



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 31<sup>st</sup> March'2018 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 31<sup>st</sup> March 2018 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: 20.06.2018

Place: Rayagada



CA K. Ravi

B.SC, FCA

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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 31.03.2018**

RECEIPTS	AMOUNT		AMOUNT		PAYMENTS	AMOUNT		AMOUNT	
	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
<b>To Opening Balance</b>					<b>By Asset &amp; Building</b>				
General A/C	204,346.89				Building Construction-Ramanaguda	141,541.00			
Childline Project A/c	10,675.00				Maternity Home-Assets(Puttasing)	78,000.00			
O TELP Plus Project A/c	5,078.00				OPELIP Puttasing Project	155,000.00			374,541.00
Old Age Home Project A/c	10,852.50				<b>By Current Assets</b>				
Maternity Waiting Home Project A/c	122,173.00				By Bank guarantee(MWH,putasing)	12,000.00			
CORPUS A/c	851,661.10				By Security Deposit (SUDA)	45,000.00			57,000.00
SRDTC A/c	2,325.00				By Audit fees payable	10,000.00			
SCDP(FC Utilisation) A/C	102,715.47				By TDS Payble (General)	2,472.00			
FC Main A/c	35,900.82		1,345,727.78		By EPF Payble(General)	42,675.00			55,147.00
<b>To Grant-In-Aid</b>					<b>By Project Expenses</b>				
Childline India Foundation, Mumbai	2,925,228.00				Childline-1098 Service	1,421,955.00			
CDMO-DMF Grant-Maternity Home(P)	544,249.00				Maternity Waiting Home,Putasing	592,655.15			
CDMO-NHM Grant-Maternity Home(K)	1,157,468.00				Maternity Waiting Home,Kasipur	1,264,283.67			
CDMO-NHM Grant-ASHA CB	419,740.00				ASHA Capacity Building Training	512,125.00			
O TELP Plus-ITDA, Gunupur	745,518.00				O TELP Plus Project, Kasipur	775,518.00			
OPELIP,DKDA, Chatikona	5,022,000.00				OPELIP Muniguda Project Expenses	4,678,040.00			
OPELIP,LSDA Puttasing	4,335,479.00				OPELIP Puttasing Project Expenses	4,156,751.15			
CSR, UAIL,Doraguda	1,881,926.00				Livelihood Initiative Prog.,Doraguda	1,758,487.00			
DRDA (OREDA Sec.), Rayagada	786,133.00				Parishad Chula Programe	646,785.00			
MSJ&E, Gol, New Delhi	1,794,600.00		19,612,341.00		Old Age Home, Rayagada	997,000.00			
					Old Age Home for Widows	531,031.10			17,334,631.07
<b>To Grant-In-Aid(FC)</b>					<b>By Project Expenses(FC)</b>				
Child Fund International USA	2,132,781.36				Shakti Child Development Programme	2,098,380.29			
SebaJagata, Kalahandi	406,500.00		2,539,281.36		CFR Programme Expenses	406,500.00			2,504,880.29
					By Decrease in Liabilities				141,975.54
<b>To Miscellaneous Receipt</b>					<b>By Miscelaneous Project Expenses</b>				
Library project through Bit Giving	82,527.00				Establishment of Library, Kuchaipadar	82,527.00			
Ambulance Service	401,800.00				Ambulance Service Exps.	256,032.00			
Agriculture Income	247,750.00				Agriculture Programme Expences	112,200.00			
SRDTC Receipts	574,135.00				SRDTC Expenses, Ramanaguda	540,093.60			
Membership Fees	80,000.00				Nagabali River Basin Workshop	10,000.00			
Material Donation(OAH)	99,700.00				Skill Training to Differentlyabled Youths	98,909.00			1,099,761.60
Donation to Corpus Fund	300,000.00				<b>By Admin Expenses</b>				
Other Receipt	1,341,824.42				Other Expenses(General)	1,606,200.65			
VHAI, New Delhi	65,550.00				Bank Charge(Corpus)	265.50			
CHC,Koianara-Social Drive Programe	33,500.00				Administrative Expenses(General)	189,363.31			1,795,829.46
HDF, BBSR, OEC Workshop Grant	10,000.00		3,236,786.42		<b>By Closing Cash &amp; Bank Balance</b>				
					General A/C	931,241.75			
Sale of Motor Cycle			20,000.00		Childline Project A/c	26,542.00			
					Old Age Home Project A/c	10,871.50			
To IT Refund	83,078.00				Maternity waiting Home Project A/c(K)	14,883.83			
Interest on IT TDS	3,732.00		86,810.00		Maternity waiting Home Project A/c(P)	2,089.85			
					CORPUS A/c	2,123,166.60			
Bank Interest			93,528.00		SRDTC A/c	16,732.40			
					OPELIP Muniguda PROJECT	365,184.00			
					OPELIP PUTTASING PROJECT	40,055.85			
					FC Utilisation A/C	2,500.25			
					FC Main A/c	37,440.57			3,570,708.60
<b>Total</b>			<b>26,934,474.56</b>		<b>Total</b>				<b>26,934,474.56</b>

