

CA P. Shaila Kumar

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

M.No.: 300 - 53813

CHARTERED ACCOUNTANT

Market Square
Paralakhemundi - 761 200
Dist. Gajapati, Odisha

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AUDIT REPORT

I have audited the annexed " **CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT, INCOME AND EXPENDITURE ACCOUNT AND BALANCE SHEET OF CENTRE FOR COMMUNITY DEVELOPMENT (CCD)**, Sridhar Nagar-1, Near Check Post, Patapatnam Road, Paralakhemundi, District - Gajapati, Odisha for the period from **01.04.2014 to 31.03.2015** 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.

- i) In the case of Receipts and Payments of the state of affairs for the period ending 31.03.2015.
- ii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2015.
- iii) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2015.
- iv)

PARLAKHEMUNDI

DATE: 15/6/2015-



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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Orissa-761200
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM APRIL-14 to MARCH-15.

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Revenue Expenditure	
" Cash in Hand	9.00	" MISEREOR (Sustainable Livelihood & Empowerment process for Soura Tribes)	575,080.00
" Cash at Bank	3,851,217.02	" REHASWISS (Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs)	1,846,333.00
Grant in Aid Received From		" Royal Common Wealth Society for the Blind (Orissa Social Inclusion Programme)	1,265,066.00
" MISEREOR	372,927.50	" Add India (Income Generation Support to PWDs)	35,040.00
" REHASWISS	1,830,000.00	" DEG-IFC (India Farm Forestry Programme)	441,204.00
" Royal Common Wealth Society for the Blind	865,190.00	" TATA EDUCATION TRUST-SDTT (Malaria Prevention & Control Programme in Gajapati)	2,554,981.00
" Add India	35,040.00	" OTELP PLUS-WOTR (Orissa Tribal Empowerment & Livelihood Programme)	1,635,130.00
" DEG-IFC	433,520.00	" OTELP Extension (Orissa Tribal Empowerment & Livelihood Programme)	1,786,007.00
" Tata Education Trust	1,379,775.00	" OTELP- Comprehensive Land Allocation Programme	171,950.00
" OTELP PLUS-WOTR	1,051,625.00	" NABARD (Village Development Plan & Promotion of Farmers Clubs)	124,309.00
" OTELP PLUS-Extension	1,791,000.00	" OSFDC Ltd	96,745.00
" OTELP- CLAP	167,000.00	" GENERAL Account - CCD	1,073,747.00
" NABARD	124,284.00	" Bank Charges	150.00
" XIMB, Bhubaneswar	36,000.00	CAPITAL COST	
OTHER RECEIPTS		" GENERAL	860,462.00
" Membership Fees	2,400.00	SBI-SHG ACCOUNT	
" Sale of News Papers	2,850.00	" Bank Linkages to SHGs by SBI	250,000.00
" Bank Interest	142,238.00	" Linkage amount Repayment to SBI (CC)	119,978.00
" Repayment from NABARD project	71,201.00	" Processing, Inspection & Other charges to SBI (CC)	1,392,222.00
" Contribution & Donations	880,629.00	" Linkage amount Repayment to SBI (TL)	804,365.00
" Sale of Nursery Plants	115,000.00	" Processing, Inspection & Other charges to SBI (TL)	266,635.00
" Sale of 4 wheeler	385,000.00	" Renewal and Inspection Charges	50,800.00
" Finance from Magma	385,700.00		
Local Contribution			
" MISEREOR	50,600.00		
" REHASWISS	72,000.00		
SBI-SHG ACCOUNT		By Closing Balance	
" Bank Linkage to SHGs by SBI	250,000.00	" Cash in Hand	9.00
" Linkage amount received from SHGs	2,165,104.00	" Cash at Bank	1,558,992.52
" Processing, Monitoring & Other charges from SHGs	468,896.00		
TOTAL	16,909,205.52	TOTAL	16,909,205.52

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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM APRIL- 14 to MARCH-15.

