



RAVI KENGUA & Co.

CHARTERED ACCOUNTANTS

K. Ravi
FCA, DISA

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'2019 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 2019 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: 15.07.2019

Place: Rayagada

For RAVI KENGUA & CO.
Chartered Accountants




CA K. Ravi
B.Sc, FCA

Sai Mandir Road, New Colony, Rayagada- 765001 (Odisha)

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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 31.03.2019

RECEIPTS	AMOUNT Rs. Ps.	AMOUNT Rs. Ps.	PAYMENTS	AMOUNT Rs. Ps.	AMOUNT Rs. Ps.
To Opening Balance			By Asset & Building		
General A/C	931,241.75		Building Construction-Ramanaguda		58,005.00
Childline Project A/c	26,542.00		By Current Assets		
Senior Citizens Home A/c	10,871.50		By EMD-CDMO, Rayagada	40,000.00	
MWH, Putasing A/C	2,089.85		By EMD-DMF, Anugula	50,000.00	90,000.00
MWH, Kasipur A/C	14,883.83				
CORPUS A/c	2,123,166.60		By Project Expenses		
SRDTC A/c	16,732.40		Senior Citizens Home Expenses	2,126,774.70	
OPELIP, Putasing A/C	40,055.85		Corpus Expenditure(Bank Charges)	44.25	
OPELIP, Muniguda A/C	365,184.00		MWH Kasipur	1,299,430.50	
FC Utilisation A/C	2,500.25		OTELP Plus, Ramanaguda	413,636.50	
FC Main A/c	37,440.57	3,570,708.60	MWH, Putasing	698,821.95	
To Grant-In-Aid			OPELIP, Putasing	5,537,956.95	
Childline India Foundation, Mumbai	1,421,955.00			1,180,598.15	
CDMO-NHM Grant-Maternity Home(P)	569,651.00		OPELP, Muniguda project		
Home(K)	1,286,876.00		Childline Project Expenses	1,342,113.60	
CDMO-NHM Grant-ASHA CB	634,822.00		SRDTC, Ramanaguda	632,187.60	
OTELP Plus-ITDA, Gunupur(Ramanaguda)	396,871.00		General + Admin expenses	4,934,670.59	
OTELP Plus-ITDA, Gunupur-Kasipur	1,371,000.00				
LSDA, Putasing-OPELIP	6,555,800.00		Senior Citizens Home for Women	676,156.00	
DKDA, Chatikona-OPELIP	829,820.00		OTEPLP Plus, Kasipur Expenses	1,343,855.00	20,186,245.79
DRDA (OREDA Sec.), Rayagada	161,656.00		By Project Expenses(FC)		
MSJ&E, Gol, New Delhi	1,890,338.00		Strengthening Capacities of EWRs	64,100.00	
Grant UAIL management fees	2,399,498.00		CFR Programme Exp	265,500.00	
Jana Seva Trust-WADI Project	494,663.04		Sustainable Agriculture for Tribal Farmers	450,319.00	
Grant from SUDA, Bhubaneswar	124,000.00	18,136,950.04	Home Away from Home-Expenses	50,825.00	
To Grant-In-Aid(FC)			Let every girl child feel the taste of Education-Expenses	16,123.00	846,867.00
The Hunger Project India, New Delhi	67,100.00		Other Expenses		
SebaJagata, Kalahandi	265,500.00		Misc. Exps.		11382.85
CWS, Hyderabad	500,000.00		Tax Deducted at Source		60,153.00
Global Giving, USA	67,587.52	900,187.52	By Closing Cash & Bank Balance		
To Miscellaneous Receipt			General A/C	855,269.20	
SRDTC Receipts	617,000.00		Childline Project A/c	108,708.75	
Ambulance Service	65,082.30		OTELP Plus, Ramanaguda Project A/c	550.50	
Material donation(OAH)	210,037.00		Senior Citizens Home Project A/c	10,000.80	
Donation to Corpus Fund	200,000.00		MWH, Kasipur	6,437.33	
Other Receipt	1,186,437.00	2,278,556.30	MWH, Putasing	2,000.90	
To Bank Interest		131,511.00	CORPUS A/c	1,569,142.30	
			SRDTC A/c	9,857.80	
			OPELIP Muniguda PROJECT A/C	23,664.85	
			OPELIP PUTTASING PROJECT A/C	1,076,765.90	
			OTELP Plus, Kasipur Project A/c	944.00	
			FC Utilisation- CWS project A/C	54,000.00	
			FC Main A/c	47,917.49	3,765,259.82
Total		25,017,913.46	Total		25,017,913.46