Place : Rayagada  
Date : 20.06.2018

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

for RAVI KENGUA & CO.  
Chartered Accountants



*(Signature)*  
**CA 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		AMOUNT		INCOMES	AMOUNT		AMOUNT	
	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
<b>To Project Expenses(General)</b>					<b>By Grant-In-Aid</b>				
Childline-1098 Service	1,421,955.00				Childline India Foundation, Mumbai	2,925,228.00			
Maternity Waiting Home,Putasing	714,491.15				CDMO-DMF Grant-Maternity Home(P)	792,616.00			
Maternity Waiting Home,Kasipur	1,264,283.67				CDMO-NHM Grant-Maternity Home(K)	1,157,468.00			
ASHA Capacity Building Training	512,125.00				CDMO-NHM Grant-ASHA CB	419,740.00			
OTELP Plus Project, Kasipur	775,518.00				OTELP Plus-ITDA, Gunupur	775,518.00			
OPELIP Muniguda Project Expenses	4,678,040.00				OPELIP,DKDA, Chatikona	5,022,000.00			
OPELIP Putasing Project Expenses	4,156,751.15				OPELIP,LSDA Puttasing	4,335,479.00			
Livelihood Initiative Prog.,Doraguda	1,758,487.00				CSR, UAIL,Doraguda	1,881,926.00			
Parishad Chula Programe	646,785.00				DRDA (OREDA Sec.), Rayagada	786,133.00			
Old Age Home, Rayagada	997,000.00				MSJ&E, Gol, New Delhi	1,794,600.00			19,890,708.00
Old Age Home for Widows	531,031.10		17,456,467.07						
<b>To Project Expenses(FC)</b>					<b>By Grant-In-Aid(FC)</b>				
Shakti Child Development Program	2,098,380.29				Child Fund International USA	2,094,281.36			
CFR Programme Expenses	406,500.00		2,504,880.29		SebaJagata, Kalahandi	406,500.00			2,500,781.36
<b>To Misceleneous Project Expenses</b>					<b>By Miscellaneous Receipt</b>				
Establishment of Library, Kuchaipad	82,527.00				Library project through Bit Giving	82,527.00			
Ambulance Service Exps.	256,032.00				Ambulance Service	401,800.00			
Agriculture Programme Expences	112,200.00				Agriculture Income	247,750.00			
SRDTC Expenses, Ramanaguda	540,093.60				SRDTC Receipts	574,135.00			
Nagabali River Basin Workshop	10,000.00				Membership Fees	80,000.00			
Skill Training to Differentlyabled Youths	98,909.00		1,099,761.60		Material Donation(OAH)	99,700.00			
<b>By Admin Expenses</b>					Donation to Corpus Fund	300,000.00			
Other Expenses(General)	1,606,200.65				Other Receipt	1,341,824.42			
Bank Charge(Corpus)	265.50				VHAI, New Delhi	65,550.00			
Administrative Expenses(General)	189,363.31		1,795,829.46		CHC,Kolanara-Social Drive Programe	33,500.00			
<b>To Depreciation</b>			443,722.52		HDF, BBSR, OEC Workshop Grant	10,000.00			3,236,786.42
<b>To Net surplus</b>			2,624,588.84		<b>TDS Receivable-2017-18</b>				198,291.00
					<b>By Interest Income</b>				
					Interest on IT Refund	3,732.00			
					Interest on Bank Guarantee-FD	1,423.00			
					Bank Interest	93,528.00			98,683.00
<b>Total</b>			<b>25,925,249.78</b>		<b>Total</b>				<b>25,925,249.78</b>

for RAVI KENGUA & CO.


