



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'2021 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 2021 and
 - b. In the case of Income and Expenditure Account, excess of the expenditure over income of the Society for the year ended on that date.

For RAVI KENGUA & CO.
Chartered Accountants

Date: 31.08.2021
Place: Rayagada




CA K. Ravi
B.SC, FCA
M. No. 203129

UDIN-21203129AAAKL3769

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2021

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
To Opening Balance			By Asset & Building		
General A/C	550,255		Secondary Hostel for SC Boys Assets		130,000
General-Admin A/C	92,349		By Admin Expenses		
Childline Project A/c	195,111		Bank Charges	674	
OTELP Plus, Ramanaguda Project	52,091		Professional Tax	28,210	
Senior Citizens Home Project A/c	9,998		Miscellaneous Expenses	121,175	
MWH, Kasipur	7,695		Office Rent	105,600	
SCHW	270		SRDTC Maintenance Expenses	82,720	
CORPUS A/c	1,391,609		EPF Expenses	404,504	742,883
SRDTC A/c	55,299		TDS Deductions		139,549
OPELIP Muniguda PROJECT A/C	45,642		By Miscellaneous Project Expenses		
OPELIP Putasing PROJECT A/C	390,803		Drug De-addiction Programme	5,500	
OTELP Plus, Kasipur Project A/c	78,953		Women Empowerment Programme	713,728	719,228
FC Utilization- CWS project A/C	4,200				
FC Main A/c	10,541				
THP fund Utilisation A/C	308,403	3,193,219	By Project Expenses(General)		
To Grant-In-Aid			Childline Project, Rayagada	1,376,399	
Childline India Foundation, Mumbai	763,863		OTELP Plus Programme, Ramanaguda	2,625,404	
OTELP Plus-ITDA, Gunupur-Ramanaguda	2,579,400		OTELP Plus Programme, Kasipur	921,798	
OTELP Plus-ITDA, Gunupur-Kasipur	844,670		OPELIP Programme, Putasing	6,551,149	
LSDA, Putasing-OPELIP	6,141,230		OPELIP Programme, Muniguda	257,196	
DKDA, Chatikona-OPELIP	211,000		Shakti' Senior Citizens Home(25)	2,169,099	
MSJ&E, Gol, New Delhi for SCH(25)	1,862,100		Matrushakti' Senior Citizens' Home(50)	2,530,398	
MSJ&E, Gol, New Delhi for SCHW(50)	2,456,081		Maternity Waiting Home-Kasipur	1,391,908	
CDM&PHO-NHM, Rayagada-MWH	1,565,012		ASHA Induction Training	29,725	
CDM&PHO-NHM, Rgda GIA-ASHA	68,345		Livelihood Initiative Prog. & WADI HR E	3,570,954	
UAIL-CSR, Doraguda	3,350,155		Secondary Hostel for SC Boys	471,475	21,895,505
UA Jana Seba Trust-WADI Project	1,393,087		By Project Expenses(FC)		
CIF Swach Bharat Campaign Grant	8,500	21,243,443	Strengthen Capacities of EWRs-India	586,167	
To Grant-In-Aid(FC)			Strengthen Capacities of EWRs(N)	271,909	
The Hunger Project India, New Delhi	260,000		Sust. Agriculture for Tribal Farmers	320,620	1,178,696
The Hunger Project Netherland	195,999		By Closing Cash & Bank Balance		
CWS, Secunderabad	400,000	855,999	SHAKTI General A/C-31147275967	662,389	
To Miscellaneous Receipt			Childline Project A/c	6,561	
Material donation(SCHW)	242,898		OTELP Plus, Ramanaguda Project A/c	14,720	
Material donation(SCH)	217,000		Senior Citizens Home Project A/c	10,000	
Donation to Corpus Fund	285,870		SCHW Project A/C-30580671031	3,000	
Other Receipt	439,033		MWH, Kasipur A/C-35700992432	43,820	
TDS Refund from IT(2019-20)	123,126		SHAKTI Admin A/C-36501848081	171,045	
Interest on TDS receivable amount	5,544		SHAKTI CORPUS A/c	1,025,017	
Grant from Water Livelihood	10,000	1,323,471	SC Hostel A/c-34757289282	1,000	
			OPELIP Muniguda PROJECT A/C	1,000	
To Bank Interest			OPELIP PUTTASING PROJECT A/C	1,000	
All General Accounts	134,718		OTELP Plus, Kasipur Project A/c	5,366	
All FC Accounts	8,230	142,948	FC Accounts	8,301	1,953,219
Total		26,759,080	Total		26,759,080

for RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi
B.Sc., FCA

Place : Rayagada

Date : 31.08.2021

UDIN-21203129AAAAKL3769

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2021

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOMES	AMOUNT Rs.	AMOUNT Rs.
<u>To Admin Expenses</u>			<u>By Grant-In-Aid</u>		
Bank Charges	674		Childline India Foundation, Mumbai	1,264,040	
Professional Tax	28,210		OTELP Plus-ITDA, Gunupur-Ramanaguda	2,579,400	
Miscellaneous Expenses	121,175		OTELP Plus-ITDA, Gunupur-Kasipur	844,670	
Office Rent	105,600		LSDA, Putasing-OPELIP	6,141,230	
SRDTC Maintenance Expenses	82,720		DKDA, Chatikona-OPELIP	211,000	
EPF Expenses	404,504	742,883	MSJ&E, Gol, New Delhi for SCH(25)	1,952,100	
			MSJ&E, Gol, New Delhi for SCHW(50)	2,276,081	
<u>To Miscellaneous Project Expenses</u>			CDM&PHO-NHM, Rayagada-MWH	1,462,908	
Drug De-addiction Programme	5,500		CDM&PHO-NHM, Rgda GIA-ASHA	68,345	
Women Empowerment Programme	713,728	719,228	UAIL-CSR, Doraguda	3,350,155	
			UA Jana Seba Trust-WADI Project	1,393,087	
<u>To Project Expenses(General)</u>			SC Hostel GIA from MSJ&E	541,327	22,084,343
Childline Project, Rayagada	1,373,899		<u>By Grant-In-Aid(FC)</u>		
OTELP Plus Programme, Ramanaguda	2,625,404		The Hunger Project India, New Delhi	260,000	
OTELP Plus Programme, Kasipur	921,798		The Hunger Project Netherland	195,999	
OPELIP Programme, Putasing	6,551,149		CWS, Secunderabad	400,000	855,999
OPELIP Programme, Muniguda	257,196		<u>By Miscellaneous Receipt</u>		
Shakti' Senior Citizens Home(25)	2,169,099		Material donation(SCHW)	242,898	
Matrushakti' Senior Citizens' Home(50)	2,530,398		Material donation(SCH)	217,000	
Maternity Waiting Home-Kasipur	1,391,908		Donation to Corpus Fund	285,870	
ASHA Induction Training	29,725		Other Receipt	439,033	
Livelihood Initiative Prog. & WADI HR	3,570,954		Interest on TDS receivable amount	5,544	
Secondary Hostel for SC Boys	471,475	21,893,005	Grant from Water Livelihood	10,000	1,200,345
<u>To Project Expenses(FC)</u>			<u>To Bank Interest</u>		
Strengthen Capacities of EWRs-India	581,167		All General Accounts	134,718	
Strengthen Capacities of EWRs(N)	271,909		All FC Accounts	8,230	142,948
Sust. Agriculture for Tribal Farmers	316,420	1,169,496			
<u>To Depreciation</u>		293,758	By Net Deficit		534,735
Total		24,818,370	Total		24,818,370

for RAVI KENGUA & CO.