for RAVI KENGUA & CO.

Place : Rayagada

Date : 15.07.2019

Shakti
General Secretary
Shakti Organisation (SSCSO)



Chartered Accountants

CA K. 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 31.03.2018

EXPENDITURE	AMOUNT Rs. Ps.	AMOUNT Rs. Ps.	INCOMES	AMOUNT Rs. Ps.	AMOUNT Rs. Ps.
To Project Expenses			By Grant-In-Aid		
Senior Citizens Home Expenses	2,126,774.70		Childline India Foundation, Mumbai	1,421,955.00	
Corpus Expenditure(Bank Charges)	44.25		CDMO-NHM Grant-Maternity Home(P)	1,048,648.00	
MWH Kasipur	1,299,430.50		CDMO-NHM Grant-Maternity Home(K)	1,286,876.00	
OTELP Plus, Ramanaguda	413,636.50		CDMO-NHM Grant-ASHA CB	634,822.00	
MWH, Putasing	1,052,111.95		OTELP Plus-ITDA, Gunupur(Ramanaguda)	413,371.00	
OPELIP, Putasing	5,537,956.95		OTELP Plus-ITDA, Gunupur-Kasipur	1,341,000.00	
OPELP, Muniguda project	1,180,598.15		LSDA, Putasing-OPELIP	6,555,800.00	
Childline	1,342,113.60		DKDA, Chatikona-OPELIP	829,820.00	
SRDTC, Ramanaguda	632,187.60		DRDA (OREDA Sec.), Rayagada	161,656.00	
General + Admin expenses	4,934,670.59		MSJ&E, Gol, New Delhi	1,916,738.00	
Senior Citizens Home for Women	676,156.00		Grant UAIL management fees	2,399,498.00	
OTEPLP Plus, Kasipur	1,343,855.00		Jana Seva Trust-WADI Project	494,663.04	
Expenses		20,539,535.79	Grant from SUDA, Bhubaneswar	124,000.00	18,628,847.04
To Project Expenses(FC)			By Grant-In-Aid(FC)		
Strengthening Capacities of EWRs	64,100.00		The Hunger Project India, New Delhi	67,100.00	
CFR Programme Exp	265,500.00		SebaJagata, Kalahandi	265,500.00	
Sustainable Agriculture for Tribal Farmers	450,319.00		CWS, Hyderabad	500,000.00	
Home Away from Home-Expenses	50,825.00		Global Giving, USA	67,587.52	900,187.52
Let every girl child feel the taste of Education-Expenses	16,123.00		By Miscellaneous Receipt		
Audit Fees	4,000.00	850,867.00	SRDTC Receipts	617,000.00	
To Other Expenses			Ambulance Service	65,082.30	
Misc. Exps.		11382.85	Material donation(OAH)	210,037.00	
To Depreciation		301,518.00	Donation to Corpus Fund	200,000.00	
To Net Surplus		235,798.22	Other Receipt	1,186,437.00	2,278,556.30
			By Bank Interest		131,511.00
Total		21,939,101.86	Total		21,939,101.86

for RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi
B.Sc., FCA

Place : Rayagada

Date : 15.07.2019

Shakti
General Secretary
Shakti Organisation (SSSC)

