



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'2025 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 2025 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.

For RAVI KENGUA & CO.
Chartered Accountants

Date: 18.06.2025
Place: Rayagada
UDIN-25203129BMHWFE8370


General Secretary
Shakti Organisation(SSCSO)




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

SHAKTI SOCIAL, CULTURAL AND SPORTING ORGANISATION
 Regd. Off. : AT/PO. RAMANAGUDA-765029, DIST.-RAYAGADA, ODISHA,INDIA
 Admin. Office: Housing Board Colony, PO./Dist.-RAYAGADA-765001, ODISHA,India

CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Capital Fund:			Fixed Assets:		
Opening Balance	12,857,251.25		As per Schedule - I	4,532,047.00	
Less: Net Deficit	<u>3,167,957.93</u>	9,689,293.32	Less: Depreciation	197,578.00	
Current Liabilities:			Less: Refund of Assets to OPELIP	<u>15,316.00</u>	4,319,153.00
MWH, Kashipur Payables-2024-25	156,930.00		Current Assets:		
Childline project Payables-2023-24	354,102.00		Opening Balance TDS	58,177.00	
MMU for SC-2022-23	<u>306,356.00</u>	817,388.00	Add: TDS During 2024-25	76,382.00	
			Less: TDS Refund	<u>58,177.00</u>	76,382.00
			Investments:		
			Bank Guarantee(UBI)	39,908.00	
			Security deposit (SUDA)	45,000.00	
			Bank Guarantee-MWH(K)	100,000.00	
			Bank Guarantee-REWARD-DLSA	386,760.00	
			Add: Security deposit (CDAO-Koraput))	50,000.00	
			Add: Interest on FD (UBI)	13,589.00	
			Less :- Maturity of FD	<u>18,302.00</u>	616,955.00
			Receivables:		
			SHAKTI SCH Grant from MSJ&E-2018-19	26,400.00	
			Childline GIA from CIF-2023-24	484,492.00	
			MWH GIA from CDM&PHO-2022-23	1,000.00	
			MMU SC GIA-from DSSO-2022-23	455,718.00	
			SC Hostel GIA from MSJ&E, Gol-2022-23	28,000.00	
			Proposal Processing Receivable	<u>1,600,000.00</u>	2,595,610.00
			By Closing Cash & Bank Balance:		
			SHAKTI General A/C-31147275967	1,213,355.00	
			SCH Project A/c-35547888732	10,708.50	
			MSCH Project A/C-30580671031	1,389.00	
			MWH, Kashipur A/C-35700992432	1,081.00	
			SHAKTI CORPUS A/c	1,069,738.00	
			SC Hostel A/c-34757289282	1,776.00	
			OPELIP(M) Project A/C-37315230219	1,059.92	
			OPELIP(P) Project A/C-10734922799	1,091.14	
			Millet Project A/C-	310,410.48	
			FRA Project A/C-	3,371.28	
			FC Accounts	<u>284,601.00</u>	2,898,581.32
Total		10,506,681.32	Total		10,506,681.32

for RAVI KENGUA & CO.
Chartered Accountants

Date : 18.06.2025
 Place : Rayagada
 UDIN-25203129BMHWF8370


 General Secretary
 Shakti Organisation(SSCSO)