EXPENDITURE	AMOUNT	INCOME	AMOUNT
By. Revenue Expenditure		Grant in Aid Received From	
" MISEREOR (Sustainable Livelihood & Empowerment process for Soura Tribes	575,080.00	" MISEREOR	372,927.50
" REHASWISS (Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs)	1,846,333.00	" REHASWISS	1,830,000.00
" Royal Common Wealth Society for the Blind (Orissa Social Inclusion Programme)	1,265,066.00	" Royal Common Wealth Society for the Blind	865,190.00
" Add India (Income Generation Support to PWDs)	35,040.00	" Add India	35,040.00
" DEG-IFC (India Farm Forestry Programme)	441,204.00	" DEG-IFC	433,520.00
" TATA EDUCATION TRUST-SDTT (Malaria Prevention & Control Programme in Gajapati)	2,524,981.00	" Tata Education Trust	1,379,775.00
" OTELP PLUS-WOTR (Orissa Tribal Empowerment & Lovellhood Programme)	1,635,130.00	" OTELP PLUS-WOTR	1,051,625.00
" OTELP Extension (Orissa Tribal Empowerment & Lovellhood Programme)	1,786,007.00	" OTELP PLUS-Extension	1,791,000.00
" OTELP- Comprehensive Land Allocation Programme	171,950.00	" OTELP- CLAP	167,000.00
" NABARD (Village Development Plan & Promotion of Farmers Clubs)	53,108.00	" NABARD	124,284.00
" OSFDC Ltd	96,745.00	" XIMB, Bhubaneswar	36,000.00
" GENERAL Account - CCD	1,006,283.00		
" Bank Charges	150.00	OTHER RECEIPTS	
" Depreciation Charges	248,056.70	" Membership Fees	2,400.00
		" Sale of News Papers	2,850.00
		" Bank Interest	142,238.00
		" Contribution & Donations	880,629.00
		" Sale of Nursery Plants	115,000.00
		" Sale of 4 wheeler	114,484.46
		Local Contribution	
		" MISEREOR	50,600.00
		" REHASWISS	72,000.00
		" Excess of Expenditure over Income	2,218,570.74
TOTAL	11,685,133.70	TOTAL	11,685,133.70

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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200

CONSOLIDATED BALANCE SHEET AS ON 31.03.2015

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
GENERAL FUND			FIXED ASSETS		
As per last A/c	3,486,116.44		As per Last A/c	1,974,340.42	
Less:- Excess of Expenditure over Income during the year	2,218,570.74	1,267,545.70	Add:- During the Year	609,946.46	
CURRENT LIABILITIES			Less:- Dep.Charges	248,056.70	2,336,230.18
SBI-SHG ACCOUNT			CURRENT ASSETS		
As per last A/c	13,282,762.00		SBI-SHG ACCOUNT		
Bank Linkages to SHGs by SBI	250,000.00		As per last A/c	12,852,090.00	
TOTAL	13,532,762.00		Bank Linkages to SHGs by SBI	250,000.00	
Less :- Repayment to SBI (119978+804365)	924,343.00	12,608,419.00	Less :- Repayment by SHGs (119978+804365)	924,343.00	12,177,747.00
As per last A/c			Fixed Deposit		80,000.00
" Provision for Bad & Doubtful -SHG loan accounts		2,000,581.00	TDS Receivable		
2005-06-Rs. 30,345.00			As per last A/c	4,779.00	
2006-07-Rs. 6,84,972.00			Add:- O.S.F.D.C ltd	40,770.00	45,549.00
2007-08-Rs. 12,85,264.00			Grant Receivable from		
Out Standings as per last A/c			EGS-OPEPA		388,767.00
EGS - OPEPA		390,513.00	CLOSING BALANCE		
As per last A/c	30,000.00		" Cash in Hand	9.00	
Less:- Paid for Audit Fees-SDTT Project (2013-14)	30,000.00		" Cash at Bank	1,558,992.52	1,559,001.52
Finance from Magma	385,700.00		TOTAL		16,585,294.70
Add:- Interest	36,036.00				
Total	421,736.00				
Less:-Interest	36,036.00				
Less:-Principle	67,464.00	318,236.00			
TOTAL		16,585,294.70	TOTAL		16,585,294.70



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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)

