



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'2020 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 2020 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: 25.11.2020

Place: Rayagada



K. Ravi
CA K. Ravi

B.SC, FCA
M. No. 203129

UDiN-20203129AAAADX4329

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2020

RECEIPTS	AMOUNT		AMOUNT		PAYMENTS	AMOUNT		AMOUNT	
	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
To Opening Balance					By Asset & Building				
General A/C	786,210.20				SHAKTI General- Hyundai Car	693,413.00			
Childline Project A/c	108,708.75				SCHW Project Assets	301,730.00			995,143.00
O TELP Plus, Ramanaguda Project A	550.50								
Senior Citizens Home Project A/c	10,000.80				By Admin Expenses				
MWH, Kasipur	6,437.33				Bank Charge(Corpus)	590.00			
MWH, Putasing	2,000.90				Bank Charge(FC)	736.32			
CORPUS A/c	1,569,142.30				Professional Tax	9,040.00			10,366.32
SRDTC A/c	9,857.80								
OPELIP Muniguda PROJECT A/C	23,664.85				TDS Deductions				
OPELIP PUTTASING PROJECT A/C	1,076,765.90				TDS Receivable Jenaseva Trust	113,402.00			
O TELP Plus, Kasipur Project A/c	944.00				TDS Receivable on Bank Interest	7,666.00			
FC Utilization- CWS project A/C	54,000.00				TDS Receivable -UAIL	51,331.00			172,399.00
FC Main A/c	47,917.49								
			3,696,200.82		By Project Expenses(General)				
To Grant-In-Aid					Childline Project, Rayagada	1,259,353.00			
Childline India Foundation, Mumbai	1,341,599.00				O TELP Plus Programme,				
O TELP Plus-ITDA, Gunupur-					Ramanaguda	1,712,480.50			
Ramanaguda	1,774,300.00				O TELP Plus Programme, Kasipur	942,606.50			
O TELP Plus-ITDA, Gunupur-Kasipur	1,009,363.00				OPELIP Programme, Putasing	6,083,057.46			
LSDA, Putasing-OPELIP	5,654,230.00				OPELIP Programme, Muniguda	1,164,920.00			
DKDA, Chatikona-OPELIP	1,171,900.00				Shakti Senior Citizens Home	2,100,340.36			
MSJ&E, Gol, New Delhi	1,890,338.00				Livelihood Initiative Prog. HR Expenses	2,741,074.37			
UAIL-CSR, Doraguda	2,857,465.00				Jana Seba Trust-WADI HR Expenses	1,264,225.63			
Jana Seba Trust-WADI Project	1,420,678.40								
CDMO-NHM Grant-Maternity Home(P)	730,704.00				Maternity Waiting Home-Putasing	439,754.00			
CDMO-NHM Grant-Maternity Home(K)	1,297,653.00								
CDM&PHO-NHM Grant-ASHA CB	1,077,870.00				Maternity Waiting Home-Kasipur	1,392,285.72			
CDM&PHO-NHM Grant-BRIDGE	545,300.00				ASHA & BRIDGE Training Programme	1,681,138.93			
Training			20,771,400.40		ChildLine Special Programme	8,500.00			20,789,736.47
To Grant-In-Aid(FC)					By Project Expenses(FC)				
The Hunger Project India, New Delhi	1,027,427.00				Strengthening Capacities of EWRs	727,035.00			
Seba Jagata, Kalahandi	531,000.00				CFR Programme Exp	531,000.00			
CWS, Secunderabad	500,000.00				Sustainable Agriculture for Tribal Farmers	553,758.00			
Global Giving, USA	51,029.81				Home Away from Home-Expenses	88,525.38			1,900,318.38
			2,109,456.81		By Miscellaneous Project Expenses				
To Miscellaneous Receipt					Senior Citizens Home for Women	465,560.46			
SRDTC Receipts	22,274.34				Drug Deaddiction Programme	180,791.00			
Sale of Ambulance	130,000.00				SC Hostel Expenses	94,006.95			740,358.41
Material donation(SCH)	210,000.00				Bank Interest Reinvested in Bank				1,922.00
Donation to Corpus Fund	200,000.00				Guarantee				
Other Receipt	144,715.88				By Closing Cash & Bank Balance				
TDS Refund from IT(2018-19)	198,291.00				SHAKTI General A/C-31147275967	550,255.13			
Interest on TDS Receivable	7,929.00				Childline Project A/c	195,111.75			
			913,210.22		O TELP Plus, Ramanaguda Project A/c	52,091.00			
To Bank Interest					Senior Citizens Home Project A/c	9,998.44			
All General Accounts	208,449.05				SCHW Project A/C-30580671031	270.00			
All FC Accounts	12,824.00				MWH, Kasipur A/C-35700992432	7,694.61			
Interest on Bank Guarantee-Andra Bank			1,922.00		SHAKTI Admin A/C-36501848081	92,348.91			
To Investment					SHAKTI CORPUS A/c	1,391,609.35			
Fixed Deposit (DMF-Anugul)	50,000.00				SRDTC A/c-34757289282	55,299.14			
Fixed Deposit	40,000.00				OPELIP Muniguda PROJECT A/C	45,641.85			
			90,000.00		OPELIP PUTTASING PROJECT A/C	390,803.44			
					O TELP Plus, Kasipur Project A/c	78,952.50			
					FC Main A/c.36747380688	10,541.46			
					Utilization Account-34757300364	4,200.00			
					THP Utilization Account-39167391697	308,402.14			3,193,219.72
Total			27,803,463.30		Total				27,803,463.30