 CA K. Ravi
 B.Sc., FCA

SHAKTI SOCIAL, CULTURAL AND SPORTING ORGANISATION

Regd. Off. : AT/PO. RAMANAGUDA-765029, DIST.-RAYAGADA, ODISHA,INDIA

Admin. Office: Housing Board Colony, PO./Dist.-RAYAGADA-765001, ODISHA,India

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOMES	AMOUNT Rs.	AMOUNT Rs.
<u>To Programme Expenses(General):</u>			<u>By Grant-In-Aid:</u>		
OTELP Plus Programme	967,137.50		OTELP Plus-ITDA,Gunupur	1,011,400.00	
OPELIP Programme, Putasing	1,712,683.86		LSDA,Putasing-OPELIP	1,844,700.00	
OPELIP Programme, Muniguda	1,189,607.08		DKDA, Chatikona-OPELIP	1,186,800.00	
Shakti' Senior Citizens Home(25)	2,438,356.00		MSJ&E, Gol, for SCH(25)	1,755,616.00	
Matrushakti Senior Citizens Home	4,112,229.00		MSJ&E, Gol, for MSCH(50)	2,947,452.00	
Secondary Hostel for SC Boys	3,000,000.00		MSJ&E, Gol, for SC Hostel	2,280,000.00	
Facilitation of IFR & CFR	2,131,296.72		FES, Annanda for FRA	2,124,806.00	
Promotion of Millet Programme	1,426,319.66		CDAO, Rayagada-Millet Promotion	1,584,000.00	
Mpowered Scaleup Programme	4,836,631.00		TRICKLEUP India Foundation	4,891,631.00	
REWARD-Watershed CB Program	3,017,482.50		PD, Watershed, Sambalpur	3,223,000.00	
Maternity Waiting Home-Kashipur	1,990,399.00		CDM&PHO-NHM,Rayagada-MWH	1,664,559.00	
National Tobacco Control Programme	23,600.00		CDM&PHO-NHM,Rayagada-NTCP	28,000.00	
OD-Nirantar Classic Programme	313,566.00		DHWANI Foundation, Bangalure	310,334.00	
Household Survey Programme	312,312.00		Bulk MRO-Household Survey	703,398.00	
Skill Training Programme	180,000.00		ADI-NSDC Skill Training	300,000.00	
SFRUTI Fee Cluster Expenses	500,000.00		SFRUTI-Gudari Feed Cluster	500,000.00	26,355,696.00
NFSM TRFA Pulses	238,726.00	28,390,346.32	<u>By FC Receipt:</u>		
<u>To Miscellaneous Project Expenses:</u>			KSCF Inc., USA	6,090,604.00	
Road Safety Programme Expenses	100,000.00		Jivdaya Foundation,USA	903,556.00	6,994,160.00
GROW-100 OD Expenses	1,431,979.24		<u>By Miscellaneous Receipt:</u>		
Non Receipt of Grant	5.35	1,531,984.59	Material donation(MSCH)	411,223.00	
<u>To Programme Expenses(FC):</u>			Material donation(SSCH)	243,836.00	
Access to Justice to Children	6,111,292.34		Misceleneous Receipt & House Rent	14,000.00	
Hunger&Rural Poverty Elimination	629,638.90	6,740,931.24	Membership	80,000.00	
<u>To Other Expenses:</u>			Agriculture Income	136,000.00	885,059.00
EPF & PT Expenses	175,941.00		<u>By Other Receipts</u>		
Project Processing Expenses	474,324.00		Interest on TDS Refund	18,383.00	
Office Admin Expenses	85,691.78	735,956.78	Bank Interest on UBI-FD	13,589.00	31,972.00
<u>To Depreciation</u>		197,578.00	<u>By Bank Interest:</u>		
			All General Accounts	139,551.00	
			All FC Accounts	22,401.00	161,952.00
			<u>By Net Deficit</u>		3,167,957.93
Total		37,596,796.93	Total		37,596,796.93

for RAVI KENGUA & CO.
Chartered Accountants

Date : 18.06.2025
Place : Rayagada
UDIN-25203129BMHWF8370

Shakti
General Secretary
Shakti Organisation(SSCSO)



Ravi
CA R. Ravi
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SHAKTI SOCIAL, CULTURAL AND SPORTING ORGANISATION
 Regd. Off. : AT/PO. RAMANAGUDA-765029, DIST.-RAYAGADA, ODISHA,INDIA
 Admin. Office: Housing Board Colony, PO./Dist.-RAYAGADA-765001, ODISHA,India
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2025