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED BALANCE SHEET AS ON 31.03.2018

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund			Fixed Assets		
Opening Balance	6,784,348.10		As per Schedule - I	2,788,157.50	
Add: Net Surplus	235,798.22		Add: Current Year	58,005.00	
Less: Asset Written Off	(75,034.35)	6,945,111.97	Less: Assets Written off	(75,034.35)	
			Less: Depreciation	(301,518.00)	2,469,610.15
Advance & Liabilities			Current Assets		
MWH, Putasing paybles	475,126.00		Tax Deducted at Source		
Audit Fees payable	4,000.00	479,126.00	Opening B/s	198,291.00	
			Add: TDS during Yr.(2018-19)	60,153.00	258,444.00
			Current Assets		
			Bank Guarantee	25,660.00	
			Security deposit (SUDA)	45,000.00	
			Fixed Deposit(DMF-Anugul)	50,000.00	
			Fixed Deposit	40,000.00	160,660.00
			Receivables:		
			MWH, Putasing grant from CDMO	727,364.00	
			OTELP plus, Ramanaguda GIA from ITDA	16,500.00	
			SCH grant from MSJ&E	26,400.00	770,264.00
			Closing Balance:		
			General A/C	855,269.20	
			Childline Project A/c	108,708.75	
			OTELP Plus, Ramanaguda Project A/c	550.50	
			Senior Citizens Home Project A/c	10,000.80	
			MWH, Kasipur	6,437.33	
			MWH, Putasing	2,000.90	
			CORPUS A/c	1,569,142.30	
			SRDTC A/c	9,857.80	
			OTELP Plus, Kasipur Project A/c	944.00	
			OPELIP Muniguda PROJECT A/C	23,664.85	
			OPELIP PUTTASING PROJECT A/C	1,076,765.90	
			FC Utilisation- CWS project A/C	54,000.00	
			FC Main A/c	47,917.49	3,765,259.82
Total		7,424,237.97	Total		7,424,237.97

for RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi
B.Sc., FCA

Place : Rayagada
Date : 15.07.2019

Sheshapada
General Secretary
Shakti Organisation (SSCSO)

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION
Regd. Off. : AT/PO. RAMNAGUDA, DIST. RAYAGADA, ORISSA
CONSOLIDATED

