



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 31st March'2017 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 2017 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: 20.06.2017
Place: Rayagada

For RAVI KENGUA & CO.
Chartered Accountants



CA K Ravi
B.SC, FCA

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2017

RECEIPTS	AMOUNT		AMOUNT		PAYMENTS	AMOUNT		AMOUNT	
	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
To Opening Balance					By Asset & Building				
General A/C	204,012.48				Building Construction-Ramanaguda	215,368.62			
Childline Project A/c	1,129.00				General-Assets	70,551.00			
OTELP Plus Project A/c	1,000.00				Childline Project-Asset	70,000.00			
Old Age Home Project A/c	11,948.12				Maternity Home-Assets	136,538.00			
CORPUS A/C	960,902.10				Shakti Child Dev. Prog. A/c (FC)	134,923.00			627,380.62
SRDTC A/C	47,993.00				By Project Expenses(General)				
FC Main A/C	2,077,975.40		3,304,960.10		Childline Project	1,428,518.00			
To Grant-In-Aid					UNFPA Project	219,900.00			
CIF, Mumbai	718,000.00				Maternity Home Project	1,033,946.50			
UNFPA Grant	219,900.00				ASHA CB Training Programme	498,950.00			
CDMO-NHM Grant-Maternity Home	1,270,655.00				Social Drive programme	67,000.00			
CDMO-NHM Grant-ASHA CB	556,201.00				OTELP Plus Project	747,700.00			
CHC,Kolanara-Social Drive Prog.	33,500.00				Parishad Chula Programme	526,898.00			
OTELP-ITDA,Gunpur	747,700.00				Old Age Home	997,000.00			
DRDA (OREDA Sec.), Rayagada	423,285.00				Old Age Home for Widows	516,041.45			6,035,953.95
MSJ&E, Gol, New Delhi	497,250.00				By Project Expenses(FC)				
IPE Global Ltd., New Delhi	1,306,223.00		5,772,714.00		Child Development Programme	10,784,992.39			
To Grant-In-Aid(FC)					CFR Programme Exp	63,000.00			
Child Fund International USA	9,088,608.76				Education Support to Slum Children	257,651.58			11,105,643.97
SebaJagata	63,000.00		9,151,608.76		By Miscellaneous Expenses				
To Miscellaneous Receipt					Ambulance Service	110,050.00			
Ambulance Service	140,120.00				Agriculture Programme	139,124.00			
Agriculture Income	248,700.00				Administrative Expenses	197,638.57			
Bank Interest	179,448.00				Skill Training to Disable youth	65,119.00			
Membership Fees	80,000.00				SRDTC Expenses	375,744.00			
material donation	99,700.00				EPF Expenses	86,807.07			974,482.64
Other receipts	10,040.00				By Decrease in Current Liabilities				32,896.70
SRDTC Receipts	470,900.00		1,228,908.00		By Advance for GOLAH				38,500.00
TDS Refund-AY 2015-16			529,630.00		By Bank Guarantee				12,000.00
To Increase Current Liabilities			184,764.80		By Closing Cash & Bank Balance				
					General A/C	204,346.89			
					Childline Project A/c	10,675.00			
					OTELP Plus Project A/c	5,078.00			
					Old Age Home Project A/c	10,852.50			
					Maternity Home project A/c	122,173.00			
					CORPUS A/c	851,661.10			
					SRDTC A/c	2,325.00			
					SCDP(FC Utilisation) A/C	102,715.47			
					FC Main A/c	35,900.82			1,345,727.78
Total			20,172,585.66		Total				20,172,585.66

for RAVI KENGUA & CO.

Chartered Accountants

Place : Rayagada

Date : 20.06.2017



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SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2017