for RAVI KENGUA & CO.
Chartered Accountants

Ashok Patra
General Secretary
Shakti Organisation(SSCSO)



CA R. Ravi
B.Sc., FCA

Membership No.- 203129

Place : Rayagada
Date : 25.11.2020

UDIN- 20203129AAAADX4329

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020

EXPENDITURE	AMOUNT		AMOUNT		INCOMES	AMOUNT		AMOUNT	
	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
By Admin Expenses					To Grant-In-Aid				
Bank Charge(Corpus)		590.00			Childline India Foundation, Mumbai		1,336,599.00		
Bank Charge(FC)		736.32			O TELP Plus-ITDA, Gunupur-Ramanaguda		1,757,800.00		
Professional Tax		9,040.00	10,366.32		O TELP Plus-ITDA, Gunupur-Kasipur		1,009,363.00		
					LSDA, Putasing-OPELIP		5,654,230.00		
By Project Expenses(General)					DKDA, Chatikona-OPELIP		1,171,900.00		
Childline Project, Rayagada	1,259,353.00				MSJ&E, Gol, New Delhi		1,890,338.00		
O TELP Plus Programme,	1,712,480.50				UAIL-CSR, Doraguda		2,857,465.00		
O TELP Plus Programme, Kasipur	942,606.50				Jana Seva Trust-WADI Project		1,420,678.40		
OPELIP Programme, Putasing	6,083,057.46				CDMO-NHM Grant-Maternity Home(P)		478,466.00		
OPELIP Programme, Muniguda	1,164,920.00				CDMO-NHM Grant-Maternity Home(K)		1,464,757.00		
Shakti Senior Citizens Home	2,100,340.36				CDM&PHO-NHM Grant-ASHA CB		1,077,870.00		
Livelihood Initiative Prog. HR Expenses	2,741,074.37				CDM&PHO-NHM Grant-BRIDGE Training		545,300.00		20,664,766.40
Jana Seba Trust-WADI HR Expenses	1,264,225.63				To Grant-In-Aid(FC)				
Maternity Waiting Home-Putasing	439,754.00				The Hunger Project India, New Delhi		1,022,427.00		
Maternity Waiting Home-Kasipur	1,392,285.72				SebaJagata, Kalahandi		531,000.00		
ASHA & BRIDGE Training Programme	1,681,138.93				CWS, Secunderabad.		495,800.00		
ChildLine Sp. Programme	8,500.00		20,789,736.47		Global Giving, USA		51,029.81		2,100,256.81
					To Grant-in-Aid Receivable from MSJ&E				270,000.00
By Project Expenses(FC)					To Grant GIA receivable from CIF				8,500.00
Strengthening Capacities of EWRs	727,035.00				To Miscellaneous Receipt				
CFR Programme Exp.	531,000.00				SRDTC Receipts		22,274.34		
Sustainable Agriculture for Tribal Farmers	549,758.00				Profit on Sale of Ambulance		46,018.00		
Home Away from Home-Expenses	88,525.38		1,896,318.38		Material donation(SCH)		210,000.00		
					Donation to Corpus Fund		200,000.00		
By Miscellaneous Project Expenses					Other Receipt		144,715.88		
Senior Citizens Home for Women	465,560.46				Interest on TDS Receivable		7,929.00		630,937.22
Drug Deaddiction Programme	180,791.00				To Bank Interest				
SC Hostel Expenses	94,006.95		740,358.41		All General Accounts		208,449.05		
					All FC Accounts		12,824.00		221,273.05
To Depreciation				327,672.00	Interest on Bank Guarantee-Andra Bank				1,922.00
To Net Surplus				133,203.90	By Net Deficit				
Total			23,897,655.48		Total				23,897,655.48

