



CA K. Ravi

FCA, DISA

**RAVI KENGUA & Co.**

CHARTERED ACCOUNTANTS

## AUDIT REPORT

We have audited the attached **Consolidated** balance sheet of **SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION** a Society registered under the Indian Society Act and having its registered office At./Po. Ramanaguda, Dist. Rayagada, as at 31st March'2022 and Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

### OPINION

1. In our opinion, proper books of accounts as required by the law have been kept by the Society so far as appears from our examination of books maintained at the head office.
2. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;
3. In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet and Income and Expenditure Account read together with the notes on account attached thereto, give a true and fair view:
  - a. In case of Balance Sheet, of the state affairs of Society as at 31st March 2022 and
  - b. In the case of Income and Expenditure Account, of the excess of Income over expenditure of the Society for the year ended on that date.

Date: 14.09.2022

Place: Rayagada

For RAVI KENGUA & CO.  
Chartered Accountants



*CA K. Ravi*  
CA K. Ravi

B.SC, FCA

M. No. 203129

FRN No.-326115E

UDIN-22203129ASDQOR9814

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# SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

Regd. Off. : AT/PO. RAMANAGUDA, DIST. RAYAGADA, ORISSA

## CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2022

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
<b>To Opening Balance</b>			<b>By Asset &amp; Building</b>		
SHAKTI General A/C-31147275967	662,389		Senior Citizens' Home, Rayagada	198,829	
Childline Project A/c	6,561		Bank Guarantee-MWH(K)	100,000	
OTELP Plus, Ramanaguda Project A/c	14,720		Secondary Hostel For SC boys	85,500	384,329
Senior Citizens Home Project A/c	10,000		<b>By Admin Expenses</b>		
MSCH Project A/C-30580671031	3,000		Bank Charges	3,277	
MWH, Kasipur A/C-35700992432	43,820		Miscellaneous Expenses	75,412	
SHAKTI Admin A/C-36501848081	171,046		EPF Expenses	69,440	148,129
SHAKTI CORPUS A/c	1,025,017				
SC Hostel A/c-34757289282	1,000		<b>TDS Deductions</b>		186,312
OPELIP Muniguda PROJECT A/C	1,000		<b>By Miscellaneous Project Expenses</b>		
OPELIP PUTTASING PROJECT A/C	1,000		Shelter Home for Beggars		508,096
OTELP Plus, Kasipur Project A/c	5,365				
FC Accounts	8,301	1,953,219			
<b>To Grant-In-Aid</b>			<b>By Project Expenses(General)</b>		
Childline India Foundation, Mumbai	1,155,271		Childline Project, Rayagada	1,305,608.00	
OTELP Plus-ITDA, Gunupur	1,345,700		OTELP Plus Programme, Ramanaguda	1,312,850.00	
LSDA, Putasing-OPELIP	4,225,600		OPELIP Programme, Putasing	3,937,618.00	
DKDA, Chatikona-OPELIP	2,642,100		OPELIP Programme, Muniguda	2,645,526.00	
MSJ&E, Gol, New Delhi for SCH(25)	2,147,801		Shakti' Senior Citizens Home(25)	2,088,322.00	
MSJ&E, Gol, New Delhi for MSCH(50)	3,248,325		Matrushakti' Senior Citizens' Home(50)	3,509,250.00	
MSJ&E, Gol, New Delhi for SC Hostel	1,516,837		Secondary Hostel for SC Boys(100)	1,192,239.00	
CDM&PHO-NHM, Rayagada-MWH	1,570,080		Maternity Waiting Home-Kasipur	1,725,659.00	
UAIL-CSR, Doraguda	3,264,471		Livelihood Initiative WADI HR	1,470,553.00	
UA Jana Seba Trust-WADI Project	1,754,518		Livelihood Initiative Prog. HR	2,546,908.00	
SFRUTI-Gudari Feed Cluster	1,750,000		SFRUTI-Gudari Feed Cluster	1,750,000.00	23,484,533
EdelGive Foundation, Mumbai	2,000,000				
Support for Hostel	85,500	26,706,203	<b>By Closing Cash &amp; Bank Balance</b>		
<b>To Miscellaneous Receipt</b>			SHAKTI General A/C-31147275967	1,363,642	
Material donation(MSCH)	350,925		SHAKTI General A/C-30735067309	2,000,533	
Material donation(SSCH)	229,395		Childline Project A/c-047110011901144	3,779	
Donation to Corpus Fund	100,000		OTELP Plus, Ramanaguda-38189881854	1,164	
Other Receipt	79,850		SCH Project A/c-35547888732	10,045	
TDS Refund from IT(2020-21)	160,501		MSCH Project A/C-30580671031	7,957	
Interest on TDS receivable amount	12,839	933,510	MWH, Kasipur A/C-35700992432	12,750	
Staff Contribution		140,134.00	SHAKTI CORPUS A/c-37595672313	1,845,952	
Membership		140,000	SC Hostel A/c-34757289282	1,000	
<b>To Bank Interest</b>			OPELIP Muniguda PROJECT AC-37315230219	1,003	
All General Accounts	83,459		OPELIP PUTTASING PROJECT AC10734922799	1,000	
All FC Accounts	227	83,686	FC Accounts	8,528	5,257,353
Bank Guarantee maturity		12,000	<b>Total</b>		29,968,752
<b>Total</b>		29,968,752	<b>Total</b>		29,968,752

