribed by various donor agencies have been kept by the organisation so far as appears from our examination of books of accounts.
- III. The Balance Sheet, Income and Expenditure Account and Receipt and Payment Account dealt with by this report, are in agreement with the books of accounts.

In our opinion and to the best of our information and according to explanations given to us, subject to notes to accounts disclosed in schedule no-7, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India.

- i) In the case of Balance Sheet, of the state of affairs of the organisation as at 31st March 2015; and
- ii) In the case of Income and Expenditure Accounts, of Excess of expenditure over Income of its financial year ending on 31st March 2015.

For and on behalf of

A.K.LENKA & CO.
Chartered Accountants



CA. A.K.Lenka, FCA, DISA (ICAI)
Partner
Meb. No – 061761
FRN: 0325851E
Bhubaneswar, 20th Aug 2015

AGRAGAMEE

At/Po-KASHIPUR
Dist-RAYAGADA
ODISHA-765015

BALANCE SHEET AS ON
31st March, 2015

| PARTICULARS | SCH. | 2014-15 (₹) | 2013-14 (₹) |
|---|-------|-------------------|----------------------|
| SOURCES OF FUNDS : | | | |
| Capital Fund | 1 | 17,519,424 | 19,332,564 |
| Un-utilised Grant | 2 | 12,086,459 | 9,275,515 |
| TOTAL | | 29,605,883 | 28,608,079 |
| APPLICATION OF FUNDS : | | | |
| Fixed Assets: | 3 | | |
| Gross Block | | 28,020,398 | 27,386,303 |
| Less: Accumulated Depreciation | | <u>16,915,747</u> | <u>15,794,697.00</u> |
| Net Block | | 11,104,651 | 11,591,606 |
| WIP (SCHOOL Building) | | 634,983 | |
| Investments (At Cost) | 4 | 13,066,793 | 13,708,727 |
| Current Assets, Loans and Advances: | | | |
| Cash & Bank Balances | 5 | 7,649,967 | 5,617,911 |
| Loans & Advances | 6 | <u>479,153</u> | <u>637,338</u> |
| | (A) | 8,129,120 | 6,255,249 |
| Less: Current Liabilities and Provisions | | | |
| Current Liabilities | 7 | <u>3,329,664</u> | <u>2,947,503</u> |
| | (B) | 3,329,664 | 2,947,503 |
| Net Current Assets | (A-B) | 4,799,456 | 3,307,746 |
| TOTAL | | 29,605,883 | 28,608,079 |
| 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: 20th August 2015

For AGRAGAMEE



Achyut Das

Director

AGRAGAMEE

At/Po-KASHIPUR

Dist-RAYAGADA

ODISHA-765015

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31st March, 2015**

| PARTICULARS | SCH. | 2014-15 (₹) | 2013-14 (₹) |
|---|------|--------------------|-------------------|
| INCOME : | | | |
| Grant-in-Aid | | | |
| Restricted Grants (including Peoples' Contribution and Organisation's Contribution) for Projects | 8 | 28,372,540 | 27,610,075 |
| BANK INTEREST | | | |
| On Saving Bank | | 324,884 | 138,739 |
| On STDR (Matured Deposit) | | 486,709 | 169,763 |
| On STDR Intetest Accrued during the Year | | 294,826 | 579,874 |
| OTHER RECEIPTS | | | |
| Organisation's Contribution for Projects | | - | 1,114,746 |
| Donations | | 446,000 | 1,114,746 |
| Other Revenue | 9 | 1,764,308 | 3,958,547 |
| TOTAL | | 31,689,267 | 33,571,744 |
| EXPENDITURE : | | | |
| Utilisation of Restricted Grants (including People's and 'Organisation's Contribution) for Projects | 10 | 27,934,572 | 25,221,324 |
| Administrative and other input costs | 11 | 4,307,401 | 5,192,568 |
| Loss on Sale of Assets | | - | 6,862 |
| TOTAL | | 32,241,973 | 30,420,754 |
| SURPLUS/(DEFICIT) BEFORE DEPRECIATION | | (552,706) | 3,150,990 |
| Less: Depreciation | | 1,121,050 | 911,625 |
| SURPLUS/(DEFICIT) | | (1,673,756) | 2,239,365 |
| 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: 20th August 2015



For AGRAGAMEE

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 2015**

| PARTICULARS | SCH. | 2014-15 (₹) | 2013-14 (₹) |
|---|------|-------------------|-------------------|
| Opening Balance | | | |
| Cash in hand at Head Office and Site Offices | | 64,778 | 63,081 |
| Work Advance at Head Office and Site Offices | | 508,476 | 31,470.00 |
| STDR at Bank | | 13,003,271 | 7563271 |
| Cash with Scheduled Bank | | 5,553,133 | 2,501,613 |
| | | 19,129,658 | 10,159,435 |
| RECEIPTS : | | | |
| Grant-in-Aid | | | |
| Restricted Grants (including People's and Organisation's Contribution) for Projects | 12 | 27,892,423 | 27,590,888 |
| Bank Interest | | | |
| On Saving Bank | | 324,884 | 138,739 |
| On STDR (Matured Deposit) | | 139,384 | 169,763 |
| On STDR (Accrued Int. received during the Year) | | 347,325 | 161,068 |
| Sale of fixed Assets | | - | 210,000 |
| Donations | | 446,000 | 1,114,746 |
| Other Revenue | 9 | 1,764,308 | 3,958,547 |
| TOTAL RECEIPTS | | 30,914,324 | 33,343,751 |
| PAYMENTS : | | | |
| Payment out of Restricted Grants (including People's and Organisation's Contribution) for Projects | 13 | 24,591,663 | 19,124,304 |
| Administrative and other input costs | 11 | 4,307,401 | 5,192,568 |
| Bank Interest (NABARD) refunded to RO | | 184,407 | |
| Purchase of Fixed Assets | | 754,358 | 56,656 |
| TOTAL PAYMENTS | | 29,837,829 | 24,373,528 |
| CLOSING BALANCE | | | |
| Cash in hand at Head Office and Site Offices | | 64,302 | 64,778 |
| Work-advance | | 266,913 | 508,476 |
| STDR at Bank | | 12,289,273 | 13,003,271 |
| Cash at Bank | | 7,585,665 | 5,553,133 |
| | | 20,206,153 | 19,129,658 |
| 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: 20th August 2015



For AGRAGAMEE

Achyut Das

Achyut Das
Director