



**CA P. Shaila Kumar**

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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 **01.04.2018 to 31.03.2019** 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 31.03.2019.
- ii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2019.
- iii) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2019.

PARLAKHEMUNDI

DATE: 17/07/2019



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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- 2018 to MARCH-2019

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
<b>To Opening Balance</b>		<b>By Revenue Expenditure</b>	
" Cash in Hand	659.00	" MISEREOR-KZE (Sustainable Livelihood & Empowerment process for Soura Tribes)	2,186,023.00
" Cash at Bank	742,837.24	" MISEREOR (TITILE Emergency Relief Fund)	1,507,199.89
<b>Grant in Aid Received From</b>		" REHASWISS ( Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs)	2,944,611.00
<b>Grants from Foreign Government</b>		" Royal Common Wealth Society for the Blind (National Social Inclusion Programme)	2,633,897.00
" MISEREOR-KZE	2,148,211.00	" CTx- Green-Community-based Technologies Exchange	16,800.00
" MISEREOR-TITILE Relief Fund	1,507,199.89	" Odisha Millets Mission(DDA-ATMA , Gajapati) Special Programme for Promotion of Millets in Tribal Area	872,171.00
" REHASWISS	1,949,293.45	" S.S.E.P.D Rehabilitation of Physically and Mentally challenged Socially disadvantaged persons (Mobile Therapy Camps)	465,270.00
" Royal Common Wealth Society for the Blind	2,795,005.00	" SIRD-ORDA Capacity Building trainings to Elected PRI Representatives	468,270.00
<b>Grants from Local Government Funding Agencies</b>		" OTELP PLUS (Orissa Tribal Empowerment & Livelihood Programme)	223,791.00
" Odisha Millets Mission-ATMA, Gajapati	1,544,000.00	" ITDA-Focus Area Development Programme	622,148.00
" ITDA-OTELP PLUS	222,338.00	" GENERAL Account - CCD	1,042,968.00
" ITDA-FADP	479,698.00	" SBI-SHG ACCOUNT	
" DRDA-SIRD	450,391.00	" SHG linkage amount repayment to SBI	4,000,000.00
" S.S.E.P.D, BBSR	450,000.00	<b>By Capital Cost</b>	
<b>OTHER RECEIPTS</b>		MISEREOR-KZE	
" Membership Fees	2,000.00	" Motor Cycle	79,132.00
" Sale of News Papers	5,760.00	" Computer, Printer with Scanner	44,700.00
" Bank Interest	96,405.00	" Office Furniture (Chairs, Fans & Beds)	45,690.00
" Sale of Nursery Plants	220,000.00		
" Loans and Borrowings (SBI-SHG)	3,860,000.00		
<b>SBI-SHG ACCOUNT</b>			
" Linkage amount received from SHGs	140,000.00		
<b>Local Contribution</b>		<b>By Closing Balance</b>	
" GENERAL- Contribution & Donations	958,093.00	" Cash in Hand	9.00
" MISEREOR-KZE	256,300.00	" Cash at Bank	1,754,783.69
" REHASWISS	993,430.00		
" FADP	67,964.00		
" SIRD	17,879.00		
	<b>18,907,463.58</b>	<b>TOTAL</b>	<b>18,907,463.58</b>

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1.12.17/17/2019  
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## CENTRE FOR COMMUNITY DEVELOPMENT (CCD)