FIXED ASSETS SCHEDULE AS ON 31.03.2019

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 31.03.2019
Scheme : General Account											
1	Land(Ramanaguda)	10,000.00	-	-		10,000.00	0%	-	-	-	10,000.00
2	Building(Ramanaguda)	978,145.28	58,005.00			1,036,150.28	5%	51,808.00	-	51,808.00	984,342.28
3	Land(Rayagada)	478,500.00	-			478,500.00	0%	-	-	-	478,500.00
4	Building(Rayagada)	103,264.25				103,264.25	5%	5,163.00	-	5,163.00	98,101.25
6	Cycles	3,035.45	-		3,035.45	-	0%	-	-	-	-
7	Furniture & Fixtures	46,676.89	-			46,676.89	10%	4,668.00	-	4,668.00	42,008.89
8	Equipments	7,261.93				7,261.93	15%	1,089.00	-	1,089.00	6,172.93
9	Desktop Computer	13,272.75				13,272.75	60%	7,964.00	-	7,964.00	5,308.75
10	Printers	2,557.50			2,557.50	-	0%	-	-	-	-
11	LCD Projector	15,394.00	-			15,394.00	15%	2,309.00	-	2,309.00	13,085.00
12	Motor Cycle	62,770.26	-		-	62,770.26	15%	9,416.00	-	9,416.00	53,354.26
13	TV, CD Player and etc.	4,637.90	-		4,637.90	-	0%	-	-	-	-
14	RICOH Xerox Machine	4,117.00	-		4,117.00	-	0%	-	-	-	-
15	NAS Drive	1,691.00	-		1,691.00	-	0%	-	-	-	-
17	Electrical stabilizer(10k)	418.00	-		418.00	-	0%	-	-	-	-
18	Sumo-Ambulance	154,806.00	-			154,806.00	30%	46,442.00	-	46,442.00	108,364.00
20	Invertor	831.50	-		831.50	-	0%	-	-	-	-
21	Water Purifier(2 nos.)	13,662.00				13,662.00	15%	2,049.00	-	2,049.00	11,613.00
22	Camera-2	14,823.54				14,823.54	15%	2,224.00	-	2,224.00	12,599.54
	Sub Total	1,915,865.25	58,005.00	-	17,288.35	1,956,581.90		133,132.00	-	133,132.00	1,823,449.90
Scheme:SRDTC											
1	Desktop Computer	4,896.00			4,896.00	-	0%	-	-	-	-
Scheme : TYPE INSTITUTE											
1	Type Writer	18,270.00	-			18,270.00	15%	2,741.00	-	2,741.00	15,529.00
2	Furniture & Fixtures	8,201.00	-			8,201.00	10%	820.00	-	820.00	7,381.00
3	Steel Almirah	1,968.00	-			1,968.00	10%	197.00	-	197.00	1,771.00
4	Black Board	656.00	-			656.00	10%	66.00	-	66.00	590.00
	Sub Total	29,095.00	-	-		29,095.00		3,824.00	-	3,824.00	25,271.00
Scheme : OLD AGE HOME											
1	Cooking Utensils	2,921.00	-			2,921.00	15%	438.00	-	438.00	2,483.00
2	Equipments	21,774.00	-			21,774.00	15%	3,266.00	-	3,266.00	18,508.00
3	Furniture & Fixtures	3,254.00	-			3,254.00	10%	325.00	-	325.00	2,929.00
	Sub Total	27,949.00	-	-		27,949.00		4,029.00	-	4,029.00	23,920.00
Scheme : CHILDLINE											
1	Computer with web cam	10,350.00	-			10,350.00	60%	6,210.00	-	6,210.00	4,140.00
2	printer cum scanner	4,933.00	-			4,933.00	60%	2,960.00	-	2,960.00	1,973.00
3	Fax machine(1 no)	680.00	-			680.00	60%	408.00	-	408.00	272.00
4	Furniture & Fixtures	29,209.00	-			29,209.00	10%	2,921.00	-	2,921.00	26,288.00
7	Equipments-UPS-1 no.	243.00	-			243.00	80%	194.00	-	194.00	49.00
	Sub Total	45,415.00	-	-		45,415.00		12,693.00	-	12,693.00	32,722.00
Scheme: Maternity waiting Home											
1	Iron Bed-6 nos.	24,329.00				24,329.00	10%	2,433.00	-	2,433.00	21,896.00
2	Furniture & Fixtures	12,221.00				12,221.00	10%	1,222.00	-	1,222.00	10,999.00
3	Invertor with Battery	1,000.00				1,000.00	80%	800.00	-	800.00	200.00
4	TV(Led)-1 no.	12,282.00				12,282.00	15%	1,842.00	-	1,842.00	10,440.00
5	DVD Player	5,743.00				5,743.00	15%	861.00	-	861.00	4,882.00
6	Cooking Utensils	12,617.00				12,617.00	15%	1,893.00	-	1,893.00	10,724.00
7	Matteress- 6 nos.	19,440.00				19,440.00	10%	1,944.00	-	1,944.00	17,496.00
	Sub Total	87,632.00	-	-		87,632.00		10,995.00	-	10,995.00	76,637.00
Scheme : OPELIP PUTTASING PROJECT											
1	Laptop	70,000.00	-	-	-	70,000.00	60%	42,000.00	-	42,000.00	28,000.00
2	DVD Player	6,290.00	-	-	-	6,290.00	15%	944.00	-	944.00	5,346.00
3	Laserjet Printer(FN)	10,500.00	-	-	-	10,500.00	60%	6,300.00	-	6,300.00	4,200.00
4	Almirah	7,790.00	-	-	-	7,790.00	10%	779.00	-	779.00	7,011.00
5	Chairs	4,750.00	-	-	-	4,750.00	10%	475.00	-	475.00	4,275.00
6	Tables	19,000.00	-	-	-	19,000.00	10%	1,900.00	-	1,900.00	17,100.00
	Sub Total	118,330.00	-	-	-	118,330.00		52,398.00	-	52,398.00	65,932.00
Scheme: Maternity waiting Home(putasing)											
1	IRON BED	22,950.00			22,950.00	-	10%	-	-	-	-
2	TV (Led)	15,300.00			15,300.00	-	15%	-	-	-	-
3	Steel Almirah	6,120.00			6,120.00	-	10%	-	-	-	-
4	Office Table	3,780.00			3,780.00	-	10%	-	-	-	-
5	Invertor with Battery	4,700.00			4,700.00	-	80%	-	-	-	-
	Sub Total	52,850.00	-	-	52,850.00	-		-	-	-	-
Scheme : SHAKTI CHILD DEVELOPMENT PROGRAMME											
1	Celling fan	6,838.50	-			6,838.50	10%	684.00	-	684.00	6,154.50
2	Destop Computer	18,934.00	-			18,934.00	60%	11,360.00	-	11,360.00	7,574.00

