



CA P. Shaila Kumar

B.Sc. (Hons.) F.C.A.

M.No. 53813

CHARTERED ACCOUNTANT

Market Square

Paralakhemundi - 761 200

Dist. Gajapati, Odisha

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AUDIT REPORT

I have audited the annexed " **F.C. ACCOUNT- CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT, INCOME AND EXPENDITURE ACCOUNT AND BALANCE SHEET OF CENTRE FOR COMMUNITY DEVELOPMENT (CCD)**, Sridhar Nagar-1, Patapatnam Road, Paralakhemundi, District - Gajapati, Odisha for the period from **01.04.2024 to 31.03.2025** to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with Auditing Standards generally accepted in India. I performed the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. I believe that my audit provides a reasonable basis for my opinion and report that :

I have obtained all the Information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my Audit.

In my opinion proper books of account as required by law have been kept by the company, so far as appears from my examination in book.

The receipts and Payments account, is referred in this report are in agreement with the books of account.

In my opinion the financial statements comply with the Accounting standards specified by the ICAI.

In my opinion and to the best of my information and according to explanations given to me the accounts give a true and fair view.

- vii) In the case of Receipts and Payments of the state of affairs for the period ending 31.03.2025.
- viii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2025.
- ix) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2025.



PARLAKHEMUNDI

DATE: 25/7/2025

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M. No: 53813



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CENTRE FOR **C**OMMUNITY **D**EVELOPMENT (CCD)

Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PEIOD FROM 01.04.2024 TO 31.03.2025

F.C. ACCOUNT

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
To Opening Balance		7,74,438.00	By. Revenue Expenditure		1,43,47,399.96
			<u>MISEREOR-KZE</u>		
			Participatory Rural Appraisal and Micro Planning, Strengthening of Women Cooperative & SHGs Capacity building programmes of community level institutions and target beneficiaries, Demonstration Units - Preparation of Organic Manuare, Skill Development for Women SHGs and Youth on Processing and Value Addition of Pickle making	21,53,697.00	
- Cash in Hand	-				
			<u>REHASWISS</u>		
			Support to Self Help Projects for Income Generation Activities Vocational training on Pickle Making for PwD members Dsitric & Block Level Sensitization Programmes	9,67,467.62	
- Cash at Bank - SBI-NDMB Annexure-1	65,701.56				
			<u>KKS-BMZ</u>		
			Sustainable Agriculture Practices- Waste Land Development, Farm Bunds, Organic Fertilizers, Horticulture & Orchard Development, Agrilulture inputs & Goat rearing, Startup Support to FPOs Strengthening of Women SHGs Capacity building of Small Scale Farmer and landless Families	48,83,893.00	
- (INDIAN BANK, F.C- Utilization A/cs :-575326234 Annexure-1	6,90,091.44				

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RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
- Indian Bank:-575355482	18,645.00		Kailash Satyarthi Children Foundation-KSCF-US Awareness Programmes on Child Protection and Prevention from Child Marriage, Child labour, Trafficking & Abuses	10,03,130.32	
			Desai Foundation Trust Skill Development Training to Unemployed Youth Members on Tailoring, Computer & Beautician Primary Health and Hygiene Programmes Awareness on Banking and Saving Camp Personal & Carear Development Training Balmela & summer Camps	14,04,204.02	
- To Grant in Aid Received from F.C		1,47,72,155.95	LINISI Foundation-FFVDP Capacity Building Trainings on Formation & Manag of VDC, FDG, Youth Club & Children's Parliament & Staff, Provide study & resource materials to students, Promote Vegetable/Kitchen gardens, Reusable Sanitary Napkin- Adolescent Girls/Women Establish Backyard Poultry for Landless families of Leadership, Education, Household & Health Care, Earning & Finance, Family and Community Cohesion	39,34,748.00	
- MISEREOR - KZE	19,99,560.00		Royal Common Wealth Society for the Blind-Sightsaver-EU Bank Charges	260.00	

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RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
- REHASWISS	9,68,024.95	79,700.40	- Capital Cost		4,71,922.00
- KKS-BMZ	48,02,855.00		MISEREOR-KZE	1,27,114.00	
- Kailash Satyarthi Children Foundation	9,94,771.00		Office Furniute, Computer with Printer		
- Desai Foundation Trust	11,76,483.00		Linsi Foundation- FFVDP	3,44,808.00	
- LINISI Foundation- FFVDP	48,30,462.00		Office Furniute, Laptops with Computer Printer,		
- Bank Interest					
- MISEREOR-KZE	6,235.00				
- REHASWISS	9,108.00				
- KKS-BMZ	23,379.00				
- CTX Green	4,444.00				
- Kailash Satyarthi Children Foundation	2,468.00		- Closing Balance		
- Desai Foundation Trust	7,614.40		- Cash in Hand		
- LINISI Foundation- FFVDP	26,452.00		- Cash at Bank -		
			SBI-NDMB	47,654.53	
			Annexure-1		
			- (INDIAN BANK, F.C- Utilization & Project Utilization A/cs. Annexure-1	7,59,317.86	
TOTAL	1,56,26,294.35	1,56,26,294.35	TOTAL	1,56,26,294.35	1,56,26,294.35

