



CA 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'2022 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 2022 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: 14.09.2022

Place: Rayagada

For RAVI KENGUA & CO.
Chartered Accountants



CA K. Ravi
CA K. Ravi

B.SC, FCA

M. No. 203129

FRN No.-326115E

UDIN-22203129ASDQOR9814

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

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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 31.03.2022

RECEIPTS	AMOUNT Rs.	AMOUNT Rs.	PAYMENTS	AMOUNT Rs.	AMOUNT Rs.
To Opening Balance			By Asset & Building		
SHAKTI General A/C-31147275967	662,389		Senior Citizens' Home, Rayagada	198,829	
Childline Project A/c	6,561		Bank Guarantee-MWH(K)	100,000	
OTELP Plus, Ramanaguda Project A/c	14,720		Secondary Hostel For SC boys	85,500	384,329
Senior Citizens Home Project A/c	10,000		By Admin Expenses		
MSCH Project A/C-30580671031	3,000		Bank Charges	3,277	
MWH, Kasipur A/C-35700992432	43,820		Miscellaneous Expenses	75,412	
SHAKTI Admin A/C-36501848081	171,046		EPF Expenses	69,440	148,129
SHAKTI CORPUS A/c	1,025,017				
SC Hostel A/c-34757289282	1,000		TDS Deductions		186,312
OPELIP Muniguda PROJECT A/C	1,000		By Miscellaneous Project Expenses		
OPELIP PUTTASING PROJECT A/C	1,000		Shelter Home for Beggars		508,096
OTELP Plus, Kasipur Project A/c	5,365				
FC Accounts	8,301	1,953,219			
To Grant-In-Aid			By Project Expenses(General)		
Childline India Foundation, Mumbai	1,155,271		Childline Project, Rayagada	1,305,608.00	
OTELP Plus-ITDA,Gunupur	1,345,700		OTELP Plus Programme,Ramanaguda	1,312,850.00	
LSDA,Putasing-OPELIP	4,225,600		OPELIP Programme, Putasing	3,937,618.00	
DKDA, Chatikona-OPELIP	2,642,100		OPELIP Programme, Muniguda	2,645,526.00	
MSJ&E, Gol, New Delhi for SCH(25)	2,147,801		Shakti' Senior Citizens Home(25)	2,088,322.00	
MSJ&E, Gol, New Delhi for MSCH(50)	3,248,325		Matrushakti' Senior Citizens' Home(50)	3,509,250.00	
MSJ&E, Gol, New Delhi for SC Hostel	1,516,837		Secondary Hostel for SC Boys(100)	1,192,239.00	
CDM&PHO-NHM,Rayagada-MWH	1,570,080		Maternity Waiting Home-Kasipur	1,725,659.00	
UAIL-CSR, Doraguda	3,264,471		Livelihood Initiative WADI HR	1,470,553.00	
UA Jana Seba Trust-WADI Project	1,754,518		Livelihood Initiative Prog. HR	2,546,908.00	
SFRUTI-Gudari Feed Cluster	1,750,000		SFRUTI-Gudari Feed Cluster	1,750,000.00	23,484,533
EdelGive Foundation, Mumbai	2,000,000				
Support for Hostel	85,500	26,706,203	By Closing Cash & Bank Balance		
To Miscellaneous Receipt			SHAKTI General A/C-31147275967	1,363,642	
Material donation(MSCH)	350,925		SHAKTI General A/C-30735067309	2,000,533	
Material donation(SSCH)	229,395		Childline Project A/c-047110011901144	3,779	
Donation to Corpus Fund	100,000		OTELP Plus, Ramanaguda-38189881854	1,164	
Other Receipt	79,850		SCH Project A/c-35547888732	10,045	
TDS Refund from IT(2020-21)	160,501		MSCH Project A/C-30580671031	7,957	
Interest on TDS receivable amount	12,839	933,510	MWH, Kasipur A/C-35700992432	12,750	
Staff Contribution		140,134.00	SHAKTI CORPUS A/c-37595672313	1,845,952	
Membership		140,000	SC Hostel A/c-34757289282	1,000	
To Bank Interest			OPELIP Muniguda PROJECT AC-37315230219	1,003	
All General Accounts	83,459		OPELIP PUTTASING PROJECT AC10734922799	1,000	
All FC Accounts	227	83,686	FC Accounts	8,528	5,257,353
Bank Guarantee maturity		12,000			
Total		29,968,752	Total		29,968,752