for RAVI KENGUA & CO.  
Chartered Accountants

Place : Rayagada  
Date : 14.09.2022  
UDIN :- 22203129ASDQOR9814

*General Secretary*  
General Secretary  
Shakti Organisation(SSCSO)



CA R. Ravi  
B.Sc., FCA

# SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

Regd. Off. : AT/PO. RAMNAGUDA, DIST. RAYAGADA, ORISSA

## CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOMES	AMOUNT Rs.	AMOUNT Rs.
<b>To Project Expenses(General)</b>			<b>By Grant-In-Aid</b>		
Childline Project, Rayagada	1,308,108		Childline India Foundation, Mumbai	655,094	
OTELP Plus Programme,Ramanaguda	1,312,850		OTELP Plus-ITDA,Gunupur-Ramanaguda	1,345,700	
OPELIP Programme, Putasing	3,937,618		LSDA,Putasing-OPELIP	4,225,600	
OPELIP Programme, Muniguda	2,645,526		DKDA, Chatikona-OPELIP	2,642,100	
Shakti' Senior Citizens Home(25)	2,088,322		MSJ&E, Gol, New Delhi for SCH(25)	2,057,801	
Matrushakti' Senior Citizens'Home(50)	3,509,250		MSJ&E, Gol, New Delhi for MSCH(50)	3,158,325	
Secondary Hostel for SC Boys(100)	1,192,239		MSJ&E, Gol, New Delhi for SC Hostel	975,510	
Maternity Waiting Home-Kasipur	1,689,053		CDM&PHO-NHM,Rayagada-MWH	1,397,909	
Livelihood Initiative WADI HR	1,470,553		UAIL-CSR, Doraguda	3,264,471	
Livelihood Initiative Prog. HR	2,546,908		UA Jana Seba Trust-WADI Project	1,754,518	
SFRUTI-Gudari Feed Cluster	1,750,000	23,450,427	SFRUTI-Gudari Feed Cluster	1,750,000	
			EdelGive Foundation, Mumbai	2,000,000	
			Support for Hostel	85,500	25,312,528
<b>To Admin Expenses</b>			<b>By Miscellaneous Receipt</b>		
Bank Charges	3,277		Material donation(MSCH)	350,925	
Miscellaneous Expenses	75,412		Material donation(SSCH)	229,395	
EPF Expenses	69,440	148,129	Donation to Corpus Fund	100,000	
			Other Receipt	79,850	
<b>By Miscellaneous Project Expenses</b>			Interest on TDS receivable amount	12,839	773,009
Shelter Home for Beggars		508,096	Membership		140,000
			<b>To Bank Interest</b>		
<b>To Depreciation</b>		301,314	All General Accounts	83,459	
			All FC Accounts	227	83,686
<b>To Surplus</b>		2,872,169	Staff Contribution		140,134.00
			CHILDLINE GIA Receivable	575,222	
			MWH(K) GIA receivable-2021-22	255,556	830,778
<b>Total</b>		<b>27,280,135</b>	<b>Total</b>		<b>27,280,135</b>

for RAVI KENGUA & CO.  
Chartered Accountants

CA R. Ravi  
B.Sc., FCA

Place : Rayagada  
Date : 14.09.2022  
UDIN :- 22203129ASDQOR9814

*Chandrasekhar*  
General Secretary  
Shakti Organisation(SSCSO)





# SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

Regd. Off. : AT/PO. RAMNAGUDA, DIST. RAYAGADA, ORISSA

## CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Capital Fund</b>		<b>Fixed Assets</b>	
Opening Balance	6,474,522	As per Schedule - I	2,889,342
Net Surplus	2,872,169	Add: Current Year	284,329
			3,173,671
<b>Current Liabilities</b>		Less: Depreciation	301,314
Audit Fees payable-Childline Project	5,000		2,872,357
MWH, Kasipur Payables	135,565	<b>Current Assets</b>	
		<b>Tax Deducted at Source</b>	
		Opening Balance TDS	248,975
		Add: TDS during 2021-22	186,312
			435,287
		Less : Received During the Year	160,501
			274,786
		<b>Investments</b>	
		Bank Guarantee(UBI)	27,582
		Security deposit (SUDA)	45,000
			72,582
		Less-Redeem of Bank Guarantee(UBI)	12,000
			60,582
		Bank Guarantee-MWH(K)	100,000
		<b>Receivables:</b>	
		SCH Grant from MSJ&E (2018-19)	26,400
		MWH(K) GIA from CDMO(2021-22)	255,556
		Childline GIA from CIF(2021-22)	575,222
		GIA Receivable for MWH	857,178
			65,000
		<b>By Closing Cash &amp; Bank Balance</b>	
		SHAKTI General A/C-31147275967	1,363,642
		SHAKTI General A/C-34757289282	2,000,533
		Childline Project A/c-047110011901144	3,779
		OTELP Plus, Ramanaguda A/c-38189881854	1,164
		SCH Project A/c-35547888732	10,045
		MSCH Project A/C-30580671031	7,957
		MWH, Kasipur A/C-35700992432	12,750
		SHAKTI CORPUS A/c-37595672313	1,845,952
		SC Hostel A/c-34757289282	1,000
		OPELIP Muniguda PROJECT A/C-37315230219	1,003
		OPELIP PUTTASING PROJECT A/C-10734922799	1,000
		FC Accounts	8,528
			5,257,353
<b>Total</b>	<b>9,487,256</b>	<b>Total</b>	<b>9,487,256</b>

for RAVI KENGUA & CO.  
Chartered Accountants



CA K. Ravi  
B.Sc., FCA

General Secretary  
Shakti Organisation(SSCSO)