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**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM APRIL- 18 to MARCH-19**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>By. Revenue Expenditure</b>		<b>Grant in Aid Received From</b>	
" MISEREOR-KZE (Sustainable Livelihood & Empowerment process for Soura Tribes	2,186,023.00	<b>Grants from Foreign Government</b>	
" MISEREOR (TITILE Emergency Relief Fund)	1,507,199.89	" MISEREOR-KZE	2,148,211.00
" REHASWISS ( Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs)	2,944,611.00	" MISEREOR-TITILE Relief Fund	1,507,199.89
" Royal Common Wealth Society for the Blind (National Social Inclusion Programme)	2,633,897.00	" REHASWISS	1,949,293.45
" CTx- Green-Community-based Technologies Exchange	16,800.00	" Royal Common Wealth Society for the Blind	2,795,005.00
" Odisha Millets Mission(DDA-ATMA , Gajapati) Special Programme for Promotion of Millets in Tribal Area	872,171.00	" Odisha Millets Mission-ATMA, G	1,544,000.00
" S.S.E.P.D Rehabilitation of Physically and Mentally challenged Socially disadvantaged persons (Mobile Therapy Camps)	465,270.00	" ITDA-OTELP PLUS	222,338.00
" ITDA-Focus Area Development Programme	563,354.00	" ITDA-FADP	479,698.00
" GENERAL Account - CCD To Provision for Bad & Doubtful SHG accounts	981,994.06	" S.S.E.P.D, BBSR	450,000.00
<b>Payable Accounts</b>		<b>OTHER RECEIPTS</b>	
" SIRD - DRDA	205,648.00	" Membership Fees	2,000.00
" ITDA -FADP	80,243.00	" Sale of News Papers	5,760.00
" Depreciation charges	132,655.14	" Bank Interest	96,405.00
		" Sale of Nursery Plants	220,000.00
		<b>Local Contribution</b>	
		" GENERAL- Contribution & Donations	958,093.00
		" MISEREOR-KZE	256,300.00
		" REHASWISS	993,430.00
		" FADP	67,964.00
		" SIRD	17,879.00
		<b>Payable Accounts</b>	
		" SIRD - DRDA	205,648.00
		" ITDA -FADP	80,243.00
		" Excess of Expenditure over Income	1,224,158.75
<b>TOTAL</b>	<b>15,223,626.09</b>	<b>TOTAL</b>	<b>15,223,626.09</b>

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**CENTRE FOR COMMUNITY DEVELOPMENT (CCD)**  
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**CONSOLIDATED BALANCE SHEET AS ON 31.03.2019**

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
As per last A/c	(612,950.65)		As per Last A/c	1,918,279.05	
Less:- Excess of Income over Expenditure	1,224,158.75		Add:- During the Year	169,522.00	
Add:- Provisions for Bad & Doubtful SHG accounts	2,000,581.00	163,471.60	Less:- Dep.Charges	132,655.14	1,955,145.91
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS</b>		
<b>SBI-SHG ACCOUNT</b>			<b>SBI-SHG ACCOUNT</b>		
As per last A/c	11,254,336.00		As per last A/c	10,028,096.00	
<b>TOTAL</b>	<b>11,254,336.00</b>		<b>TOTAL</b>	<b>10,028,096.00</b>	
Less:- Repayment to SBI	4,000,000.00		Less :- Recovered	140,000.00	
Less:- Write-off by SBI (OTS)	7,254,336.00	-	Less:- Write-off by SBI (OTS)	7,254,336.00	
Out Standings as per last A/c			Less:- Provision for Bad & Doubtful SHG accounts	2,633,760.00	-
EGS - OPEPA <b>Finance from Magma</b>	60,973.94	390,513.00	<b>TDS Receivable</b>		
As per last A/c			As per last A/c	4,779.00	4,779.00
Add:- Interest	11,974.06		<b>Grant Receivable</b>	1,384,977.00	
Total	72,948.00		Less:- During the Year	765,710.00	
Less:-Interest	11,974.06		Add:- During the Year	285,891.00	905,158.00
Less:-Principle	60,973.94	-	Fixed Deposit		80,000.00
<b>* Payable Expenses</b>					
As per last A/c	998,210.00				
Less:- During the Year	998,210.00				
Add during the year					
" SIRD - DRDA	205,648.00				
" ITDA -FADP	80,243.00	285,891.00			
<b>LOANS &amp; BORROWINGS</b>			<b>CLOSING BALANCE</b>		
Loans & Borrowings from others		3,860,000.00	" Cash in Hand	9.00	
			" Cash at Bank	1,754,783.69	1,754,792.69
<b>TOTAL</b>		<b>4,699,875.60</b>	<b>TOTAL</b>		<b>4,699,875.60</b>

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## **ACCOUNTING POLICIES & NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR-2018-19**

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.



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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) As per OTS proceedings initiated by SBI, SARB-BBSR the CCD has had raised loans from Staff & others to the tune of Rs.38.60 lakhs and settled the dues to the tune of Rs.40 lakhs and the rest of the amount to the tune of Rs. 72,51,336/- has been disclosed in the statement of accounts and the balance amount receivable from SHGs were write-off treating them as non recoverable as proposed by the Board.

11) **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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