PARLAKHEMUNDI

DATE: 25/7/2025

A.JAGANNADHA RAJU
SECRETARY

CENTRE FOR COMMUNITY DEVELOPMENT (CCD)



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P. BALARAM NAIDU
TREASURER

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CENTRE FOR **C**OMMUNITY **D**EVELOPMENT (CCD)
Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PEIOD FROM 01.04.2024 TO 31.03.2025
F.C. ACCOUNT

EXPENDITURE	AMOUNT	TOTAL AMOUNT	INCOME	AMOUNT	TOTAL AMOUNT
By. Revenue Expenditure		1,43,47,399.96	- To Grant in Aid Received from F.C		1,47,72,155.95
<u>MISEREOR- KZE</u> Participatory Rural Appraisal and Micro Planning, Strengthening of Women Cooperative & SHGs Capacity building programmes of community level institutions and target beneficiaries, Demonstration Units - Preparation of Organic Manuare, Skill Development for Women SHGs and Youth on Processing and Value Addition of Pickle making	21,53,697.00		- MISEREOR - KZ	19,99,560.00	
<u>REHASWISS</u> Support to Self Help Projects for Income Generation Activities Vocational training on Pickle Making for PwD members Dsitric & Block Level Sensitization Programmes	9,67,467.62		- REHASWISS	9,68,024.95	

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EXPENDITURE	AMOUNT	TOTAL AMOUNT	INCOME	AMOUNT	TOTAL AMOUNT
<u>KKS-BMZ</u> Sustainable Agriculture Practices- Waste Land Development, Farm Bunds, Organic Fertilizers, Horticulture & Orchard Development, Agrilulture inputs & Goat rearing, Startup Support to FPOs Strengthening of Women SHGs Capacity building of Small Scale Farmer and landless Families	48,83,893.00		- KKS-BMZ	48,02,855.00	
<u>Kailash Satyarthi Children Foundation- KSCF-US</u> Awareness Programmes on Child Protection and Prevention from Child Marriage, Child labour, Trafficking & Abuses	10,03,130.32		- Kailash Satyarthi Children Foundation	9,94,771.00	
<u>Desai Foundation Trust</u> Skill Development Training to Unemployed Youth Members on Tailoring, Computer & Beautician Primary Health and Hygiene Programmes Awareness on Banking and Saving Camp Personal & Carear Development Training Balmela & summer Camps	14,04,204.02		- Desai Foundation Trust	11,76,483.00	


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EXPENDITURE	AMOUNT	TOTAL AMOUNT	INCOME	AMOUNT	TOTAL AMOUNT
LINISI Foundation-FFVDP Capacity Building Trainings on Formation & Manag of VDC, FDG, Youth Club & Children's Parliament & Staff, Provide study & resource materials to students, Promote Vegetable/Kitcheng ardens, Reusable Sanitary Napkin- Adolescent Girls/Women Establish Backyard Poultry for Landless families of Leadership, Education, Household & Health Care, Earning & Finance, Family and Community Cohesion	39,34,748.00		- LINISI Foundation-FFVDP	48,30,462.00	
Royal Common Wealth Society for the Blind-Sightsaver-EU Bank Charges	260.00		- Bank Interest		79,700.40
- Depreciation Charges	4,04,308.84	4,04,308.84	- MISEREOR-KZE	6,235.00	
- Excess of Income over Expenditure	1,00,147.55	1,00,147.55	- REHASWISS	9,108.00	
			- KKS-BMZ	23,379.00	
			- CTX Green	4,444.00	
			- Kailash Satyarthi Children Foundation	2,468.00	
			- Desai Foundation Trust	7,614.40	
			- LINISI Foundation-FFVDP	26,452.00	
TOTAL	1,48,51,856.35	1,48,51,856.35	TOTAL	1,48,51,856.35	1,48,51,856.35

PARLAKHEMUNDI

DATE: 25/7/2025


A. JAGANNADHA RAJU
SECRETARY

CENTRE FOR COMMUNITY DEVELOPMENT (CCD)



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CENTRE FOR **C**OMMUNITY **D**EVELOPMENT (CCD)

Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200

CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

F.C. ACCOUNT

LIABILITIES	Rs..P	Rs....P	ASSETS	Rs..P	Rs....P
GENERAL FUND			FIXED ASSETS		
As per Last B/s	28,18,763.02		As per Last B/s	20,44,325.02	
Add:- Excess of Income over Expenditure during the Year	<u>1,00,147.55</u>	29,18,910.57	Add:- During the ye	4,71,922.00	
			TOTAL	<u>25,16,247.02</u>	
			Less:- Depreciation C	<u>4,04,308.84</u>	21,11,938.18
CURRENT LIABILITIES			- Closing Balance		8,06,972.39
			- Cash in Hand		
			- Cash at Bank		
			SBI-NDMB	47,654.53	
			Annexure-1		
			- (INDIAN BANK, F.C- Utilization & Project Utilization A/cs. Annexure-1	<u>7,59,317.86</u>	
TOTAL		29,18,910.57	TOTAL		29,18,910.57

PARLAKHEMUNDI
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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200
SCHEDULE OF FIXED ASSETS AS ON 31.03.2025

F.C. ACCOUNT

SL. NO	PARTICULARS	PROJECT	WDV AS ON 01.04.2024	ADDITION/USED FOR		SALE/ADJUSTMENT	WDV AS ON 31.03.2025 BEFORE DEPRECIATION	RATE OF DEP.	DEPRECIATION FOR THE YEAR	NET BLOCK AS ON 31.03.2025
				180 DAYS OR MORE THAN 180 DAYS	LESS THAN 180 DAYS					
1	Furniture	ACTION AID	1,159.55	-	-	-	1,159.55	10%	115.96	1,043.60
2	Furniture	ACTION AID	1,459.26	-	-	-	1,459.26	10%	145.93	1,313.33
3	Camera	ACTION AID	2,470.70	-	-	-	2,470.70	10%	247.07	2,223.63
4	Leaf Plate making Machine	Caritas India	2,153.87	-	-	-	2,153.87	10%	215.39	1,938.49
5	Bi Cycles	Royal Common Wealth Society for the Blind	4,336.18	-	-	-	4,336.18	10%	433.62	3,902.56
6	Office Furn	Royal Common Wealth Society for the Blind	2,534.18	-	-	-	2,534.18	10%	253.42	2,280.76
7	Digital Cam	Royal Common Wealth Society for the Blind	2,711.33	-	-	-	2,711.33	10%	271.13	2,440.19
8	Furniture	Royal Common Wealth Society for the Blind	8,484.19	-	-	-	8,484.19	10%	848.42	7,635.77
9	Leaf Plate making Machine	Austrilian High Comission	13,940.55	-	-	-	13,940.55	10%	1,394.05	12,546.49
10	Tailoring M	REHASWISS	3,812.80	-	-	-	3,812.80	10%	381.28	3,431.52
11	Furniture	MISEREO R-KZE	58,213.75	-	-	-	58,213.75	10%	5,821.37	52,392.37
12	Office Renovation	MISEREO R-KZE	1,07,897.83	-	-	-	1,07,897.83	10%	10,789.78	97,108.05
13	Bio-Gas Ma	CTx-Green	10,169.77	-	-	-	10,169.77	10%	1,016.98	9,152.79
14	Digital Camera	KKS-BMZ	26,973.00	-	-	-	26,973.00	10%	2,697.30	24,275.70
15	Office Furniture (5 Tables & 5 Stype Chairs)	KKS-BMZ	37,075.48	-	-	-	37,075.48	10%	3,707.55	33,367.93
16	Office Furniture	MISEREO R-KZE	-	49,914.00	-	-	49,914.00	10%	4,991.40	44,922.60
17	Office Table Cum Chairs	LINSI Foundation-FFVDP	-	-	19,570.00	-	19,570.00	10%	978.50	18,591.50
18	Almirahs	LINSI Foundation-FFVDP	-	-	31,400.00	-	31,400.00	10%	1,570.00	29,830.00