for RAVI KENGUA & CO.
Chartered Accountants

A. K. Ravi
General Secretary
Shakti Organisation(SSCSO)



A. K. Ravi
CA K. Ravi
B.Sc., FCA

Membership No.- 203129

Place : Rayagada
Date : 25.11.2020

UDIN- 20203129AAAADX4329

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED BALANCE SHEET AS ON 31.03.2020

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund			Fixed Assets		
Opening Balance	6,876,052.97		As per Schedule - I	2,469,610.15	
Add: Net Surplus	133,203.90	7,009,256.87	Add: Current Year	995,143.00	
				3,464,753.15	
Current Liabilities			Less: Depreciation	327,672.00	
Audit Fees payable-Childline Project	5,000.00		Less: Asset disposed	83,982.00	3,053,099.15
Audit Fees payable-Sustainable Agri.	4,200.00				
Audit Fees payable-SCLEWRs	5,000.00	14,200.00	Current Assets		
			Tax Deducted at Source		
			Opening Balance TDS-2018-19	258,444.00	
			Add: TDS during 2019-20	172,399.00	
				430,843.00	
			Less : Received During the Year	198,291.00	232,552.00
			Investments		
			Bank Guarantee(Andra Bank)	27,582.00	
			Security deposit (SUDA)	45,000.00	72,582.00
			Receivables:		
			MWH, Kasipur Grant from CDMO	167,104.00	
			SCH Grant from MSJ&E (2018-19)	26,400.00	
			SCHW Grant from MSJ&E(2019-20)	270,000.00	
			Childline Special Programme Grant	8,500.00	472,004.00
			By Closing Cash & Bank Balance		
			SHAKTI General A/C-31147275967	550,255.13	
			Childline Project A/c	195,111.75	
			O TELP Plus, Ramanaguda Project A/c	52,091.00	
			Senior Citizens Home Project A/c	9,998.44	
			SCHW Project A/C-30580671031	270.00	
			MWH, Kasipur A/C-35700992432	7,694.61	
			SHAKTI Admin A/C-36501848081	92,348.91	
			SHAKTI CORPUS A/c	1,391,609.35	
			SRDTC A/c-34757289282	55,299.14	
			OPELIP Muniguda PROJECT A/C	45,641.85	
			OPELIP PUTTASING PROJECT A/C	390,803.44	
			O TELP Plus, Kasipur Project A/c	78,952.50	
			FC Main A/c.36747380688	10,541.46	
			Utilization Account-34757300364	4,200.00	
			THP Utilization Account-39167391697	308,402.14	3,193,219.72
Total		7,023,456.87	Total		7,023,456.87

for RAVI KENGUA & CO.