BANK CHRGES FOR NON FUNCTIONING PROJECTS:- 2014-2015

SL. NO	PARTICULARS	NAME OF THE BANK & BRANCH	ACCOUNT NO	EXPENDITURE
1	OCTMP	Indian Bank	772289785	25.00
2	RCH-FNGO	"	575356463	25.00
3	CAPART-RYP	"	575355471	25.00
4	SIRD	"	800707043	25.00
5	LSDA- Micro Project	"	6106870631	25.00
6	CCD-JKPM	Indian Bank	6,157,260,434	25.00
	TOTAL			150.00



CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
 AT :-Sridhar Nagar-1, PATAPATNAM ROAD, NEAR CHECK POST, PARALAKHEMUNDI, DIST :- GAJAPATI-ODISHA

BANK INTEREST:- 2014-2015

SL. NO	PARTICULARS	NAME OF THE BANK	ACCOUNT NO	BANK INTEREST
A	F.C. ACCOUNT			
1	REHASWISS	Indian Bank, parlakhemundi	575326234	31,932.00
2	MISEREOR	"	575326234	5,711.00
3	ROYAL COMMON WEALTH SOCIETY FOR THE BLIND	"	575326234	13,756.00
4	Add India	"	575326234	-
5	DEG-IFC	"	575326234	81.00
B	NON F.C. ACCOUNT			
1	CCD-GENERAL ACCOUNT	"	575355482	6,337.00
1	CCD-GENERAL -O.S.F.D.C Ltd A/c	"	575355482	-
2	ITDA-OTELP	"	575355493	3,056.00
3	OCTMP	"	772289785	99.00
4	RCH-FNGO	"	575356463	32.00
5	CAPART-RYP & NNGO	"	575355471	515.00
7	SIRD	"	800707043	57.00
8	WADI	"	919827711	77.00
9	NABARD	"	882918425	437.00
10	LSDA- Micro Project	"	6106870631	41.00
11	AFPRO	ICICI,	0 6381000083	372.00
12	GOATERY-CCD	GWSH Co Operative	JS 0013	9.00
13	GENDER FUND	"	JS 186	459.00
14	TATA EDUCATION TRUST-SDTT-	Andhra Bank	0 43810100045161	49,321.00
15	OTELP Plus-WOTR	Indian Bank,	6,088,110,349	18,426.00
16	OTELP - Extension	Indian Bank, parlakhemundi	613,272,119	10,034.00
17	OPEPA-EGS	R.G.B	12,225	635.00
18	CCD-JKPM	Indian Bank	6,157,260,434	156.00
19	CCD-CLAP	Indian Bank	6,166,825,339	672.00
20	OSFDC-SC.Project	Indian Bank	6,231,737,833	23.00
	TOTAL			142,238.00



CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
AT :- Sridhar Nagar-1, PATAPATNAM ROAD, NEAR CHECK POST, PARALAKHEMUNDI, DIST :- GAJAPATI-ODISHA
OPENING & CLOSING BALANCES - 2014-2015