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date : 14.09.2022
UDIN :- 22203129ASDQOR9814

Shakti Organisation
General Secretary
Shakti Organisation(SSCSO)



Ravi Kengua
CA R. 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 31.03.2022

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOMES	AMOUNT Rs.	AMOUNT Rs.
To Project Expenses(General)			By Grant-In-Aid		
Childline Project, Rayagada	1,308,108		Childline India Foundation, Mumbai	655,094	
O TELP Plus Programme,Ramanaguda	1,312,850		O TELP Plus-ITDA,Gunupur-Ramanaguda	1,345,700	
OPELIP Programme, Putasing	3,937,618		LSDA,Putasing-OPELIP	4,225,600	
OPELIP Programme, Muniguda	2,645,526		DKDA, Chatikona-OPELIP	2,642,100	
Shakti' Senior Citizens Home(25)	2,088,322		MSJ&E, Gol, New Delhi for SCH(25)	2,057,801	
Matrushakti' Senior Citizens'Home(50)	3,509,250		MSJ&E, Gol, New Delhi for MSCH(50)	3,158,325	
Secondary Hostel for SC Boys(100)	1,192,239		MSJ&E, Gol, New Delhi for SC Hostel	975,510	
Maternity Waiting Home-Kasipur	1,689,053		CDM&PHO-NHM,Rayagada-MWH	1,397,909	
Livelihood Initiative WADI HR	1,470,553		UAIL-CSR, Doraguda	3,264,471	
Livelihood Initiative Prog. HR	2,546,908		UA Jana Seba Trust-WADI Project	1,754,518	
SFRUTI-Gudari Feed Cluster	1,750,000	23,450,427	SFRUTI-Gudari Feed Cluster	1,750,000	
			EdelGive Foundation, Mumbai	2,000,000	
			Support for Hostel	85,500	25,312,528
To Admin Expenses			By Miscellaneous Receipt		
Bank Charges	3,277		Material donation(MSCH)	350,925	
Misceleneous Expenses	75,412		Material donation(SSCH)	229,395	
EPF Expenses	69,440	148,129	Donation to Corpus Fund	100,000	
			Other Receipt	79,850	
By Miscellaneous Project Expenses			Interest on TDS receivable amount	12,839	773,009
Shelter Home for Beggars		508,096	Membership		140,000
			To Bank Interest		
To Depreciation		301,314	All General Accounts	83,459	
			All FC Accounts	227	83,686
To Surplus		2,872,169	Staff Contribution		140,134.00
			CHILDLINE GIA Receivable	575,222	
			MWH(K) GIA receivable-2021-22	255,556	830,778
Total		27,280,135	Total		27,280,135

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date : 14.09.2022
UDIN :- 22203129ASDQOR9814

Shobhendra
General Secretary
Shakti Organisation(SSCSO)



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

CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

LIABILITIES		AMOUNT	ASSETS		AMOUNT
Capital Fund			Fixed Assets		
Opening Balance	6,474,522		As per Schedule - I	2,889,342	
Net Surplus	<u>2,872,169</u>	9,346,691	Add: Current Year	<u>284,329</u>	
				3,173,671	
Current Liabilities			Less: Depreciation	<u>301,314</u>	2,872,357
Audit Fees payable-Childline Project	5,000				
MWH, Kasipur Payables	<u>135,565</u>	140,565	Current Assets		
			Tax Deducted at Source		
			Opening Balance TDS	248,975	
			Add: TDS during 2021-22	<u>186,312</u>	
				435,287	
			Less : Received During the Year	<u>160,501</u>	274,786
			Investments		
			Bank Guarantee(UBI)	27,582	
			Security deposit (SUDA)	<u>45,000</u>	
				72,582	
			Less-Redeem of Bank Guarantee(UBI)	<u>12,000</u>	60,582
			Bank Guarantee-MWH(K)		100,000
			Receivables:		
			SCH Grant from MSJ&E (2018-19)	26,400	
			MWH(K) GIA from CDMO(2021-22)	<u>255,556</u>	
			Childline GIA from CIF(2021-22)	<u>575,222</u>	857,178
			GIA Receivable for MWH		65,000
			By Closing Cash & Bank Balance		
			SHAKTI General A/C-31147275967	1,363,642	
			SHAKTI General A/C-34757289282	<u>2,000,533</u>	
			Childline Project A/c-047110011901144	3,779	
			OTELP Plus, Ramanaguda A/c-38189881854	1,164	
			SCH Project A/c-35547888732	10,045	
			MSCH Project A/C-30580671031	7,957	
			MWH, Kasipur A/C-35700992432	12,750	
			SHAKTI CORPUS A/c-37595672313	<u>1,845,952</u>	
			SC Hostel A/c-34757289282	1,000	
			OPELIP Muniguda PROJECT A/C-37315230219	1,003	
			OPELIP PUTTASING PROJECT A/C-10734922799	1,000	
			FC Accounts	<u>8,528</u>	5,257,353
Total		9,487,256	Total		9,487,256