Place : Rayagada  
Date : 14.09.2022  
UDIN :- 22203129ASDQOR9814

# SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

Regd. Off. : AT/PO. RAMNAGUDA, DIST. RAYAGADA, ORISSA

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31.03.2022

S.N.	Assets Name	OP. WDV	Add before 3rd oct	Add after 3rd Oct	Deletion	Total	Depn. Rate	Depreciation full	Depreciation (50%)	Total depreciation	Closing WDV as on 31.03.2022
<b>Scheme : General Account</b>											
1	Land(Ramanaguda)	10,000	-	-		10,000	0%	-	-	-	10,000
2	Building(Ramanaguda)	888,369	-	-		888,369	5%	44,418	-	44,418	843,951
3	Land(Rayagada)	478,500	-	-		478,500	0%	-	-	-	478,500
4	Building(Rayagada)	88,536	-	-		88,536	5%	4,427	-	4,427	84,109
5	Furniture & Fixtures	34,027	-	-		34,027	10%	3,403	-	3,403	30,624
6	Equipments	4,460	-	-		4,460	15%	669	-	669	3,791
7	Desktop Computer	850	-	-		850	60%	510	-	510	340
8	LCD Projector	9,454	-	-		9,454	15%	1,418	-	1,418	8,036
9	Motor Cycle	38,548	-	-		38,548	15%	5,782	-	5,782	32,766
10	Acquagard	8,390	-	-		8,390	15%	1,259	-	1,259	7,131
11	Camera-2	9,104	-	-		9,104	15%	1,366	-	1,366	7,738
12	CAR	545,196	-	-		545,196	15%	81,779	-	81,779	463,417
	<b>Sub Total</b>	<b>2,115,434</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,115,434</b>		<b>145,031</b>	<b>-</b>	<b>145,031</b>	<b>1,970,403</b>
<b>Project : TYPE INSTITUTE</b>											
1	Type Writer	11,220	-	-		11,220	15%	1,683	-	1,683	9,537
2	Furniture & Fixtures	5,979	-	-		5,979	10%	598	-	598	5,381
3	Almirah	1,435	-	-		1,435	10%	144	-	144	1,291
4	Black Board	478	-	-		478	10%	48	-	48	430
	<b>Sub Total</b>	<b>19,112</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,112</b>		<b>2,473</b>	<b>-</b>	<b>2,473</b>	<b>16,639</b>
<b>Project : Senior Citizen Home</b>											
1	Cooking Utensils	1,794	-	15,149	-	16,943	15%	269	1,136	1,405	15,538
2	Equipments	13,372	-	25,360	-	38,732	15%	2,006	1,902	3,908	34,824
3	Furniture & Fixtures	2,372	-	43,850	-	46,222	10%	237	2,193	2,430	43,792
4	Electronics Items	-	-	69,870	-	69,870	60%	-	20,961	20,961	48,909
5	Electrical Items	-	-	44,600	-	44,600	60%	-	13,380	13,380	31,220
	<b>Sub Total</b>	<b>17,538</b>	<b>-</b>	<b>198,829</b>	<b>-</b>	<b>216,367</b>		<b>2,512</b>	<b>39,572</b>	<b>42,084</b>	<b>174,283</b>
<b>Project : MSCH</b>											
1	Pillows	6,903	-	-		6,903	15%	1,035	-	1,035	5,868
2	Utensils	26,890	-	-		26,890	15%	4,034	-	4,034	22,856
3	Iron Beds	221,231	-	-		221,231	10%	22,123	-	22,123	199,108
	<b>Sub Total</b>	<b>255,024</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>255,024</b>		<b>27,192</b>	<b>-</b>	<b>27,192</b>	<b>227,832</b>
<b>Project : CHILDLINE</b>											
1	Computer with web cam	662	-	-		662	60%	397	-	397	265
2	Printer cum scanner	316	-	-		316	60%	190	-	190	126
3	Furniture & Fixtures	21,293	-	-		21,293	10%	2,129	-	2,129	19,164
	<b>Sub Total</b>	<b>22,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,271</b>		<b>2,716</b>	<b>-</b>	<b>2,716</b>	<b>19,555</b>
<b>Project: Maternity waiting Home(Kasipur)</b>											
1	Iron Bed-6 nos.	17,735	-	-		17,735	10%	1,774	-	1,774	15,961
2	Furniture & Fixtures	8,909	-	-		8,909	10%	891	-	891	8,018
3	TV(Led)-1 no.	7,543	-	-		7,543	60%	4,526	-	4,526	3,017
4	DVD Player	3,527	-	-		3,527	60%	2,116	-	2,116	1,411
5	Cooking Utensils	7,748	-	-		7,748	15%	1,162	-	1,162	6,586
6	Mattress- 6 nos.	14,171	-	-		14,171	10%	1,417	-	1,417	12,754
	<b>Grand Total</b>	<b>59,633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,633</b>		<b>11,886</b>	<b>-</b>	<b>11,886</b>	<b>47,747</b>
<b>Project : OPELIP PUTTASING PROJECT</b>											
1	Laptop(4 Nos)	4,480	-	-		4,480	60%	2,688	-	2,688	1,792
2	DVD Player(1 No)	3,862	-	-		3,862	60%	2,317	-	2,317	1,545
3	Laserjet Printer(FN)(1 No)	672	-	-		672	60%	403	-	403	269
4	Almirah (1 No)	5,679	-	-		5,679	10%	568	-	568	5,111
5	Chairs(6 Nos)	3,462	-	-		3,462	10%	346	-	346	3,116
6	Tables(4 Nos)	13,851	-	-		13,851	10%	1,385	-	1,385	12,466
	<b>Sub Total</b>	<b>32,006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,006</b>		<b>7,707</b>	<b>-</b>	<b>7,707</b>	<b>24,299</b>
<b>Project : SHAKTI CHILD DEVELOPMENT PROGRAMME</b>											
1	Celling fan	4,985	-	-		4,985	10%	499	-	499	4,486
2	Destop Computer	1,212	-	-		1,212	60%	727	-	727	485
3	Digital Camera	4,239	-	-		4,239	60%	2,543	-	2,543	1,696
4	Executive Chairs	15,145	-	-		15,145	10%	1,515	-	1,515	13,630
5	Chairs	14,614	-	-		14,614	10%	1,461	-	1,461	13,153
6	Laptop	1,063	-	-		1,063	60%	638	-	638	425
7	DVD Player	345	-	-		345	60%	207	-	207	138
8	LCD & PICO Projector	5,881	-	-		5,881	60%	3,529	-	3,529	2,352
9	Motor cycle	91,412	-	-		91,412	15%	13,712	-	13,712	77,700
10	Laserjet Printer(MF)	241	-	-		241	60%	145	-	145	96
11	Almirah	63,644	-	-		63,644	10%	6,364	-	6,364	57,280
12	Wooden Tables	35,182	-	-		35,182	10%	3,518	-	3,518	31,664
13	SLR Digital Camera	7,861	-	-		7,861	60%	4,717	-	4,717	3,144
	<b>Total</b>	<b>245,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>245,824</b>		<b>39,575</b>	<b>-</b>	<b>39,575</b>	<b>206,249</b>
<b>Project : SC Hostel</b>											
1	Cooking Utensils	37,000	-	-		37,000	15%	5,550	-	5,550	31,450
2	Furniture & Cots	85,500	-	-		85,500	10%	8,550	-	8,550	76,950
3	Bedding Materials	-	85,500	-		85,500	10%	8,550	-	8,550	76,950
	<b>Total</b>	<b>122,500</b>	<b>85,500</b>	<b>-</b>	<b>-</b>	<b>208,000</b>		<b>22,650</b>	<b>-</b>	<b>22,650</b>	<b>185,350</b>
	<b>Grand Total</b>	<b>2,889,342</b>	<b>85,600</b>	<b>198,829</b>	<b>-</b>	<b>3,173,671</b>		<b>261,742</b>	<b>39,572</b>	<b>301,314</b>	<b>2,872,357</b>