Chartered Accountants

Place : Rayagada

Date : 20.06.2018

  
 General Secretary  
 Shakti Organisation (SSCSO)



  
 CA-K. Ravi  
 B.Sc., FCA

**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
<b>Capital Fund</b>			<b>Fixed Assets</b>		
Opening Balance	4,167,439.26		As per Schedule - I	2,885,019.02	
Less : Fixed Asset Return off	(7,680.00)		Add. Current Year	374,541.00	
Add: Net Surplus	<u>2,624,588.84</u>	6,784,348.10	Sub Total	3,259,560.02	
			Less: Sale of Motor Cycle	20,000.00	
<b>Current Liability</b>			Less : Assets Adjusted	7,680.00	
Payble-MWH-Putasing		121,836.00	Less: Depreciation	<u>443,722.52</u>	2,788,157.50
			<b>Current Assets</b>		
			TDS Receivable-2017-18		198,291.00
			Security Deposit (SUDA)		45,000.00
			Bank Guarantee-FD		25,660.00
			Grant Receivable from OTELP Plus-ITDA		30,000.00
			Receivable from CDMO,Rgda-MWH, Putasing		248,367.00
			<b>Closing Cash &amp; Bank Balance :</b>		
			General A/C	931,241.75	
			Childline Project A/c	26,542.00	
			Old Age Home Project A/c	10,871.50	
			Maternity waiting Home Project A/c(K)	14,883.83	
			Maternity waiting Home Project A/c(P)	2,089.85	
			CORPUS A/c	2,123,166.60	
			SRDTC A/c	16,732.40	
			OPELIP Muniguda PROJECT	365,184.00	
			OPELIP PUTTASING PROJECT	40,055.85	
			FC Utilisation A/C	2,500.25	
			FC Main A/c	<u>37,440.57</u>	3,570,708.60
<b>Total</b>		<b>6,906,184.10</b>	<b>Total</b>		<b>6,906,184.10</b>

for RAVI KENGUA & CO.