Shakti
General Secretary
Shakti Organisation (SSCSO)



Handwritten signature/initials.

3	Digital Camera	31,165.50	-		31,165.50	15%	4,675.00	-	4,675.00	26,490.50	
4	Executive Chairs	20,776.00	-		20,776.00	10%	2,078.00	-	2,078.00	18,698.00	
5	Chairs	20,047.00	-		20,047.00	10%	2,005.00	-	2,005.00	18,042.00	
6	Laptop	16,609.00	-		16,609.00	60%	9,965.00	-	9,965.00	6,644.00	
7	DVD Player	2,536.00	-		2,536.00	15%	380.00	-	380.00	2,156.00	
8	LCD & PICO Projector	43,241.00	-		43,241.00	15%	6,486.00	-	6,486.00	36,755.00	
9	Motor cycle	148,847.50	-		148,847.50	15%	22,327.00	-	22,327.00	126,520.50	
10	Lserzet Printer(MF)	3,767.50	-		3,767.50	60%	2,261.00	-	2,261.00	1,506.50	
11	Almirah	87,303.25	-		87,303.25	10%	8,730.00	-	8,730.00	78,573.25	
12	Tables	48,260.00	-		48,260.00	10%	4,826.00	-	4,826.00	43,434.00	
13	SLR Camera	57,800.00	-	-	57,800.00	15%	8,670.00	-	8,670.00	49,130.00	
14	Sub Total	506,125.25	-	-	506,125.25		84,447.00	-	84,447.00	421,678.25	
15	Grand Total	2,788,157.50	58,005.00	-	75,034.35	2,771,128.15	-	301,518.00	-	301,518.00	2,469,610.15

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date: 15.07.2019

Shelapata
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 (SSCSO)

Address: Post. -Ramanaguda, Dist.-Rayagada, Orissa, India, Phone no.06856-225762.

PERIOD OF AUDIT : 1st APRIL 2018 TO 31ST MARCH 2019.

1.Methods of accounts :

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

2. Fixed Assets :

- 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.
- Assets which have fulfilled their useful life are written off at their respective historical costs and the corresponding accumulated depreciation is accordingly adjusted.
- Proper records have been maintained for the assets.

3. Income Recognition :

- 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 :

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

5. Income Tax Obligation :

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

6. Internal Control :

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

Place : Rayagada
Date : 15.07.2019

Signature of the Chartered Accountant




General Secretary
Shakti Organisation (SSCSO)