



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'2023 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 2023 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: 28.09.2023

Place: Rayagada

UDIN-23203129BGWAIP8118

For RAVI KENGUA & CO.
Chartered Accountants



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 RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2023

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
To Opening Balance			By Fixed Asset		
SHAKTI General A/C-31147275967	1,363,642.00		Office Land at Katapeta	2,053,512.00	
SHAKTI GROW-30735067309	2,000,533.00		Office Furniture	43,000.00	
Childline Project A/c	3,780.00		MWH, Kasipur Computer & Printer	60,000.00	2,156,512.00
O TELP Plus A/c-38189881854	1,164.00		By Admin Expenses		
SCH Project A/c-35547888732	10,044.00		Bank Charges	2,219.00	
MSCH Project AC-30580671031	7,957.00		EPF & PT Expenses	64,110.00	
MWH, Kasipur AC-35700992432	12,750.00		UAIL-CSR Programme-GST	116,868.00	183,197.00
SHAKTI CORPUS-37595672313	1,845,952.00		By Miscellaneous Project Expenses		
SC Hostel A/c-34757289282	1,000.00		Road Safety Programme Expenses	170,009.00	
OPELIP-M A/C-37315230219	1,003.00		HIV Epidemic control Programme Expn.	73,872.00	
OPELIP-P A/C-10734922799	1,000.00		NTCP PRI Training Expenses	30,000.00	273,881.00
FC Accounts	8,528.00	5,257,353.00			
To Grant-In-Aid			By Project Expenses(General)		
Childline India Foundation, Mumbai	1,290,377.00		Childline Project, Rayagada	929,404.00	
O TELP Plus-ITDA, Gunupur	1,004,000.00		O TELP Plus Programme, Ramanaguda	1,004,430.00	
LSDA, Putasing-OPELIP	4,574,450.00		OPELIP Programme, Putasing	4,296,362.00	
DKDA, Chatikona-OPELIP	2,932,000.00		OPELIP Programme, Muniguda	2,939,592.00	
MSJ&E, GoI, for SCH(25)	1,645,890.00		Shakti' Senior Citizens Home(25)	2,438,355.00	
MSJ&E, GoI, for MSCH(50)	2,775,753.00		Matrushakti' Senior Citizens' Home(50)	4,112,230.00	
MSJ&E, GoI, for SC Hostel	2,100,000.00		Secondary Hostel for SC Boys(100)	2,813,144.00	
CDM&PHO-NHM, Rayagada-MWH	1,747,979.00		Maternity Waiting Home-Kasipur	1,761,837.00	
SSEPD GIA, DSSO, Rayagada	97,500.00		Mobile Medicare Unit for Senior Citizens	308,331.00	
PRI CB Grant-SIRD, Zilla Parishad	1,430,916.00		PRI CB Training Expenses	1,942,556.00	
EdelGive Foundation, Mumbai	2,000,000.00	21,598,865.00	Organisation Growth Programme-GROW1	2,416,471.00	24,962,712.00
To Miscellaneous Receipt			Interest added bank to FD (UBI)		845.00
Material donation(MSCH)	411,223.00		TDS Deductions		1,140.00
Material donation(SSCH)	243,836.00		By Closing Cash & Bank Balance		
Contribution to MMU for SC	61,469.00		SHAKTI General A/C-31147275967	207,017.00	
Donation to Corpus Fund	845,411.00		SHAKTI GROW A/C-30735067309	1,637,920.00	
Donation to General Fund	889,000.00		Childline Project A/c-	1,017.00	
GIA from DSSO, Rayagada	10,000.00		O TELP Plus, Ramanaguda-38189881854	2,040.00	
NTCP Training Grant-CDM&PHO	32,200.00		SCH Project A/c-35547888732	10,615.00	
TDS Refund from IT	256,425.00		MSCH Project A/C-30580671031	6,012.00	
Interest on TDS receivable amount	18,285.00		MWH, Kasipur A/C-35700992432	1,000.00	
House Rent	48,000.00		MMU for SC A/C-	122.00	
Membership	64,000.00		SHAKTI CORPUS A/c	563,446.00	
Agriculture Income	121,362.00	3,001,211.00	SC Hostel A/c-34757289282	1,000.00	
To Bank Interest			OPELIP(M) Project A/C-37315230219	1,000.00	
All General Accounts	161,575.00		OPELIP(P) Project A/C-10734922799	1,000.00	
All FC Accounts	232.00	161,807.00	FC Accounts	8,760.00	2,440,949.00
Total		30,019,236.00	Total		30,019,236.00

Date : 28.09.2023
Place : Rayagada
UDIN-23203129BGWAIP8118

(Signature)
General Secretary
Shakti Organisation (SSCSO)