Chartered Accountants

Place : Rayagada

Date : 20.06.2018

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

**FIXED ASSETS SCHEDULE AS ON 31.03.2018**

S.N.	Assets Name	Opening Valu As on DT.01.04.2017	Add before dt.30.09. 2017	Add after Dt.01.10. 2017	Deletion	Total	Deprn. Rate	Depreciatio n full	Depreciatio n (50%)	total depreciation	Closing Valu as on 31.03.2018
<b>Scheme : General Account</b>											
1	Land(Ramanaguda)	10,000.00	-	-		10,000.00	0%	-	-	-	10,000.00
2	Building(Ramanagu)	888,085.28	141,541.00	-		1,029,626.28	5%	51,481.00	-	51,481.00	978,145.28
3	Land(Rayagada)	478,500.00	-	-		478,500.00	0%	-	-	-	478,500.00
4	Building(Rayagada)	108,699.25	-	-		108,699.25	5%	5,435.00	-	5,435.00	103,264.25
5	Library Books	-	-	-		-	100%	-	-	-	-
6	Cycles	3,571.45	-	-		3,571.45	15%	536.00	-	536.00	3,035.45
7	Furniture & Fixtures	51,862.89	-	-		51,862.89	10%	5,186.00	-	5,186.00	46,676.89
8	Equipments	8,543.93	-	-		8,543.93	15%	1,282.00	-	1,282.00	7,261.93
9	Desktop Computer	33,182.75	-	-		33,182.75	60%	19,910.00	-	19,910.00	13,272.75
10	Printers	6,394.50	-	-		6,394.50	60%	3,837.00	-	3,837.00	2,557.50
11	LCD Projector	18,111.00	-	-		18,111.00	15%	2,717.00	-	2,717.00	15,394.00
12	Motor Cycle	97,376.78	-	-	20,000.00	77,376.78	15%	14,606.52	-	14,606.52	62,770.26
13	TV, CD Player and e	5,456.90	-	-		5,456.90	15%	819.00	-	819.00	4,637.90
14	RICOH Xerox Machi	10,292.00	-	-		10,292.00	60%	6,175.00	-	6,175.00	4,117.00
15	NAS Drive	4,228.00	-	-		4,228.00	60%	2,537.00	-	2,537.00	1,691.00
16	Photo Album	-	-	-		-	100%	-	-	-	-
17	Electrical stabilizer(	2,088.00	-	-		2,088.00	80%	1,670.00	-	1,670.00	418.00
18	Sumo-Ambulance	221,152.00	-	-		221,152.00	30%	66,346.00	-	66,346.00	154,806.00
19	Bore well(Rayagada	-	-	-		-	100%	-	-	-	-
20	Invertor	4,159.50	-	-		4,159.50	80%	3,328.00	-	3,328.00	831.50
21	Water Purifier(2 nos	16,073.00	-	-		16,073.00	15%	2,411.00	-	2,411.00	13,662.00
22	Camera-2	17,439.54	-	-		17,439.54	15%	2,616.00	-	2,616.00	14,823.54
	<b>Sub Total</b>	<b>1,985,216.77</b>	<b>141,541.00</b>	<b>-</b>	<b>20,000.00</b>	<b>2,106,757.77</b>		<b>190,892.52</b>	<b>-</b>	<b>190,892.52</b>	<b>1,915,865.25</b>
<b>Scheme:SRDTC</b>											
1	Desktop Computer	12,240.00	-	-		12,240.00	60%	7,344.00	-	7,344.00	4,896.00
<b>Scheme : OTELP</b>											
1	Cycles	9,035.00	-	-	7,680.00	1,355.00	15%	1,355.00	-	1,355.00	-
<b>Scheme : TYPE INSTITUTE</b>											
1	Type Writer	21,494.00	-	-		21,494.00	15%	3,224.00	-	3,224.00	18,270.00
2	Furniture & Fixtures	9,112.00	-	-		9,112.00	10%	911.00	-	911.00	8,201.00
3	Steel Almirah	2,187.00	-	-		2,187.00	10%	219.00	-	219.00	1,968.00
4	Black Board	729.00	-	-		729.00	10%	73.00	-	73.00	656.00
	<b>Sub Total</b>	<b>33,522.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,522.00</b>		<b>4,427.00</b>	<b>-</b>	<b>4,427.00</b>	<b>29,095.00</b>
<b>Scheme : OLD AGE HOME</b>											
1	Cooking Utensils	3,436.00	-	-		3,436.00	15%	515.00	-	515.00	2,921.00
2	Equipments	25,616.00	-	-		25,616.00	15%	3,842.00	-	3,842.00	21,774.00
3	Furniture & Fixtures	3,616.00	-	-		3,616.00	10%	362.00	-	362.00	3,254.00
	<b>Sub Total</b>	<b>32,668.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,668.00</b>		<b>4,719.00</b>	<b>-</b>	<b>4,719.00</b>	<b>27,949.00</b>
<b>Scheme : CHILDLINE</b>											
1	Computer with web c	25,876.00	-	-		25,876.00	60%	15,526.00	-	15,526.00	10,350.00
2	printer cum scanner	12,333.00	-	-		12,333.00	60%	7,400.00	-	7,400.00	4,933.00
3	Fax machine( 1 no)	1,701.00	-	-		1,701.00	60%	1,021.00	-	1,021.00	680.00
4	Furniture & Fixtures	32,455.00	-	-		32,455.00	10%	3,246.00	-	3,246.00	29,209.00
7	Equipments-UPS-1 n	1,215.00	-	-		1,215.00	80%	972.00	-	972.00	243.00
	<b>Sub Total</b>	<b>73,580.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73,580.00</b>		<b>28,165.00</b>	<b>-</b>	<b>28,165.00</b>	<b>45,415.00</b>
<b>Scheme: Maternity waiting Home (Kasipur)</b>											
1	Iron Bed-6 nos.	27,032.00	-	-		27,032.00	10%	2,703.00	-	2,703.00	24,329.00
2	Furniture & Fixtures	13,579.00	-	-		13,579.00	10%	1,358.00	-	1,358.00	12,221.00
3	Invertor with Batter	5,000.00	-	-		5,000.00	80%	4,000.00	-	4,000.00	1,000.00
4	TV(Led)-1 no.	14,450.00	-	-		14,450.00	15%	2,168.00	-	2,168.00	12,282.00
5	DVD Player	6,757.00	-	-		6,757.00	15%	1,014.00	-	1,014.00	5,743.00
6	Cooking Utensils	14,844.00	-	-		14,844.00	15%	2,227.00	-	2,227.00	12,617.00
7	Matteress- 6 nos.	21,600.00	-	-		21,600.00	10%	2,160.00	-	2,160.00	19,440.00
	<b>Sub Total</b>	<b>103,262.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103,262.00</b>		<b>15,630.00</b>	<b>-</b>	<b>15,630.00</b>	<b>87,632.00</b>
<b>Scheme : OPELIP PUTTASING PROJECT</b>											
1	Laptop	-	-	100,000		100,000.00	60%	-	30,000.00	30,000.00	70,000.00
2	DVD Player	-	-	6,800		6,800.00	15%	-	510.00	510.00	6,290.00
3	Lserzet	-	-	15,000		15,000.00	60%	-	4,500.00	4,500.00	10,500.00
4	Almirah	-	-	8,200		8,200.00	10%	-	410.00	410.00	7,790.00
5	Chairs	-	-	5,000		5,000.00	10%	-	250.00	250.00	4,750.00
6	Tables	-	-	20,000		20,000.00	10%	-	1,000.00	1,000.00	19,000.00
	<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>155,000</b>	<b>-</b>	<b>155,000.00</b>		<b>-</b>	<b>36,670.00</b>	<b>36,670.00</b>	<b>118,330.00</b>
<b>Scheme: Maternity waiting Home(putasing)</b>											
1	IRON BED	-	25,500.00	-		25,500.00	10%	2,550.00	-	2,550.00	22,950.00
2	TV (Led)	-	18,000.00	-		18,000.00	15%	2,700.00	-	2,700.00	15,300.00
3	Steel Almirah	-	6,800.00	-		6,800.00	10%	680.00	-	680.00	6,120.00
4	Office Table	-	4,200.00	-		4,200.00	10%	420.00	-	420.00	3,780.00
5	Invertor with Battery	-	23,500.00	-		23,500.00	80%	18,800.00	-	18,800.00	4,700.00
	<b>Sub Total</b>	<b>-</b>	<b>78,000.00</b>	<b>-</b>	<b>-</b>	<b>78,000.00</b>		<b>25,150.00</b>	<b>-</b>	<b>25,150.00</b>	<b>52,850.00</b>