Chartered Accountants

Place : Rayagada

Date : 31.08.2021

UDIN-21203129AAAAKL3769



SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED BALANCE SHEET AS ON 31.03.2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund			Fixed Assets		
Opening Balance	7,009,257		As per Schedule - I	3,053,100	
Net Defcit	534,735	6,474,522	Add: Current Year	130,000	
				3,183,100	
Current Liabilities			Less: Depreciation	293,758	2,889,342
Audit Fees payable-Childline Project	2,500				
MWH, Kasipur Payables	172,171	174,671	Current Assets		
			Tax Deducted at Source		
			Opening Balance TDS	232,552	
			Add: TDS during 2020-21	139,549	
				372,101	
			Less : Recevied During the Year	123,126	248,975
			Investments		
			Bank Guarantee(Andra Bank)	27,582	
			Security deposit (SUDA)	45,000	72,582
			Receivables:		
			SCH Grant from MSJ&E (2018-19)	26,400	
			MWH(K) GIA from CDMO(2020-21)	237,171	
			SC Hostel GIA from MSJ&E(2020-21)	541,327	
			Childline GIA from CIF(2020-21)	500,177	
			SCH(25) GIA from MSJ&E (2020-21)	90,000	
			SCH(50) GIA from MSJ&E (2020-21)	90,000	1,485,075
			By Closing Cash & Bank Balance		
			SHAKTI General A/C-31147275967	662,389	
			Childline Project A/c	6,561	
			OTELP Plus, Ramanaguda Project A/c	14,720	
			Senior Citizens Home Project A/c	10,000	
			SCHW Project A/C-30580671031	3,000	
			MWH, Kasipur A/C-35700992432	43,820	
			SHAKTI Admin A/C-36501848081	171,045	
			SHAKTI CORPUS A/c	1,025,017	
			SC Hostel A/c-34757289282	1,000	
			OPELIP Muniguda PROJECT A/C	1,000	
			OPELIP PUTTASING PROJECT A/C	1,000	
			OTELP Plus, Kasipur Project A/c	5,366	
			FC Accounts	8,301	1,953,219
Total		6,649,193	Total		6,649,193

for RAVI KENGUA & CO.