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
<u>To Opening Balance:</u>			<u>By Programme Expenses(General):</u>		
SHAKTI General A/C-31147275967	2,904,615.00		OTELP Plus Programme	1,017,137.50	
SHAKTI GROW A/C-30735067309	1,428,262.00		OPELIP Programme, Putasing	1,847,367.86	
Childline Project A/C	2,032.00		OPELIP Programme, Muniguda	1,189,607.08	
OTELP Plus Project A/C38189881854	4,673.00		Shakti' Senior Citizens Home(25)	2,985,718.75	
SCH Project A/c-35547888732	9,352.00		Matrushakti Senior Citizens Home	5,007,224.00	
MSCH Project A/C-30580671031	3,400.00		Secondary Hostel for SC Boys	3,750,000.00	
MWH, Kashipur A/C-35700992432	1,000.00		Facilitation of IFR & CFR	2,131,296.72	
MMU for SC A/C	126.00		Promotion of Millet Programme	1,462,319.66	
SHAKTI CORPUS A/c	2,622,605.00		Mpowered Scaleup Programme	4,891,631.00	
SC Hostel A/c-34757289282	1,000.00		REWARD-Watershed CB Program	3,017,482.50	
OPELIP(M) Project A/C-37315230219	1,000.00		Maternity Waiting Home-Kashipur	1,983,001.00	
OPELIP(P) Project A/C-10734922799	1,000.00		National Tobacco Control Programme	23,600.00	
Millet Project A/C-	174,923.00		OD-Nirantar Classic Programme	313,566.00	
Mpowered Project A/C-	4,006.00		Household Survey Programme	312,312.00	
FRA Project A/C-	1,297.00		Skill Training Programme	180,000.00	
FC Accounts	9,498.00	7,168,789.00	SFRUTI Fee Cluster Expenses	500,000.00	
<u>To Grant-In-Aid:</u>			NFSM TRFA Pulses	238,726.00	30,850,990.07
OTELP Plus-ITDA,Gunupur	1,011,400.00		<u>By Miscellaneous Project Expenses:</u>		
LSDA,Putasing-OPELIP	1,844,700.00		Road Safety Programme Expenses	100,000.00	
DKDA, Chatikona-OPELIP	1,186,800.00		GROW-100 OD Expenses	1,441,979.24	1,541,979.24
MSJ&E, Gol, for SCH(25)	2,304,239.00		<u>By Programme Expenses(FC):</u>		
MSJ&E, Gol, for MSCH(50)	3,872,698.00		Access to Justice to Children	6,597,689.84	
MSJ&E, Gol, for SC Hostel	3,030,000.00		Hunger&Rural Poverty Elimination	629,638.90	7,227,328.74
FES, Annanda for FRA	2,124,806.00		<u>By Other Expenses:</u>		
CDAO, Rayagada-Millet Promotion	1,584,000.00		Interest on FD added to FD	13,589.00	
TRICKLEUP India Foundation	4,891,631.00		EPF & PT Expenses	175,941.00	
PD, Watershed, Sambalpur	3,223,000.00		Project Processing Expenses	2,074,324.00	
CDM&PHO-NHM,Rayagada-MWH	1,977,519.00		Office Admin Expenses	85,691.78	
CDM&PHO-NHM,Rayagada-NTCP	28,000.00		Security Deposit (CDAO Koraput)	50,000.00	2,399,545.78
DHWANI Foundation, Bangalore	310,334.00		<u>By TDS During 2024-25</u>		76,382.00
Bulk MRO-Household Survey	703,398.00		<u>By Closing Cash & Bank Balance:</u>		
ADI-NSDC Skill Training	300,000.00		SHAKTI General A/C	1,213,355.00	
SFRUTI-Gudari Feed Cluster	500,000.00	28,892,525.00	SCH Project A/c-35547888732	10,708.25	
<u>To FC Receipt:</u>			MSCH A/C 30580671031	1,389.00	
KSCF Inc., USA	6,576,474.00		MWH A/C-35700992432	1,081.00	
Jivdaya Foundation,USA	903,556.00	7,480,030.00	SHAKTI CORPUS A/c	1,069,738.00	
<u>To Miscellaneous Receipts:</u>			SC Hostel A/c-34757289282	1,776.00	
Material donation(MSCH)	411,223.00		OPELIP(M) A/C-37315230219	1,059.92	
Material donation(SSCH)	243,836.00		OPELIP(P) A/C-10734922799	1,091.12	
Miscellaneous Receipt & House Rent	155,000.00		Millet Project A/C-	310,410.34	
Membership	80,000.00		FRA Project A/C-	3,371.28	
OPELIP Management cost	150,000.00		FC Accounts	284,600.26	2,898,580.17
Agriculture Income	136,000.00	1,176,059.00			
<u>To Other Receipts:</u>					
TDS Refund	58,177.00				
Interest on TDS Refund	18,383.00				
Program Advance (Millet)	7,000.00				
Bank Interest on UBI-FD	13,589.00	97,149.00			
<u>To UBI FD Maturity</u>		18,302.00			
<u>To Bank Interest:</u>					
All General Accounts	139,551.00				
All FC Accounts	22,401.00	161,952.00			
Total		44,994,806.00	Total		44,994,806.00