SL. NO	PARTICULARS	NAME OF THE BANK & BRANCH	ACCOUNT NO	OPENING BALANCE As on 01.04.14		CLOSING BALANCE As on 31.03.15	
				CASH	BANK	CASH	BANK
A	F.C. ACCOUNT						
1	REHASWISS	Indian Bank, parakhemundi	575326234	-	65,688.00	-	153,287.00
2	MISEREOR	"	575326234	-	149,565.32	-	3,723.82
3	ROYAL COMMON WEALTH SOCIETY FOR THE BLIND	"	575326234	-	402,120.00	-	16,000.00
4	Add India	"	575326234	-	-	-	-
5	DEG-IFC	"	575326234	-	8,789.20	-	1,186.20
B	NON F.C. ACCOUNT						
1	CCD-GENERAL ACCOUNT	"	575355482	-	71,133.50	-	48,375.50
1	CCD-GENERAL -O.S.F.D.C Ltd A/c	"	575355482	-	96,745.00	-	-
2	ITDA-OTELP	"	575355493	-	73,646.00	-	76,702.00
3	OCTMP	"	772289785	-	2,469.00	-	2,543.00
4	RCH-FNGO	"	575356463	-	823.00	-	830.00
5	CAPART-RYP	"	575355471	-	5,253.00	-	5,743.00
6	CAPART-NNGO	"	575355471	-	7,533.00	-	7,533.00
7	SIRD	"	800707043	-	1,435.00	-	1,467.00
8	WADI	"	919827711	-	1,896.00	-	1,973.00
9	NABARD	"	882918425	-	6,678.00	-	7,090.00
10	LSDA- Micro Project	"	8106870631	-	1,038.00	-	1,054.00
11	AFPRO	ICICI,	0 6381000083	-	9,183.00	-	9,555.00
12	GOATERY-CCD	GWSH Co Operative	JS 0013	-	23,903.00	-	-
13	GENDER FUND	"	JS 186	-	22,963.00	-	-
14	TATA EDUCATION TRUST-SDTT-	Andhra Bank	0 43810100045181	-	1,998,278.00	-	872,393.00
15	OTELP Plus-WOTR	Indian Bank,	6,088,110,349	-	694,566.00	-	129,487.00
16	OTELP - Extension	Indian Bank, parakhemundi	613,272,119	-	187,032.00	-	202,059.00
17	OPEPA-EGS	R.G.B	12,225	9.00	5,678.00	9.00	6,313.00
18	CCD-JKPM	Indian Bank	6,157,260,434	-	3,831.00	-	3,962.00
19	CCD-CLAP	Indian Bank	6,166,825,339	-	10,971.00	-	6,693.00
20	OSFDC-SC.Project	Indian Bank	6,231,737,833	-	-	-	1,023.00
	TOTAL			9.00	3,851,217.02	9.00	1,558,992.52



CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
AT :- PATAPATNAM ROAD, NEAR CHECK POST, PARLAKHEMUNDI, Dist :- GAJAPATI-ODISHA
SCHEDULE OF FIXED ASSETS AS ON 31.03.15
(F. C. & GENERAL ACCOUNT)

SL	PARTICULARS	PROJECT	WDV as on 01.04.13	ADDITI ONAL/ SALE	TOTAL	RATE OF DEP.	DEP. DURING THE YEAR	WDV as on 31.03.14
1	Camera	ACTION AID	304.05		304.05	10%	30.40	273.65
2	UPS	"	2,008.95		2,008.95	15%	301.35	1,707.60
3	Filing Cabinet & Almirah	"	2,347.21		2,347.21	10%	234.72	2,112.49
4	Furniture	"	2,689.57		2,689.57	10%	268.95	2,420.62
5	Bi Cycles	"	1,804.72		1,804.72	10%	180.47	1,624.25
6	Motor Cycles	"	5,655.71		5,655.71	15%	848.35	4,807.36
7	Camera	"	343.70		343.70	10%	34.37	309.33
8	Air-Conditioner	"	513.08		513.08	15%	76.96	436.12
9	Steel Almirah	"	379.64		379.64	10%	37.96	341.68
10	Furniture	"	473.52		473.52	10%	47.35	426.17
11	Furniture	"	346.50		346.50	10%	34.65	311.85
12	Furniture	CARE	1,489.85		1,489.85	10%	148.98	1,340.87
13	Bi Cycles	"	263.19		263.19	10%	26.31	236.88
14	Motor Cycles	MISEREOR	28,382.71	-	28,382.71	15%	4,257.40	24,125.31
15	Furniture	"	3,325.56		3,325.56	10%	332.56	2,993.00
16	Computer	"	474.72	-	474.72	60%	284.84	189.88
17	Bi Cycles	"	1,838.07		1,838.07	10%	183.80	1,654.27
18	Furniture	"	4,185.11		4,185.11	10%	418.51	3,766.60
19	Camera	"	7,085.88	-	7,085.88	10%	708.59	6,377.29
20	Motor Cycle	"	39,665.25	-	39,665.25	15%	5,949.79	33,715.46
21	Motor Cycles	IDE (I)	4,371.71		4,371.71	15%	655.75	3,715.96
22	Juice Grinder	"	723.32		723.32	15%	108.49	614.83
23	Leaf Plate making Machine	Carita India	6,177.24		6,177.24	10%	617.72	5,559.52
24	Bi Cycles	Royal Common Wealth Society for the Blind	12,436.04		12,436.04	10%	1,243.60	11,192.44
25	Motor Cycles-4	"	70,948.48	-	70,948.48	15%	10,642.27	60,306.21
26	Office Furniture	"	7,267.95	-	7,267.95	10%	726.79	6,541.16
27	Digital Camera	"	7,776.00		7,776.00	10%	777.60	6,998.40
28	Laptop	"	5,648.00		5,648.00	60%	3,388.80	2,259.20
29	Printer	"	816.00		816.00	60%	489.60	326.40
30	Computer & Printer	"	5,120.00		5,120.00	60%	3,072.00	2,048.00
31	Furniture	"	24,332.40		24,332.40	10%	2,433.24	21,899.16
32	Computer & Printer	"	10,660.00	-	10,660.00	60%	6,396.00	4,264.00
33	Leaf Plate making Machine	Austrilian High Comission	39,981.10		39,981.10	10%	3,998.11	35,982.99
34	Computer & Software	Access Development Services	3,200.00		3,200.00	60%	1,920.00	1,280.00
35	Tailoring Machines	REHASWIS	10,935.00		10,935.00	10%	1,093.50	9,841.50
1	Motor Cycle	GENERAL-CCD	1,007.20		1,007.20	15%	151.08	856.12
2	Land	"	608,500.00		608,500.00	-	-	608,500.00
3	New Tank	"	194,250.00		194,250.00	-	-	194,250.00
4	Building	"	23,258.52		23,258.52	-	-	23,258.52
5	Building - Thotagummada	"	156,427.00		156,427.00	-	-	156,427.00
6	U.P.S	"	651.26		651.26	15%	97.69	553.58
7	Camera	"	8,595.00		8,595.00	10%	859.50	7,735.50
8	Furniture	"	18,892.85		18,892.85	10%	1,889.29	17,003.57
9	Sealing & Packing Mac	"	252.43		252.43	15%	37.86	214.57