Chartered Accountants

Place : Rayagada

Date : 25.11.2020


General Secretary
Shakti Organisation(SSCSO)

UDIN- 20203129AAAADX4329




CA K. Ravi
 B.Sc., FCA

Membership No.- 203129

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

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31.03.2020

SCHEDULE-I

S.N.	Assets Name	OP. WDV	Add before 3rd oct	Add after 3rd Oct	Deletion	Total	Deprn. Rate	Depreciation full	Depreciation (50%)	Total depreciation	Closing WDV as on 31.03.2020
Scheme : General Account											
1	Land(Ramanaguda)	10,000.00	-	-		10,000.00	0%	-	-	-	10,000.00
2	Building(Ramanaguda)	984,342.28	-	-		984,342.28	5%	49,217.00	-	49,217.00	935,125.28
3	Land(Rayagada)	478,500.00	-	-		478,500.00	0%	-	-	-	478,500.00
4	Building(Rayagada)	98,101.25	-	-		98,101.25	5%	4,905.00	-	4,905.00	93,196.25
5	Furniture & Fixtures	42,008.89	-	-		42,008.89	10%	4,201.00	-	4,201.00	37,807.89
6	Equipments	6,172.93	-	-		6,172.93	15%	926.00	-	926.00	5,246.93
7	Desktop Computer	5,308.75	-	-		5,308.75	60%	3,185.00	-	3,185.00	2,123.75
8	LCD Projector	13,085.00	-	-		13,085.00	15%	1,963.00	-	1,963.00	11,122.00
9	Motor Cycle	53,354.26	-	-		53,354.26	15%	8,003.00	-	8,003.00	45,351.26
10	Sumo-Ambulance	108,364.00	-	-		108,364.00	30%	24,382.00	-	24,382.00	-
11	Acquagard	11,613.00	-	-		11,613.00	15%	1,742.00	-	1,742.00	9,871.00
12	Camera-2	12,599.54	-	-		12,599.54	15%	1,890.00	-	1,890.00	10,709.54
14	CAR	-	-	693,413		693,413.00	15%	-	52,006.00	52,006.00	641,407.00
	Sub Total	1,823,449.90	-	693,413	-	2,516,862.90		100,414.00	52,006.00	152,420.00	2,280,460.90
Project : TYPE INSTITUTE											
1	Type Writer	15,529.00	-	-		15,529.00	15%	2,329.00	-	2,329.00	13,200.00
2	Furniture & Fixtures	7,381.00	-	-		7,381.00	10%	738.00	-	738.00	6,643.00
3	Steel Almirah	1,771.00	-	-		1,771.00	10%	177.00	-	177.00	1,594.00
4	Black Board	590.00	-	-		590.00	10%	59.00	-	59.00	531.00
	Sub Total	25,271.00	-	-		25,271.00		3,303.00	-	3,303.00	21,968.00
Project : Senior Citizen Home											
1	Cooking Utensils	2,483.00	-	-		2,483.00	15%	372.00	-	372.00	2,111.00
2	Equipments	18,508.00	-	-		18,508.00	15%	2,776.00	-	2,776.00	15,732.00
3	Furniture & Fixtures	2,929.00	-	-		2,929.00	10%	293.00	-	293.00	2,636.00
	Sub Total	23,920.00	-	-		23,920.00		3,441.00	-	3,441.00	20,479.00
Project : SCHW											
1	Pillows	-	-	8,780		8,780.00	15%	-	659.00	659.00	8,121.00
2	Utensils	-	-	34,200		34,200.00	15%	-	2,565.00	2,565.00	31,635.00
3	Iron Beds	-	-	258,750		258,750.00	10%	-	12,938.00	12,938.00	245,812.00
	Sub Total	-	-	301,730		301,730.00		-	16,162.00	16,162.00	285,568.00
Project : CHILDLINE											
1	Computer with web cam	4,140.00	-	-		4,140.00	60%	2,484.00	-	2,484.00	1,656.00
2	printer cum scanner	1,973.00	-	-		1,973.00	60%	1,184.00	-	1,184.00	789.00
3	Fax machine(1 no)	272.00	-	-		272.00	100%	272.00	-	272.00	-
4	Furniture & Fixtures	26,288.00	-	-		26,288.00	10%	2,629.00	-	2,629.00	23,659.00