Date : 18.06.2025
 Place : Rayagada
 UDIN-25203129BMHWF8370

(Signature)
 General Secretary
 Shakti Organisation(SSCSO)



for RAVI KENGUA & CO.
 Chartered Accountants

(Signature)
 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
Address: Post. -Ramanaguda, Dist.-Rayagada, Orissa, India, Phone no.06856-225762.
PERIOD OF AUDIT : 1st APRIL 2024 TO 31ST MARCH 2025.

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.
- The Projects served by different funding agencies are charged for the services as ie. House rent, Management Fees etc. and the receipts from such projects are shown on Income & Expenditure in General Account.

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 : 18.06.2025

UDIN-25203129BMHWF8370


General Secretary
Shakti Organisation(SSCSO)


Signature of the Chartered Accountant
M.N.- 203129

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

Schedule-I

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31.03.2025

S.N.	Assets Name	OP. WDV	> 180 Days	< 180 Days	Deletion	Total	Depn. Rate	Depreciation full	Depreciation (50%)	Total depreciation	Closing WDV as on 31.03.2023
Scheme : General Account											
1	Land(Ramanaguda)	10,000	-	-	-	10,000	0%	-	-	-	10,000
2	Building(Ramanaguda)	761,665	-	-	-	761,665	5%	38,083	-	38,083	723,582
3	Land(Rayagada)	478,500	-	-	-	478,500	0%	-	-	-	478,500
4	Land(Kotapeta)	1,453,512	-	-	-	1,453,512	0%	-	-	-	1,453,512
5	Building(Rayagada)	127,209	-	-	-	127,209	5%	6,360	-	6,360	120,849
6	Furniture & Fixtures	59,636	-	-	-	59,636	10%	5,964	-	5,964	53,672
7	Equipments	2,739	-	-	-	2,739	15%	411	-	411	2,328
8	Desktop Computer	54	-	-	-	54	60%	32	-	32	22
9	LCD Projector	5,806	-	-	-	5,806	15%	871	-	871	4,935
10	Motorcycle	23,673	-	-	-	23,673	15%	3,551	-	3,551	20,122
11	Aquaguard	5,152	-	-	-	5,152	15%	773	-	773	4,379
12	Camera-2	5,590	-	-	-	5,590	15%	839	-	839	4,751
13	CAR	334,818	-	-	-	334,818	15%	50,223	-	50,223	284,595
	Sub Total	3,268,354	-	-	-	3,268,354	2	107,107	-	107,107	3,161,247
1	Land(Kotapeta)	600,000	-	-	-	600,000	0%	-	-	-	600,000
Project : TYPE INSTITUTE											
1	Typewriter	6,890	-	-	-	6,890	15%	1,034	-	1,034	5,856
2	Furniture & Fixtures	4,359	-	-	-	4,359	10%	436	-	436	3,923
3	Almirah	1,046	-	-	-	1,046	10%	105	-	105	941
4	Black Board	348	-	-	-	348	10%	35	-	35	313
	Sub Total	12,643	-	-	-	12,643	0	1,610	-	1,610	11,033
		3,280,997									
Project : Senior Citizen Home											
1	Cooking Utensils	11,226	-	-	-	11,226	15%	1,684	-	1,684	9,542
2	Equipments	25,160	-	-	-	25,160	15%	3,774	-	3,774	21,386
3	Furniture & Fixtures	35,472	-	-	-	35,472	10%	3,547	-	3,547	31,925
4	Electronics Items	7,826	-	-	-	7,826	60%	4,696	-	4,696	3,130
5	Electrical Items	4,995	-	-	-	4,995	60%	2,997	-	2,997	1,998
	Sub Total	84,679	-	-	-	84,679	2	16,698	-	16,698	67,981
Project : MSCH											
1	Pillows	4,240	-	-	-	4,240	15%	636	-	636	3,604
2	Utensils	16,514	-	-	-	16,514	15%	2,477	-	2,477	14,037
3	Iron Beds	161,277	-	-	-	161,277	10%	16,128	-	16,128	145,149
	Sub Total	182,031	-	-	-	182,031		19,241	-	19,241	162,790
Project : CHILDLINE											
1	Computer & webcam	42	-	-	-	42	60%	25	-	25	17
2	Printer cum scanner	20	-	-	-	20	60%	12	-	12	8
3	Furniture & Fixtures	15,523	-	-	-	15,523	10%	1,552	-	1,552	13,971
	Sub Total	15,585	-	-	-	15,585		1,589	-	1,589	13,996
Project: Maternity waiting Home(Kashipur)											
1	Iron Bed-6 nos.	12,928				12,928	10%	1,293	-	1,293	11,635
2	Furniture & Fixtures	6,494				6,494	10%	649	-	649	5,845
3	TV(Led)-1 no.	483				483	60%	290	-	290	193
4	DVD Player	226				226	60%	136	-	136	90
5	Cooking Utensils	4,758				4,758	15%	714	-	714	4,044