SL	PARTICULARS	PROJECT	WDV as on 01.04.13	ADDITI ONAL/ SALE	TOTAL	RATE OF DEP.	DEP. DURING THE YEAR	WDV as on 31.03.14
10	Water Filter	"	2,149.61		2,149.61	10%	214.96	1,934.65
11	Drum Kits	"	2,751.43		2,751.43	10%	275.14	2,476.29
12	Chairs	"	1,673.67		1,673.67	10%	167.37	1,506.30
13	Fan	"	547.21		547.21	15%	82.08	465.13
14	Air-Conditioner	"	2,835.61		2,835.61	15%	425.34	2,410.27
15	LCD with Screen	"	21,799.25		21,799.25	15%	3,269.89	18,529.37
16	Audio Visual	"	3,813.51		3,813.51	15%	572.03	3,241.48
17	Motor Cycle	"	9,282.03		9,282.03	15%	1,392.30	7,889.73
18	Motor Cycle	"	14,084.88		14,084.88	15%	2,112.73	11,972.15
19	Invertor	"	8,363.55		8,363.55	15%	1,254.53	7,109.02
20	Mahindra Scropio	"	250,515.54	593,146.48	843,662.00	15%	126,549.30	717,112.70
21	Motor Cycles (2)	"	21,119.62		21,119.62	15%	3,167.94	17,951.68
22	Chairs	"	4,464.11		4,464.11	10%	446.41	4,017.70
23	Beds	"	13,392.32		13,392.32	10%	1,339.23	12,053.09
24	Bed sheets & Pillows	"	3,207.25		3,207.25	10%	320.73	2,886.53
25	Digital Camera	"	6,775.87		6,775.87	10%	677.59	6,098.29
26	Audio Recorder	"	2,280.21		2,280.21	15%	342.03	1,938.18
27	Computer Upgradation	"	346.12		346.12	60%	207.67	138.45
28	New Motor Cycle	"	24,178.40		24,178.40	15%	3,626.76	20,551.64
29	Tally Package	"	125.98		125.98	60%	75.58	50.38
30	Water Filter	"	1,299.08		1,299.08	10%	129.91	1,169.17
31	A.C. Machines	"	24,012.29		24,012.29	15%	3,601.84	20,410.45
32	Digital Camera	"	3,930.04		3,930.04	10%	393.00	3,537.04
33	Invertor	"	8,978.51		8,978.51	15%	1,346.78	7,631.73
34	Philips Stoves	"	5,708.15		5,708.15	15%	856.22	4,851.93
35	Office Furniture	"	9,841.50		9,841.50	10%	984.15	8,857.35
36	Aquafresh Water Filter	"	14,945.40		14,945.40	10%	1,494.54	13,450.86
37	Digital Camera	"	4,075.11		4,075.11	10%	407.51	3,667.60
38	Invertor	"	35,892.95		35,892.95	15%	5,383.94	30,509.01
39	Laptop	"	13,400.00		13,400.00	60%	8,040.00	5,360.00
40	Furniture	"		16,800.00	16,800.00	10%	1,680.00	15,120.00
75	Bi Cycles	OTELP	7,986.70		7,986.70	10%	798.00	7,188.70
76	Computer & Peripherals (Central)	TATA EDU CATION TRUST- SDTT	4,944.00		4,944.00	60%	2,966.00	1,978.00
77	Motor Cycles (Central)		36,125.00		36,125.00	15%	5,418.75	30,706.25
78	Digital Camera (Central)		10,530.00		10,530.00	10%	1,053.00	9,477.00
79	Furnitures & Fittings (Computer table, chairs) (Central)		11,793.60		11,793.60	10%	1,179.00	10,614.60
80	Computer, Printer and Internet (Individual)		5,664.00		5,664.00	60%	3,386.40	2,277.60
81	Motor Cycles (Individual)		33,762.50		33,762.50	15%	5,064.00	28,698.50
82	Bicycles for MRPs (Individual)		10,800.00		10,800.00	10%	1,080.00	9,720.00
83	Weighing Machine (Individual)		3,102.50		3,102.50	15%	465.00	2,637.50
84	Furnitures & Fittings (Computer table, chairs) (Individual)		8,038.44		8,038.44	10%	803.84	7,234.60
	TOTAL		1,974,340.42	609,946.46	2,584,286.88		248,056.70	2,336,230.18