  
 General Secretary 20/06/18  
 Shakti Organisation (SSCSO)



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

**FIXED ASSETS SCHEDULE AS ON 31.03.2018**

S.N.	Assets Name	Opening Value As on DT.01.04.2017	Add before dt.30.09. 2017	Add after Dt.01.10.2 017	Deletion	Total	Depn. Rate	Depreciation full	Depreciation (50%)	total depreciation	Closing Value as on 31.03.2018
<b>Scheme : SHAKTI CHILD DEVELOPMENT PROGRAMME</b>											
1	Celling fan	7,598.50	-	-	-	7,598.50	10%	760.00	-	760.00	6,838.50
2	Desktop Computer	47,336.00	-	-	-	47,336.00	60%	28,402.00	-	28,402.00	18,934.00
3	Digital Camera	36,665.50	-	-	-	36,665.50	15%	5,500.00	-	5,500.00	31,165.50
1	Executive Chairs	23,085.00	-	-	-	23,085.00	10%	2,309.00	-	2,309.00	20,776.00
2	Chairs	22,275.00	-	-	-	22,275.00	10%	2,228.00	-	2,228.00	20,047.00
3	Laptop	41,522.00	-	-	-	41,522.00	60%	24,913.00	-	24,913.00	16,609.00
4	DVD Player	2,983.00	-	-	-	2,983.00	15%	447.00	-	447.00	2,536.00
5	LCD & PICO	50,872.00	-	-	-	50,872.00	15%	7,631.00	-	7,631.00	43,241.00
6	Motor cycle	1,75,114.50	-	-	-	1,75,114.50	15%	26,267.00	-	26,267.00	1,48,847.50
7	Laserjet	9,418.50	-	-	-	9,418.50	60%	5,651.00	-	5,651.00	3,767.50
8	Almirah	97,003.25	-	-	-	97,003.25	10%	9,700.00	-	9,700.00	87,303.25
9	Tables	53,622.00	-	-	-	53,622.00	10%	5,362.00	-	5,362.00	48,260.00
10	SLR Camera	68,000.00	-	-	-	68,000.00	15%	10,200.00	-	10,200.00	57,800.00
11	<b>Sub Total</b>	<b>6,35,495.25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,35,495.25</b>		<b>1,29,370.00</b>	<b>-</b>	<b>1,29,370.00</b>	<b>5,06,125.25</b>
12	<b>Grand Total</b>	<b>28,85,019.02</b>	<b>2,19,541.00</b>	<b>1,55,000</b>	<b>27,680.00</b>	<b>32,31,880.02</b>		<b>4,07,052.52</b>	<b>36,670.00</b>	<b>4,43,722.52</b>	<b>27,88,157.50</b>

Place : Rayagada  
Date 20.06.2018

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



**for RAVI KENGUA & CO.**  
Chartered Accountants  
*Ravi*  
**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 : 1<sup>ST</sup> APRIL 2017 TO 31<sup>ST</sup> MARCH 2018.

**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 : 20.06.2018

  
General Secretary  
Shakti Organisation (SSCSO)

Signature of the Chartered Accountant