EXPENDITURE	AMOUNT		AMOUNT		INCOMES	AMOUNT		AMOUNT	
	Rs.	Ps.	Rs.	Ps.		Rs.	Ps.	Rs.	Ps.
To Project Expenses(General)					By Grant-In-Aid				
Childline Project	1,428,518.00				CIF, Mumbai	718,000.00			
UNFPA Project	219,900.00				UNFPA Grant	219,900.00			
Maternity Home Project	1,033,946.50				CDMO-NHM Grant-Maternity Home	1,270,655.00			
ASHA CB Training programme	498,950.00				CDMO-NHM Grant-ASHA CB	556,201.00			
Social Drive programme	67,000.00				CHC,Kolanara-Social Drive Prog.	33,500.00			
O TELP Plus Project	747,700.00				O TELP-ITDA,Gunpur	747,700.00			
Parishad Chula Programme	526,898.00				DRDA(OREDA Section),Rayagada	423,285.00			
Old Age Home	997,000.00				MSJ&E, GoI, New Delhi	497,250.00			
Old Age Home for Widows	516,041.45		6,035,953.95		IPE Global Ltd., New Delhi	1,306,223.00			5,772,714.00
To Project Expenses(FC)					By Grant-In-Aid(FC)				
Child Development Programme	10,784,992.39				Child Fund International USA	9,088,608.76			
CFR Programme Exp	63,000.00				SEVA Jagata	63,000.00			9,151,608.76
Education Support to Slum Children	257,651.58		11,105,643.97						
To Miscellaneous Expenses					By Miscellaneous Receipt				
Ambulance Service	110,050.00				Ambulance Service	140,120.00			
Agriculture Programme	139,124.00				Agriculture Income	248,700.00			
Administrative Expenses	197,638.57				Bank Interest	179,448.00			
Skill Training to Disable youth	65,119.00				Membership Fees	80,000.00			
SRDTC Expenses	375,744.00				Material donation	99,700.00			
EPF Expenses	86,807.07		974,482.64		Other receipts	10,040.00			
					SRDTC Receipts	470,900.00			1,228,908.00
To Depreciation			651,739.05		Interest on TDS Refund				32,328.00
					Interest on BG				237.00
					By Net Deficit				2,582,023.85
Total			18,767,819.61		Total				18,767,819.61

for RAVI KENGUA & CO.

Chartered Accountants

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Date : 20.06.2017



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SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED BALANCE SHEET AS ON 31.03.2017

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund			Fixed Assets		
Opening Balance	6,763,940.11		As per Schedule - I	2,909,377.45	
Less :TDS Write Off	14,477.00		Add.: Current Year	627,380.62	
Less: Net Deficit	<u>2,582,023.85</u>	4,167,439.26	Less: Depreciation	<u>651,739.05</u>	2,885,019.02
Current Liabilities			Current Assets		
Audit Fees Payable	10,000.00		Tax Deducted at Source		
Professional Tax Payable	2,500.00		TDS Opening Balance	594,857.00	
TDS Payable	5,235.20		Less : TDS Received in FY-16-17	<u>497,302.00</u>	
Sundry Creditors	25,140.60			97,555.00	
DFC Payables	575.74		Less: TDS Adjusted	<u>14,477.00</u>	83,078.00
Salary Payables	110,996.00		Current Assets		
EPF payable	<u>42,675.00</u>	197,122.54	Loans & Advances		38,500.00
			Bank Guarantee		12,237.00
			Closing Balance:		
			General A/C	204,346.89	
			Childline Project A/c	10,675.00	
			O TELP Plus Project A/c	5,078.00	
			Old Age Home Project A/c	10,852.50	
			Maternity Home Project	122,173.00	
			CORPUS A/c	851,661.10	
			SRDTC A/c	2,325.00	
			SCDP(FC Utilisation) A/C	102,715.47	
			FC Main A/c	<u>35,900.82</u>	1,345,727.78
Total		4,364,561.80	Total		4,364,561.80

for RAVI KENGUA & CO.