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ACCOUNTING POLICIES & NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR-2014-15

1) **Accounting Concept**

The Organization follows mercantile system of accounting and recognizes income and expenditure on accrual basis. The accounts are prepared as a going concern and are consistent with generally accepted accounting principles.

2) **Principle Accounting Policies:**

Accounting policies unless specifically stated to be otherwise are consistent and are in consistent with generally accepted accounting policies.

3) **Fixed Assets:**

Fixed Assets are accounted for on Historical cost basis and are reflected in the balance sheet at written down value after charging of depreciation.

4) **Depreciation:**

Depreciation on fixed assets is calculated on the basis of rates as notified under the Income Tax rules and the method is consistently followed by the organization.

5) **Recognition of Income & Expenditure:**

The Organization accounts for Income & Expenditure on Accrual basis. The revenue of the Society is recognized such as grants received from different donor agencies and from Govt. of India & Odisha and Donations and Interest from Bank and are utilized for charitable objects. The grants from foreign sources are received and utilized as per FCRA guidelines.

6) **Investments:**

Society holds no investments as at the end of the Financial Year

7) **Provision of Taxation:**

As the Society is Registered U/S 12 A of Income Tax, the provision for taxation does not arise.



9) **Excess of Income over Expenditure:**

The total receipts are treated as Income of the society. The total revenue Expenditure which is spent during the year is deducted from the said Income and the surplus of Income over said Expenditure is carried over to the Balance sheet by adding to same to the General fund A/c and in case of Excess of Expenditure over income is adjusted to General Fund A/c.

9) **Related Party/Third Party Payments:**

The Society has not paid any amount during the year under reference by way of Salary, remuneration or in any other manner from out of the resources/income of the society to any of the Board members.

10) **General Observations:**

- A) The Society is maintaining proper books of accounts such as Cash book, Ledger, Journal, F.A.R etc., along with the supporting bills, vouchers and any other related documents
- B) The Society usually maintains separate designated Bank account for each projects for operation of its funds
- C) The Society is filing its returns regularly and timely under the F.C.R Act, S.R Act and I.T Act.



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10/6/2013
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