Shakti
General Secretary
Shakti Organisation(SSCSO)



6	Mattress- 6 nos.	10,331				10,331	10%	1,033	-	1,033	9,298
7	Computer & Printer	16,800	-	-	-	16,800	60%	10,080	-	10,080	6,720
	Grand Total	52,020	-	-	-	52,020	2	14,195	-	14,195	37,825
Project : OPELIP PUTTASING PROJECT											
1	Laptop(4 Nos)	287.00	-	-		287	60%	172	-	172	115
2	DVD Player(1 No)	247.00	-	-		247	60%	148	-	148	99
3	Laserjet Printer(FN)(1 No)	43.00	-	-		43	60%	26	-	26	17
4	Almirah (1 No)	4,140.00	-	-		4,140	10%	414	-	414	3,726
5	Chairs(6 Nos)	2,524.00	-	-		2,524	10%	252	-	252	2,272
6	Tables(4 Nos)	10,097.00	-	-		10,097	10%	1,010	-	1,010	9,087
	Sub Total	17,338	-	-	-	17,338	2	2,022	-	2,022	15,316
Project : SHAKTI CHILD DEVELOPMENT PROGRAMME											
1	Ceiling fan	807	-			807	80%	646	-	646	161
2	Desktop Computer	78	-			78	60%	47	-	47	31
3	Digital Camera	271	-			271	60%	163	-	163	108
4	Executive Chairs	11,040	-			11,040	10%	1,104	-	1,104	9,936
5	Chairs	10,654	-			10,654	10%	1,065	-	1,065	9,589
6	Laptop	68	-			68	60%	41	-	41	27
7	DVD Player	22	-			22	60%	13	-	13	9
8	LCD & PICO Projector	376	-			376	60%	226	-	226	150
9	Motorcycle	56,138	-			56,138	15%	8,421	-	8,421	47,717
10	Laserjet Printer(MF)	15	-			15	60%	9	-	9	6
11	Almirah	46,397	-			46,397	10%	4,640	-	4,640	41,757
12	Wooden Tables	25,648	-			25,648	10%	2,565	-	2,565	23,083
13	SLR Digital Camera	503	-			503	60%	302	-	302	201
	Total	152,017	-	-	-	152,017	6	19,242	-	19,242	132,775
Project : SC Hostel											
1	Cooking Utensils	22,722	-			22,722	15%	3,408		3,408	19,314
2	Furniture & Cots	62,329	-			62,329	10%	6,233		6,233	56,096
3	Bedding Materials	62,329	-			62,329	10%	6,233		6,233	56,096
	Total	147,380	-	-	-	147,380	0	15,874	-	15,874	131,506
	Grand Total	4,532,047	-	-	-	4,532,047	14	197,578	-	197,578	4,334,469

for RAVI KENGUA & CO.

Chartered Accountants

Place : Rayagada

Date : 18.06.2025

UDIN-25203129BMHWFE8370

[Signature]
General Secretary
Shakti Organisation(SSCSO)



[Signature]
CA K. Ravi
B.Sc, FCA