for RAVI KENGUA & CO.  
Chartered Accountants

Place : Rayagada  
Date : 14.09.2022

UDIN :- 22203129ASDQOR9814

*Shakti Organisation*  
General Secretary  
(Shakti Organisation(SSCSO))



CA K. Ravi  
B.Sc, FCA



**RAVI KENGUA & CO.,**  
Chartered Accountants,  
New Colony,  
RAYAGADA – 756 001,  
ORISSA, INDIA.  
Phone: (06856) 224488

**SCHEDULE- II**

**NOTES TO ACCOUNTS/SCHEDULES/ACCOUNTS POLICIES**

**Name : SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION**

**Regd. Office Address:** Post. -Ramanaguda, Dist.-Rayagada, Orissa, India,

**Admin. Office Address :** Housing Board Colony, Po./Dist.-Rayagada, Odisha, India.

**PERIOD OF AUDIT : 1<sup>ST</sup> APRIL 2021 TO 31<sup>ST</sup> MARCH 2022.**

**1. Methods of accounts :**

- a) The Institution is following standard accounting policies.
- b) The Institution is following cash accounting system.
- c) There is no change in accounting policies in comparison to previous year.
- d) The cashbook and ledgers maintained as per double accounting system.
- e) The assets, expenses and liabilities are accounted for an actual payment basis but not on accrual basis.

**2. Fixed Assets :**

- a) The depreciation on fixed assets is provided on the written down value method at the rates specified in the Income Tax Rules, 1962 as applicable for the financial year.
- b) Assets which have fulfilled their useful life are written off at their respective historical costs and the corresponding accumulated depreciation is accordingly adjusted.
- c) Proper records have been maintained for the assets.

**3. Income Recognition :**

- a) The Income of the Organisation is mainly from Grants, Membership Fees, Donation, Contributions, Bank interest and is utilized for the charitable purposes.

**4. FCRA Obligation :**

- a) The Grants from foreign Sources, received are utilized as per the FCRA guidelines.
- b) The Interest accrued /received on foreign funds are credited to foreign Contribution account shown in FC-4 as Grants.

**5. Income Tax Obligation :**

- a) The Organisation is following the rules and regulations of Income Tax Act and files annual returns in time.

**6. Internal Control :**

- a) The Institution is following internal control system for all disbursements by proper approvals.

Place : Rayagada  
Date : 14.09.2022,  
UDIN-22203129ASDQOR9814

Signature of the Chartered Accountant

  
M.N.- 203129  
FRN No.-326115E

FRN No.-326115E