



CA P. Shaila Kumar

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

M.No.: 300 - 53813

CHARTERED ACCOUNTANT

Market Square

Paralakhemundi - 761 200

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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)**", Paralakhemundi, District - Gajapati, Odisha for the period from **01.04.2017 to 31.03.2018** 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 31.03.2018.
- ii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2018.
- iii) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2018.

PARLAKHEMUNDI

DATE: 08/07/2018



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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM APRIL- 2017 to MARCH-2018

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<u>To Opening Balance</u>		<u>By Revenue Expenditure</u>	
" Cash in Hand	9.00	" MISEREOR-KZE (Sustainable Livelihood & Empowerment process for Soura Tribes	2,080,261.00
" Cash at Bank	350,464.28	" REHASWISS (Capacity Building & Mainstreaming of PWDs	1,680,185.00
<u>Grant in Aid Received From</u>		" CTx- Green-Community-based Technologies Exchange	130,684.00
Grants from Foreign Government		" Royal Common Wealth Society for the Blind (National Social Inclusion	1,714,793.00
" MISEREOR-KZE	1,860,139.50	" TATA EDUCATION TRUST-SDTT (Malaria Prevention & Control Programme in Gajapati)	10,082.00
" REHASWISS	1,613,058.46	" ITDA-OTELP PLUS (Orissa Tribal Empowerment & Livelihood Programme)	1,223,949.00
" CTx, Green	221,921.00	" ITDA-OTELP Extension (Orissa Tribal Empowerment & Livelihood Programme)	1,226,572.00
Grants from Local Government Funding Agencies		" ITDA-Focus Area Development Program	1,066,573.00
" Royal Common Wealth Society for the Blind	1,581,645.00	" GENERAL Account - CCD	1,123,919.00
" ITDA-OTELP PLUS	1,219,884.00	" Bank charges	581.00
" ITDA-OTELP-Extension	1,219,884.00	" CAPART	12,500.00
" ITDA-FADP	1,001,603.00	" DRDA-SIRD - Training to PRI Representatives	1,138,747.00
" DRDA-SIRD	637,974.00	" Odisha Millets Mission- ATMA, Gajapati	435,956.00
" DRDA-Block level Social auditor	9,000.00	" NABARD- Training to PWD youth members on Jute Bag making	30,800.00
" Odisha Millets Mission ATMA, Gajapati	816,000.00	" S.S.E.P.D	584,200.00
" NABARD	20,800.00		
" S.S.E.P.D, BBSR	600,000.00		
<u>OTHER RECEIPTS</u>			
" Membership Fees	2,200.00		
" Sale of News Papers	4,945.00		
" Sale of Nursery Plants	72,750.00		
" Bank Interest	52,511.00		
" Internal advance from General a/c for DRD-SIRD Trainings	468,270.00		
" Internal advance from General a/c for FADP Project A/c	67,964.00		



RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Local Contribution			
" GENERAL Project	1,053,200.00		
" MISEREOR-KZE	220,928.00		
" REHASWISS	67,665.00		
" Royal Common Wealth Society for the Blind	2,000.00		
" NABARD	5,100.00	By Closing Balance	
" SIRD	32,383.00	" Cash in Hand	659.00
" SSEPD	1,000.00	" Cash at Bank	742,837.24
	13,203,298.24	TOTAL	13,203,298.24