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date : 14.09.2022
UDIN :- 22203129ASDQOR9814

Sheshapati
General Secretary
Shakti Organisation(SSCSO)



Ravi
CA K. Ravi
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SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

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

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31.03.2022

S.N.	Assets Name	OP. WDV	Add before 3rd oct	Add after 3rd Oct	Deletion	Total	Depn. Rate	Depreciation full	Depreciation (50%)	Total depreciation	Closing WDV as on 31.03.2022
Scheme : General Account											
1	Land(Ramanaguda)	10,000	-	-		10,000	0%	-	-	-	10,000
2	Building(Ramanaguda)	888,369	-	-		888,369	5%	44,418	-	44,418	843,951
3	Land(Rayagada)	478,500	-	-		478,500	0%	-	-	-	478,500
4	Building(Rayagada)	88,536	-	-		88,536	5%	4,427	-	4,427	84,109
5	Furniture & Fixtures	34,027	-	-		34,027	10%	3,403	-	3,403	30,624
6	Equipments	4,460	-	-		4,460	15%	669	-	669	3,791
7	Desktop Computer	850	-	-		850	60%	510	-	510	340
8	LCD Projector	9,454	-	-		9,454	15%	1,418	-	1,418	8,036
9	Motor Cycle	38,548	-	-		38,548	15%	5,782	-	5,782	32,766
10	Acquagard	8,390	-	-		8,390	15%	1,259	-	1,259	7,131
11	Camera-2	9,104	-	-		9,104	15%	1,366	-	1,366	7,738
12	CAR	545,196	-	-		545,196	15%	81,779	-	81,779	463,417
	Sub Total	2,115,434	-	-	-	2,115,434		145,031	-	145,031	1,970,403
Project : TYPE INSTITUTE											
1	Type Writer	11,220	-	-		11,220	15%	1,683	-	1,683	9,537
2	Furniture & Fixtures	5,979	-	-		5,979	10%	598	-	598	5,381
3	Almirah	1,435	-	-		1,435	10%	144	-	144	1,291
4	Black Board	478	-	-		478	10%	48	-	48	430
	Sub Total	19,112	-	-	-	19,112		2,473	-	2,473	16,639
Project : Senior Citizen Home											
1	Cooking Utensils	1,794	-	15,149	-	16,943	15%	269	1,136	1,405	15,538
2	Equipments	13,372	-	25,360	-	38,732	15%	2,006	1,902	3,908	34,824
3	Furniture & Fixtures	2,372	-	43,850	-	46,222	10%	237	2,193	2,430	43,792
4	Electronics Items	-	-	69,870	-	69,870	60%	-	20,961	20,961	48,909
5	Electrical Items	-	-	44,600	-	44,600	60%	-	13,380	13,380	31,220
	Sub Total	17,538	-	198,829	-	216,367		2,512	39,572	42,084	174,283
Project : MSCH											
1	Pillows	6,903	-	-		6,903	15%	1,035	-	1,035	5,868
2	Utensils	26,890	-	-		26,890	15%	4,034	-	4,034	22,856
3	Iron Beds	221,231	-	-		221,231	10%	22,123	-	22,123	199,108
	Sub Total	255,024	-	-	-	255,024		27,192	-	27,192	227,832
Project : CHILDLINE											
1	Computer with web cam	662	-	-		662	60%	397	-	397	265
2	Printer cum scanner	316	-	-		316	60%	190	-	190	126
3	Furniture & Fixtures	21,293	-	-		21,293	10%	2,129	-	2,129	19,164
	Sub Total	22,271	-	-	-	22,271		2,716	-	2,716	19,555
Project: Maternity waiting Home(Kasipur)											