Chartered Accountants



Place : Rayagada

Date : 31.08.2021

UDIN-21203129AAAAKL3769

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

Schedule-I

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31.03.2021

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 31.03.2021
Scheme : General Account											
1	Land(Ramanaguda)	10,000.00	-	-		10,000.00	0%	-	-	-	10,000
2	Building(Ramanaguda)	935,125.28	-	-		935,125.28	5%	46,756.00	-	46,756	888,369
3	Land(Rayagada)	478,500.00	-	-		478,500.00	0%	-	-	-	478,500
4	Building(Rayagada)	93,196.25	-	-		93,196.25	5%	4,660.00	-	4,660	88,536
5	Furniture & Fixtures	37,807.89	-	-		37,807.89	10%	3,781.00	-	3,781	34,027
6	Equipments	5,246.93	-	-		5,246.93	15%	787.00	-	787	4,460
7	Desktop Computer	2,123.75	-	-		2,123.75	60%	1,274.00	-	1,274	850
8	LCD Projector	11,122.00	-	-		11,122.00	15%	1,668.00	-	1,668	9,454
9	Motor Cycle	45,351.26	-	-		45,351.26	15%	6,803.00	-	6,803	38,548
10	Acquagard	9,871.00	-	-		9,871.00	15%	1,481.00	-	1,481	8,390
11	Camera-2	10,709.54	-	-		10,709.54	15%	1,606.00	-	1,606	9,104
12	CAR	641,407.00	-	-		641,407.00	15%	96,211.00	-	96,211	545,196
	Sub Total	2,280,460.90	-	-	-	2,280,460.90		165,027.00	-	165,027	2,115,434
Project : TYPE INSTITUTE											
1	Type Writer	13,200.00	-	-		13,200.00	15%	1,980.00	-	1,980	11,220
2	Furniture & Fixtures	6,643.00	-	-		6,643.00	10%	664.00	-	664	5,979
3	Almirah	1,594.00	-	-		1,594.00	10%	159.00	-	159	1,435
4	Black Board	531.00	-	-		531.00	10%	53.00	-	53	478
	Sub Total	21,968.00	-	-		21,968.00		2,856.00	-	2,856	19,112
Project : Senior Citizen Home											
1	Cooking Utensils	2,111.00	-	-		2,111.00	15%	317.00	-	317	1,794
2	Equipments	15,732.00	-	-		15,732.00	15%	2,360.00	-	2,360	13,372
3	Furniture & Fixtures	2,636.00	-	-		2,636.00	10%	264.00	-	264	2,372
	Sub Total	20,479.00	-	-		20,479.00		2,941.00	-	2,941	17,538
Project : SCHW											
1	Pillows	8,121.00	-	-		8,121.00	15%	1,218.00	-	1,218	6,903
2	Utensils	31,635.00	-	-		31,635.00	15%	4,745.00	-	4,745	26,890
3	Iron Beds	245,812.00	-	-		245,812.00	10%	24,581.00	-	24,581	221,231
	Sub Total	285,568.00	-	-		285,568.00		30,544.00	-	30,544	255,024
Project : CHILDLINE											
1	Computer with web cam	1,656.00	-	-		1,656.00	60%	994.00	-	994	662
2	printer cum scanner	789.00	-	-		789.00	60%	473.00	-	473	316
3	Furniture & Fixtures	23,659.00	-	-		23,659.00	10%	2,366.00	-	2,366	21,293
	Sub Total	26,104.00	-	-		26,104.00		3,833.00	-	3,833	22,271
Project: Maternity waiting Home(Kasipur)											
1	Iron Bed-6 nos.	19,706.00	-	-		19,706.00	10%	1,971.00	-	1,971	17,735
2	Furniture & Fixtures	9,899.00	-	-		9,899.00	10%	990.00	-	990	8,909
3	TV(Led)-1 no.	8,874.00	-	-		8,874.00	15%	1,331.00	-	1,331	7,543
4	DVD Player	4,150.00	-	-		4,150.00	15%	623.00	-	623	3,527
5	Cooking Utensils	9,115.00	-	-		9,115.00	15%	1,367.00	-	1,367	7,748
6	Mattress- 6 nos.	15,746.00	-	-		15,746.00	10%	1,575.00	-	1,575	14,171
	Grand Total	67,490.00	-	-		67,490.00		7,857.00	-	7,857	59,633
Project : OPELIP PUTTASING PROJECT											
1	Laptop	11,200.00	-	-		11,200.00	60%	6,720.00	-	6,720	4,480
2	DVD Player	4,544.00	-	-		4,544.00	15%	682.00	-	682	3,862
3	Laserz Printer(FN)	1,680.00	-	-		1,680.00	60%	1,008.00	-	1,008	672
4	Almirah	6,310.00	-	-		6,310.00	10%	631.00	-	631	5,679
5	Chairs	3,847.00	-	-		3,847.00	10%	385.00	-	385	3,462
6	Tables	15,390.00	-	-		15,390.00	10%	1,539.00	-	1,539	13,851
	Sub Total	42,971.00	-	-		42,971.00		10,965.00	-	10,965	32,006
Project : SHAKTI CHILD DEVELOPMENT PROGRAMME											
1	Celling fan	5,539.00	-	-		5,539	10%	554.00	-	554	4,985
2	Desktop Computer	3,030.00	-	-		3,030	60%	1,818.00	-	1,818	1,212
3	Digital Camera	10,597.00	-	-		10,597	60%	6,358.00	-	6,358	4,239
4	Executive Chairs	16,828.00	-	-		16,828	10%	1,683.00	-	1,683	15,145
5	Chairs	16,238.00	-	-		16,238	10%	1,624.00	-	1,624	14,614
6	Laptop	2,658.00	-	-		2,658	60%	1,595.00	-	1,595	1,063
7	DVD Player	862.00	-	-		862	60%	517.00	-	517	345
8	LCD & PICO Projector	14,702.00	-	-		14,702	60%	8,821.00	-	8,821	5,881
9	Motor cycle	107,543.00	-	-		107,543	15%	16,131.00	-	16,131	91,412
10	Laserz Printer(MF)	603.00	-	-		603	60%	362.00	-	362	241
11	Almirah	70,716.00	-	-		70,716	10%	7,072.00	-	7,072	63,644
12	Wooden Tables	39,091.00	-	-		39,091	10%	3,909.00	-	3,909	35,182
13	SLR Digital Camera	19,652.00	-	-		19,652	60%	11,791.00	-	11,791	7,861
	Total	308,059.00	-	-		308,059		62,235.00	-	62,235	245,824
Project : SC Hostel											
1	Cooking Utensils	-	-	40,000		40,000	15%	-	3,000	3,000	37,000
2	Furniture & Cots	-	-	90,000		90,000	10%	-	4,500	4,500	85,500
	Total	-	-	130,000		130,000		-	7,500	7,500	122,500
	Grand Total	3,053,100	-	130,000		3,183,100		286,258.00	7,500.00	293,758	2,889,342

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date : 31.08.2021

UDIN-21203129AAAAKL3769



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 2020 TO 31ST MARCH 2021.

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 : 31.08.2021

Signature of the Chartered Accountant
M.N.- 203129



UDIN-21203129AAAAKL3769