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SL. NO.	PARTICULARS	PROJECT	WDV AS ON 01.04.2024	ADDITION/USED FOR		SALE/ADJUSTMENT	WDV AS ON 31.03.2025 BEFORE DEPRECIATION	RATE OF DEP.	DEPRECIATION FOR THE YEAR	NET BLOCK AS ON 31.03.2025
				180 DAYS OR MORE THAN 180 DAYS	LESS THAN 180 DAYS					
19	Filling Rack	LINSI Foundation-FFVDP	-		8,838.00	-	8,838.00	10%	441.90	8,396.10
	TOTAL		2,83,392.46	49,914.00	59,808.00	-	3,93,114.46		36,321.04	3,56,793.42
20	Motor Cycle	ACTION AID	1,113.48	-	-	-	1,113.48	15%	167.02	946.45
21	Motor Cycle	MISEREOR	5,533.34	-	-	-	5,533.34	15%	830.00	4,703.34
22	Motor Cycle	MISEREOR	7,809.08	-	-	-	7,809.08	15%	1,171.36	6,637.72
23	Motor Cycle	IDE (I)	10,283.20	-	-	-	10,283.20	15%	1,542.48	8,740.72
24	Motor Cycle	MISEREOR-KZE	94,889.62	-	-	-	94,889.62	15%	14,233.44	80,656.18
25	Wall Fans-4 nos	KKS-BMZ	7,983.63	-	-	-	7,983.63	15%	1,197.54	6,786.08
26	4 Wheeler Vehicle-(Scorpio-S11)	KKS-BMZ	13,85,351.00	-	-	-	13,85,351.00	15%	2,07,802.65	11,77,548.35
27	2 wheeler Motor Cycles-3 nos	KKS-BMZ	1,71,597.58	-	-	-	1,71,597.58	15%	25,739.64	1,45,857.94
28	Tally Software	LINSI Foundation-FFVDP	-	-	25,000.00	-	25,000.00	15%	1,875.00	23,125.00
	TOTAL		16,84,560.91	-	25,000.00	-	17,09,560.91		2,54,559.14	14,55,001.77
29	Computer, Printer with Scanner	MISEREOR-KZE	14,461.25	-	-	-	14,461.25	40%	5,784.50	8,676.75
30	HP Colour Printer	KKS-BMZ	4,212.00	-	-	-	4,212.00	40%	1,684.80	2,527.20
31	HP Laser Printer	KKS-BMZ	3,996.00	-	-	-	3,996.00	40%	1,598.40	2,397.60
32	Lenova Laptop	KKS-BMZ	7,128.00	-	-	-	7,128.00	40%	2,851.20	4,276.80
33	All in One Desktop	KKS-BMZ	10,454.40	-	-	-	10,454.40	40%	4,181.76	6,272.64
34	Mobile Phones	KSCF-US	36,120.00	-	-	-	36,120.00	40%	14,448.00	21,672.00
35	Computer, Printer with Scanner	MISEREOR-KZE	-	77,200.00	-	-	77,200.00	40%	30,880.00	46,320.00
36	Computer/Printer	LINSI Foundation-FFVDP	-	-	43,000.00	-	43,000.00	40%	8,600.00	34,400.00
37	Printer	LINSI Foundation-FFVDP	-	-	17,000.00	-	17,000.00	40%	3,400.00	13,600.00
38	Laptop-2 nos	LINSI Foundation-FFVDP	-	-	80,000.00	-	80,000.00	40%	16,000.00	64,000.00
39	Samart Board	LINSI Foundation-FFVDP	-	-	1,20,000.00	-	1,20,000.00	40%	24,000.00	96,000.00
	TOTAL		76,371.65	77,200.00	2,60,000.00	-	4,13,571.65		1,13,428.66	3,00,142.99
	GRNAD TOTAL		20,44,325.02	1,27,114.00	3,44,808.00	-	25,16,247.02	-	4,04,308.84	21,11,938.18



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AT :-Sridhar Nagar-1, PATAPATNAM ROAD, NEAR CHECK POST, PARALAKHEMUNDI, DIST :- GAJAPATI-ODISHA

Opening & Closing Balance:- 2024-2025

F . C. ACCOUNTS

SL. NO	PARTICULARS	ACCOUNT NUMBER	OPENING BALANCE As on 01.04.2024		CLOSING BALANCE As on 31.03.2025	
			CASH	BANK	CASH	BANK
A.	F.C. ACCOUNT <u>SBI-NDMB</u>	40091885056				
1	MISEREOR-KZE	"	-	8,598.38	-	11,736.38
2	REHASWISS	"	-	10,676.60	-	3,494.93
3	KKS-BMZ	"	-	35,050.74	-	-
4	Desai foundation	"	-	11,375.84	-	3,324.22
5	LINISI Foundation- FFVDP	"	-	-	-	29,099.00
TOTAL			-	65,701.56	-	47,654.53
B	F.C. ACCOUNT-<u>INDIAN BANK</u>					
1	MISEREOR-KZE	6551678134	-	2,78,391.31	-	237.31
2	REHASWISS	575326234	-	29,264.29	-	46,111.29
3	KKS-BMZ	7046607910	-	8,589.00	-	4,625.74
4	CTX-GREEN	575326234	-	32,499.00	-	36,943.00
5	Royal Common Wealth Society for the Blind-Sightsaver-EU	575326234	-	284.00	-	24.00
6	DEG-IFC	575326234	-	0.20	-	0.20
7	Kailash Satyarthi Children Foundation	7543709916	-	8,417.64	-	2,526.32
8	Desai Foundation Trust	7543699168	-	3,32,646.00	-	1,20,591.00
	LINISI Foundation- FFVDP	7855367670	-	-	-	5,48,259.00
TOTAL			-	6,90,091.44	-	7,59,317.86
9	KKS-BMZ (General)	575355482	-	18,645.00	-	-
GRAND TOTAL				7,74,438.00		8,06,972.39

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