5	Equipments-UPS-1 no.	49.00	-	-		49.00	100%	49.00	-	49.00	-
	Sub Total	32,722.00	-	-		32,722.00		6,618.00	-	6,618.00	26,104.00
Project: Maternity waiting Home(Kasipur)											
1	Iron Bed-6 nos.	21,896.00	-	-		21,896.00	10%	2,190.00	-	2,190.00	19,706.00
2	Furniture & Fixtures	10,999.00	-	-		10,999.00	10%	1,100.00	-	1,100.00	9,899.00
3	Invertor with Battery	200.00	-	-		200.00	100%	200.00	-	200.00	-
4	TV(Led)-1 no.	10,440.00	-	-		10,440.00	15%	1,566.00	-	1,566.00	8,874.00
5	DVD Player	4,882.00	-	-		4,882.00	15%	732.00	-	732.00	4,150.00
6	Cooking Utensils	10,724.00	-	-		10,724.00	15%	1,609.00	-	1,609.00	9,115.00
7	Mattress- 6 nos.	17,496.00	-	-		17,496.00	10%	1,750.00	-	1,750.00	15,746.00
	Grand Total	76,637.00	-	-		76,637.00		9,147.00	-	9,147.00	67,490.00
Project : OPELIP PUTTASING PROJECT											
1	Laptop	28,000.00	-	-		28,000.00	60%	16,800.00	-	16,800.00	11,200.00
2	DVD Player	5,346.00	-	-		5,346.00	15%	802.00	-	802.00	4,544.00
3	Laser Printer(FN)	4,200.00	-	-		4,200.00	60%	2,520.00	-	2,520.00	1,680.00
4	Almirah	7,011.00	-	-		7,011.00	10%	701.00	-	701.00	6,310.00
5	Chairs	4,275.00	-	-		4,275.00	10%	428.00	-	428.00	3,847.00
6	Tables	17,100.00	-	-		17,100.00	10%	1,710.00	-	1,710.00	15,390.00
	Sub Total	65,932.00	-	-		65,932.00		22,961.00	-	22,961.00	42,971.00
Project : SHAKTI CHILD DEVELOPMENT PROGRAMME											
1	Celling fan	6,154.50	-	-		6,154.50	10%	615.00	-	615.00	5,539.50
2	Desktop Computer	7,574.00	-	-		7,574.00	60%	4,544.00	-	4,544.00	3,030.00
3	Digital Camera	26,490.50	-	-		26,490.50	60%	15,894.00	-	15,894.00	10,596.50
4	Executive Chairs	18,698.00	-	-		18,698.00	10%	1,870.00	-	1,870.00	16,828.00
5	Chairs	18,042.00	-	-		18,042.00	10%	1,804.00	-	1,804.00	16,238.00
6	Laptop	6,644.00	-	-		6,644.00	60%	3,986.00	-	3,986.00	2,658.00
7	DVD Player	2,156.00	-	-		2,156.00	60%	1,294.00	-	1,294.00	862.00
8	LCD & PICO	36,755.00	-	-		36,755.00	60%	22,053.00	-	22,053.00	14,702.00
9	Motor cycle	126,520.50	-	-		126,520.50	15%	18,978.00	-	18,978.00	107,542.50
10	Laser Printer(MF)	1,506.50	-	-		1,506.50	60%	904.00	-	904.00	602.50
11	Almirah	78,573.25	-	-		78,573.25	10%	7,857.00	-	7,857.00	70,716.25
12	Wooden Tables	43,434.00	-	-		43,434.00	10%	4,343.00	-	4,343.00	39,091.00
13	SLR Digital Camera	49,130.00	-	-		49,130.00	60%	29,478.00	-	29,478.00	19,652.00
	Total	421,878.25	-	-		421,878.25		113,620.00	-	113,620.00	308,058.25
	Grand Total	2,469,610.15	-	995,143		3,464,753.15		259,504.00	68,168.00	327,672.00	3,053,099.15

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date : 25.11.2020

Rohit Patra
General Secretary
Shakti Organisation(SSCSO)



CA K. Ravi
B.Sc, FCA
Membership No. - 203129

UDIN- 20203129AAAADX4329

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 2019 TO 31ST MARCH 2020.

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 : 25.11.2020


General Secretary
Shakti Organisation(SSCSO)

Signature of the Chartered Accountant



M.N.- 203129