Chartered Accountants

Place : Rayagada

Date : 20.06.2017



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

FIXED ASSETS SCHEDULE AS ON 31.03.2017

S.N.	Asset Name	OP. WDV	add before 3rd oct	add after 3rd oct	Total	Deprn. Rate	Depreciation full	Depreciation (50%)	total depreciation	Closing WDV as on 31.03.2017
Scheme : General Account										
1	Land(Ramanaguda)	10,000.00	-	-	10,000.00	0%	-	-	-	10,000.00
2	Building(Ramanaguda)	713,995.66	7,800.00	207,568.62	929,364.28	5%	36,090.00	5,189.00	41,279.00	888,085.28
3	Land(Rayagada)	478,500.00	-	-	478,500.00	0%	-	-	-	478,500.00
4	Building(Rayagada)	114,420.25	-	-	114,420.25	5%	5,721.00	-	5,721.00	108,699.25
5	Library Books	16,918.05	-	-	16,918.05	100%	16,918.05	-	16,918.05	-
6	Cycles	4,201.45	-	-	4,201.45	15%	630.00	-	630.00	3,571.45
7	Furniture & Fixtures	57,625.89	-	-	57,625.89	10%	5,763.00	-	5,763.00	51,862.89
8	Equipments	10,051.93	-	-	10,051.93	15%	1,508.00	-	1,508.00	8,543.93
9	Desktop Computer	82,956.75	-	-	82,956.75	60%	49,774.00	-	49,774.00	33,182.75
10	Printers	15,987.50	-	-	15,987.50	60%	9,593.00	-	9,593.00	6,394.50
11	LCD Projector	21,307.00	-	-	21,307.00	15%	3,196.00	-	3,196.00	18,111.00
12	Motor Cycle	49,159.78	65,401.00	-	114,560.78	15%	17,184.00	-	17,184.00	97,376.78
13	TV, CD Player and etc.	6,419.90	-	-	6,419.90	15%	963.00	-	963.00	5,456.90
14	RICOH Xerox Machine	25,729.00	-	-	25,729.00	60%	15,437.00	-	15,437.00	10,292.00
15	NAS Drive	10,570.00	-	-	10,570.00	60%	6,342.00	-	6,342.00	4,228.00
16	Photo Album	3,448.00	-	-	3,448.00	100%	3,448.00	-	3,448.00	-
17	Electrical stabilizer(10k)	10,440.00	-	-	10,440.00	80%	8,352.00	-	8,352.00	2,088.00
18	Sumo-Ambulance	315,931.00	-	-	315,931.00	30%	94,779.00	-	94,779.00	221,152.00
19	Bore well(Rayagada)	26,244.00	-	-	26,244.00	100%	26,244.00	-	26,244.00	-
20	Invertor	15,646.50	5,150.00	-	20,796.50	80%	16,637.00	-	16,637.00	4,159.50
21	Water Purifier(2 nos.)	18,909.00	-	-	18,909.00	15%	2,836.00	-	2,836.00	16,073.00
22	Camera-2	20,516.54	-	-	20,516.54	15%	3,077.00	-	3,077.00	17,439.54
	Sub Total	2,028,978.20	78,351.00	207,568.62	2,314,897.82		324,492.05	5,189.00	329,681.05	1,985,216.77
Scheme:SRDTC										
1	Desktop Computer	30,600.00	-	-	30,600.00	60%	18,360.00	-	18,360.00	12,240.00
Scheme : OTELP										
1	Cycles	10,629.00	-	-	10,629.00	15%	1,594.00	-	1,594.00	9,035.00
Scheme : TYPE INSTITUTE										
1	Type Writer	25,287.00	-	-	25,287.00	15%	3,793.00	-	3,793.00	21,494.00
2	Furniture & Fixtures	10,125.00	-	-	10,125.00	10%	1,013.00	-	1,013.00	9,112.00
3	Steel Almirah	2,430.00	-	-	2,430.00	10%	243.00	-	243.00	2,187.00
4	Black Board	810.00	-	-	810.00	10%	81.00	-	81.00	729.00
	Sub Total	38,652.00	-	-	38,652.00		5,130.00	-	5,130.00	33,522.00
Scheme : OLD AGE HOME										
1	Cooking Utensils	4,042.00	-	-	4,042.00	15%	606.00	-	606.00	3,436.00
2	Equipments	30,137.00	-	-	30,137.00	15%	4,521.00	-	4,521.00	25,616.00
3	Furniture & Fixtures	4,018.00	-	-	4,018.00	10%	402.00	-	402.00	3,616.00
	Sub Total	38,197.00	-	-	38,197.00		5,529.00	-	5,529.00	32,668.00
Scheme : CHILDLINE										
1	Computer with web cam	11,314.00	-	30,500.00	41,814.00	60%	6,788.00	9,150.00	15,938.00	25,876.00
2	printer cum scanner	5,458.00	-	14,500.00	19,958.00	60%	3,275.00	4,350.00	7,625.00	12,333.00