(Signature)
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 31.03.2023

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOMES	AMOUNT Rs.	AMOUNT Rs.
To Admin Expenses			By Grant-In-Aid		
Bank Charges	2,219.00		Childline India Foundation, Mumbai	715,155.00	
EPF & PT Expenses	64,110.00		OTELP Plus-ITDA,Gunupur-Ramanaguda	1,004,000.00	
UAIL-CSR Programme-GST	116,868.00	183,197.00	LSDA,Putasing-OPELIP	4,573,696.00	
To Miscellaneous Project Expenses			DKDA, Chatikona-OPELIP	2,932,000.00	
Road Safety Programme Expenses	170,009.00		MSJ&E, GoI, New Delhi for SCH(25)	1,645,890.00	
HIV Epidemic control Programme Expen.	73,872.00		MSJ&E, GoI, New Delhi for MSCH(50)	2,775,753.00	
NTCP PRI Training Expenses	30,000.00	273,881.00	MSJ&E, GoI, New Delhi for SC Hostel	2,100,000.00	
To Project Expenses(General)			CDM&PHO-NHM,Rayagada-MWH	1,427,423.00	
Childline Project, Rayagada	924,404.00		SSEPD GIA through DSSO, Rayagada	97,500.00	
OTELP Plus Programme,Ramanaguda	1,004,430.00		PRI CB Grant-SIRD, ZP, Rayagada	1,430,916.00	
OPELIP Programme, Putasing	4,282,762.00		EdelGive Foundation, Mumbai	2,000,000.00	20,702,333.00
OPELIP Programme, Muniguda	2,939,592.00		By Miscellaneous Receipt		
Shakti' Senior Citizens Home(25)	2,438,355.00		Material donation(MSCH)	411,223.00	
Matrushakti' Senior Citizens' Home-50	4,112,230.00		Material donation(SSCH)	243,836.00	
Secondary Hostel for SC Boys(100)	2,813,144.00		Contribution to MMU for SC	61,469.00	
Maternity Waiting Home-Kasipur	1,626,273.00		Donation to Corpus Fund	845,411.00	
Mobile Medicare Unit for S Citizens	308,331.00		Donation to General Fund	889,000.00	
PRI CB Training Expenses	1,942,556.00		GIA from DSSO, Rayagada	10,000.00	
Org. Growth Programme-GROW100	2,416,471.00	24,808,548.00	Interest on TDS receivable amount	18,285.00	
Project Paybles			Membership	64,000.00	
MWH, Kasipur payables-2022-23	225,148.00		House Rent	48,000.00	
MMU for SC-2022-23	306,356.00		Agriculture Income	121,362.00	
Childline project-2022-23	305,000.00	836,504.00	NTCPPRI Training Grant from CDM&PHO	32,200.00	2,744,786.00
To Depreciation		299,261.00	By Bank Interest		
			All General Accounts	160,730.00	
			All FC Accounts	232.00	160,962.00
			Project Grant-In-Aid Receivables		
			PRI CB Training Grant-SIRD, ZP, Rgda.	1,268,173.00	
			SCH Grant from MSJ&E (2022-23)	548,630.00	
			Matrushakti SCH GIA from MSJ&E-22-23	925,251.00	
			Childline GIA from CIF(2022-23)	528,528.00	
			SC Hostel GIA from MSJ&E, GoI(2022-23)	700,000.00	
			MMU for SC GIA-SSEPD/DSSO-22-23	455,718.00	
To Surplus		2,094,818.00	MWH GIA from CDM&PHO, Rayagada-22-23	461,828.00	4,888,128.00
Total		28,496,209.00	Total		28,496,209.00

for RAVI KENGUA & CO.
Chartered Accountants

Date : 28.09.2023
Place : Rayagada
UDIN-23203129BGWAIP8118

(Signature)
General Secretary
Shakti Organisation (SSCSO)



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 31.03.2023

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Capital Fund			Fixed Assets		
Opening Balance	9,346,691.00		As per Schedule - I	2,872,357.00	
Net Surplus	<u>2,094,818.00</u>	11,441,509.00	Add: Current Year	<u>2,156,512.00</u>	
				5,028,869.00	
Current Liabilities			Less: Depreciation	<u>299,261.00</u>	4,729,608.00
MWH, Kasipur Payables	225,148.00				
MMU for SC-2022-23	306,356.00		Current Assets		
Childline project-2022-23	<u>305,000.00</u>	836,504.00	Tax Deducted at Source		
			Opening Balance TDS	274,786.00	
			Add: TDS during 2022-23	<u>1,140.00</u>	
				275,926.00	
			Less : Receivied During the Year	<u>256,425.00</u>	19,501.00
			Investments		
			Bank Guarantee(UBI)	28,427.00	
			Security deposit (SUDA)	45,000.00	
			Bank Guarntee-MWH(K)	<u>100,000.00</u>	173,427.00
			Receivables:		
			SCH Grant from MSJ&E (2018-19)	26,400.00	
			SCH Grant from MSJ&E (2022-23)	548,630.00	
			Matrushakti SCH GIA-MSJ&E 2022-23	925,251.00	
			Childline GIA from CIF(2022-23)	528,528.00	
			SC Hostel GIA from MSJ&E, GoI-22-23	700,000.00	
			MMU SC GIA-from DSSO-2022-23	455,718.00	
			MWH GIA from CDM&PHO-2022-23	461,828.00	
			PRI CB Training Grant-SIRD, ZP,Rgda.	<u>1,268,173.00</u>	4,914,528.00
			By Closing Cash & Bank Balance		
			SHAKTI General A/C-31147275967	207,017.00	
			SHAKTI GROW A/C-30735067309	1,637,920.00	
			Childline Project A/c-	1,017.00	
			OTELP Plus A/c-38189881854	2,040.00	
			SCH Project A/c-35547888732	10,615.00	
			MSCH Project A/C-30580671031	6,012.00	
			MWH, Kasipur A/C-35700992432	1,000.00	
			MMU for SC A/C-	122.00	
			SHAKTI CORPUS A/c	563,446.00	
			SC Hostel A/c-34757289282	1,000.00	
			OPELIP Muniguda A/C-37315230219	1,000.00	
			OPELIP PUTTASING A/C-10734922799	1,000.00	
			FC Accounts	<u>8,760.00</u>	2,440,949.00
Total		<u>12,278,013.00</u>	Total		<u>12,278,013.00</u>

for RAVI KENGUA & CO.

Chartered Accountants

Date : 28.09.2023

Place : Rayagada

UDIN-23203129BGWAIP8118


 General Secretary
 Shakti Organisation (SSCSO)




 CA 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 2022 TO 31ST MARCH 2023.

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 : 28.09.2023
UDIN-23203129BGWAIP8118

Signature of the Chartered Accountant
M.N.- 203129