1	Iron Bed-6 nos.	17,735	-	-		17,735	10%	1,774	-	1,774	15,961
2	Furniture & Fixtures	8,909	-	-		8,909	10%	891	-	891	8,018
3	TV(Led)-1 no.	7,543	-	-		7,543	60%	4,526	-	4,526	3,017
4	DVD Player	3,527	-	-		3,527	60%	2,116	-	2,116	1,411
5	Cooking Utensils	7,748	-	-		7,748	15%	1,162	-	1,162	6,586
6	Mattress- 6 nos.	14,171	-	-		14,171	10%	1,417	-	1,417	12,754
	Grand Total	59,633	-	-	-	59,633		11,886	-	11,886	47,747
Project : OPELIP PUTTASING PROJECT											
1	Laptop(4 Nos)	4,480	-	-		4,480	60%	2,688	-	2,688	1,792
2	DVD Player(1 No)	3,862	-	-		3,862	60%	2,317	-	2,317	1,545
3	Laserjet Printer(FN)(1 No)	672	-	-		672	60%	403	-	403	269
4	Almirah (1 No)	5,679	-	-		5,679	10%	568	-	568	5,111
5	Chairs(6 Nos)	3,462	-	-		3,462	10%	346	-	346	3,116
6	Tables(4 Nos)	13,851	-	-		13,851	10%	1,385	-	1,385	12,466
	Sub Total	32,006	-	-	-	32,006		7,707	-	7,707	24,299
Project : SHAKTI CHILD DEVELOPMENT PROGRAMME											
1	Ceiling fan	4,985	-	-		4,985	10%	499	-	499	4,486
2	Desktop Computer	1,212	-	-		1,212	60%	727	-	727	485
3	Digital Camera	4,239	-	-		4,239	60%	2,543	-	2,543	1,696
4	Executive Chairs	15,145	-	-		15,145	10%	1,515	-	1,515	13,630
5	Chairs	14,614	-	-		14,614	10%	1,461	-	1,461	13,153
6	Laptop	1,063	-	-		1,063	60%	638	-	638	425
7	DVD Player	345	-	-		345	60%	207	-	207	138
8	LCD & PICO Projector	5,881	-	-		5,881	60%	3,529	-	3,529	2,352
9	Motor cycle	91,412	-	-		91,412	15%	13,712	-	13,712	77,700
10	Laserjet Printer(MF)	241	-	-		241	60%	145	-	145	96
11	Almirah	63,644	-	-		63,644	10%	6,364	-	6,364	57,280
12	Wooden Tables	35,182	-	-		35,182	10%	3,518	-	3,518	31,664
13	SLR Digital Camera	7,861	-	-		7,861	60%	4,717	-	4,717	3,144
	Total	245,824	-	-	-	245,824		39,575	-	39,575	206,249
Project : SC Hostel											
1	Cooking Utensils	37,000	-	-		37,000	15%	5,550	-	5,550	31,450
2	Furniture & Cots	85,500	-	-		85,500	10%	8,550	-	8,550	76,950
3	Bedding Materials	-	85,500	-		85,500	10%	8,550	-	8,550	76,950
	Total	122,500	85,500	-	-	208,000		22,650	-	22,650	185,350
	Grand Total	2,889,342	85,500	198,829	-	3,173,671		281,742	39,572	301,314	2,872,357

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date : 14.09.2022

UDIN :- 22203129ASDQOR9814

Anshu Patra
General Secretary
Shakti Organisation(SSCSO)



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

Regd. Office Address: Post. -Ramanaguda, Dist.-Rayagada, Orissa, India,

Admin. Office Address : Housing Board Colony, Po./Dist.-Rayagada, Odisha, India.

PERIOD OF AUDIT : 1ST APRIL 2021 TO 31ST MARCH 2022.

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 : 14.09.2022,
UDIN-22203129ASDQOR9814

Signature of the Chartered Accountant



M.N.- 203129

FRN No.-326115E