3	Fax machine(1 no)	4,252.00	-	-	4,252.00	60%	2,551.00	-	2,551.00	1,701.00
4	Furniture & Fixtures	11,810.00	-	22,975.00	34,785.00	10%	1,181.00	1,149.00	2,330.00	32,455.00
7	Equipments-UPS-1 no.	-	-	2,025.00	2,025.00	80%	-	810.00	810.00	1,215.00
	Sub Total	32,834.00	-	70,000.00	102,834.00		13,795.00	15,459.00	29,254.00	73,580.00
Scheme: Maternity waiting Home										
1	Iron Bed-6 nos.	-	30,036.00	-	30,036.00	10%	3,004.00	-	3,004.00	27,032.00
2	Furniture & Fixtures	-	15,088.00	-	15,088.00	10%	1,509.00	-	1,509.00	13,579.00
3	Invertor with Battery	-	25,000.00	-	25,000.00	80%	20,000.00	-	20,000.00	5,000.00
4	TV(Led)-1 no.	-	17,000.00	-	17,000.00	15%	2,550.00	-	2,550.00	14,450.00
5	DVD Player	-	7,950.00	-	7,950.00	15%	1,193.00	-	1,193.00	6,757.00
6	Cooking Utensils	-	17,464.00	-	17,464.00	15%	2,620.00	-	2,620.00	14,844.00
7	Mattress- 6 nos.	-	24,000.00	-	24,000.00	10%	2,400.00	-	2,400.00	21,600.00
	Sub Total	-	136,538.00	-	136,538.00		33,276.00	-	33,276.00	103,262.00
Scheme : SHAKTI CHILD DEVELOPMENT PROGRAMME										
1	Celling fan	8,442.50	-	-	8,442.50	10%	844.00	-	844.00	7,598.50
2	Desktop Computer	118,341.00	-	-	118,341.00	60%	71,005.00	-	71,005.00	47,336.00
3	Digital Camera	43,135.50	-	-	43,135.50	15%	6,470.00	-	6,470.00	36,665.50
1	Executive Chairs	25,650.00	-	-	25,650.00	10%	2,565.00	-	2,565.00	23,085.00
2	Chairs	24,750.00	-	-	24,750.00	10%	2,475.00	-	2,475.00	22,275.00
3	Laptop	103,806.00	-	-	103,806.00	60%	62,284.00	-	62,284.00	41,522.00
4	DVD Player	3,510.00	-	-	3,510.00	15%	527.00	-	527.00	2,983.00
5	LCD & PICO Projector	59,850.00	-	-	59,850.00	15%	8,978.00	-	8,978.00	50,872.00
6	Motor cycle	206,016.50	-	-	206,016.50	15%	30,902.00	-	30,902.00	175,114.50
7	Laser Printer(MF)	23,547.50	-	-	23,547.50	60%	14,129.00	-	14,129.00	9,418.50
8	Almirah	52,858.25	54,923.00	-	107,781.25	10%	10,778.00	-	10,778.00	97,003.25
9	Tables	59,580.00	-	-	59,580.00	10%	5,958.00	-	5,958.00	53,622.00
10	SLR Camera	-	80,000.00	-	80,000.00	15%	12,000.00	-	12,000.00	68,000.00
11	Sub Total	729,487.25	134,923.00	-	864,410.25		228,915.00	-	228,915.00	635,495.25
12	Grand Total	2,909,377.45	349,812.00	277,568.62	3,536,758.07		631,091.05	20,648.00	651,739.05	2,885,019.02

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date : 20.06.2017





K. Ravi

FCA, DISA

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CHARTERED ACCOUNTANTS

SCHEDULE - II

NOTES TO ACCOUNTS/SCHEDULES/ACCOUNTS POLICIES

Name: SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION (SSCSO)

Address: Post: - Ramanaguda, Dist.- Rayagada, Orissa, India, Ph no.06856-225762.

PERIOD OF AUDIT : 1ST APRIL 2016 TO 31ST MARCH 2017.

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 cash book and ledgers maintained as per double accounting system.

2. Fixed Assets :

- a) The depreciation has been charged on the Assets during the period.
- b) 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 is 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.

Date: 20.06.2017

Place: Rayagada

For RAVI KENGUA & CO.

Chartered Accountants



CA K. Ravi

B.SC, FCA

M.N- 203129

Sai Mandir Road, New Colony, Rayagada - 765 001 (Odisha)

Cell : 94375 94375, Ph : 06856-22 44 88

E-mail:- ca.kravi@gmail.com, ca.kravi@icai.org