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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-2017 to MARCH-2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
By Revenue Expenditure		Grant in Aid Received From	
" MISEREOR-KZE (Sustainable Livelihood & Empowerment process for Soura Tribes)	2,080,261.00	Grants from Foreign Government	
" REHASWISS (Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs)	1,680,185.00	" MISEREOR-KZE	1,860,139.50
" CTx- Green-Community-based Technologies Exchange	130,684.00	" REHASWISS	1,613,058.46
" Royal Common Wealth Society for the Blind (National Social Inclusion Programme)	1,714,793.00	" CTx, Green	221,921.00
" TATA EDUCATION TRUST-SDTT (Malaria Prevention & Control Programme in Gajapati)	10,082.00	Grants from Local Government Funding Agencies	
" ITDA-OTELP PLUS (Orissa Tribal Empowerment & Livelihood Programme)	1,068,949.00	" Royal Common Wealth Society for the Blind	1,581,645.00
" ITDA-OTELP Extension (Orissa Tribal Empowerment & Livelihood Programme)	1,071,572.00	" ITDA-OTELP PLUS	1,064,884.00
" ITDA-Focus Area Development Programme	804,158.00	" ITDA-OTELP-Extension	1,064,884.00
" GENERAL Account - CCD	1,071,669.00	" ITDA-FADP	739,188.00
" Bank charges	581.00	" DRDA-SIRD	637,974.00
" CAPART	12,500.00	" DRDA-Block level Social auditor	9,000.00
" DRDA-SIRD - Training to PRI Representatives	670,477.00	" Odisha Millets Mission-ATMA, Ga	816,000.00
" Odisha Millets Mission ATMA, Gajapati	435,956.00	" NABARD	20,800.00
" NABARD- Training to PWD youth members on Jute Bag making	30,800.00	" S.S.E.P.D, BBSR	600,000.00
" S.S.E.P.D	584,200.00	OTHER RECEIPTS	
" Depreciation charges	162,151.16	" Membership Fees	2,200.00
		" Sale of News Papers	4,945.00
		" Sale of Nursery Plants	72,750.00



" Payable Expenses		" Bank Interest	52,511.00
" OTELP Extension Phase-1 Project	232,500.00	<u>Local Contribution</u>	
" OTELP PLUS Project	232,500.00	" GENERAL- Contribution & Donations	1,053,200.00
" ITDA-FADP Project	64,940.00	" MISEREOR-KZE	220,928.00
" DRDA-SIRD	468,270.00	" REHASWISS	67,665.00
" Excess of Income over Expenditure	215,157.80	" Royal Common Wealth Society for the Blind	2,000.00
		" NABARD	5,100.00
		" SIRD	32,383.00
		" SSEPD	1,000.00
		<u>"Grant Receivable</u>	
		" OTELP Extension Phase-1 Project	232,500.00
		" OTELP PLUS Project	232,500.00
		" ITDA-FADP Project	64,940.00
		" DRDA-SIRD	468,270.00
TOTAL	12,742,385.96	TOTAL	12,742,385.96

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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 31.03.2018

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
GENERAL FUND			FIXED ASSETS		
As per last A/c	(828,108.45)		As per Last A/c	2,080,430.21	
Less:- Excess of Income over Expenditure during the year	215,157.80	(612,950.65)			
CURRENT LIABILITIES			Less:- Dep.Charges	162,151.16	1,918,279.05
SBI-SHG ACCOUNT			CURRENT ASSETS		
As per last A/c	11,254,336.00		SBI-SHG ACCOUNT		
Add:- Bank Charges	-		As per last A/c		10,028,096.00
TOTAL	11,254,336.00				
Less:- Repayment	-	11,254,336.00			
As per last A/c					
* Provision for Bad & Doubtful -SHG loan accounts		2,000,581.00	Fixed Deposit		80,000.00
2005-06-Rs. 30,345.00					
2006-07-Rs. 6,84,972.00					
2007-08-Rs. 12,85,264.00					
Out Standings as per last A/c			TDS Receivable		
EGS - OPEPA		390,513.00	As per last A/c	4,779.00	4,779.00
Finance from Magma					
As per last A/c	113,223.94		Grant Receivable from	959,182.00	
Add:- Interest	28,650.00		Less:- During the Year	572,415.00	
Total	141,873.94		Add:- During the Year	998,210.00	1,384,977.00
Less:-Interest	28,650.00		EGS-OPEPA- 3,86,767/-		
Less:-Principle	52,250.00	60,973.94	* OTELP Extension Phase-1 Rs.232500/-		
Temporary Advance for FADP Project from General A/c			* OTELP PLUS Rs.232500/-		
As per last A/c	-		* ITDA-FADP Project Rs.64940/-		
Add:-During the year	67,964.00	67,964.00	* DRDA-SIRD Rs.468270/-		
* Payable Expenses					
As per last A/c	572,415.00		CLOSING BALANCE		
Less:- During the Year	572,415.00		* Cash in Hand	659.00	
Add during the year			* Cash at Bank	742,837.24	743,496.24
* OTELP Extension Phase-1	232,500.00				
* OTELP PLUS Project	232,500.00				
* ITDA-FADP Project	64,940.00				
* DRDA-SIRD	468,270.00	998,210.00			
TOTAL		14,159,627.29	TOTAL		14,159,627.29

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ACCOUNTING POLICIES & NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR-2017-18

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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