



**CA P. Shaila Kumar**

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

M.No.: 300 - 53813

CHARTERED ACCOUNTANT

Market Square  
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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 **01.04.2021 to 31.03.2022** 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 31.03.2022.
- ii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2022.
- iii) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2022.

PARLAKHEMUNDI

DATE: 22/7/2022



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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- 2021 to MARCH-2022

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	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 ) (F.C)	25,62,558.11	30,91,820.11
" Cash at Bank	17,10,538.85	" MISEREOR-KZE-Local Contribution (Sustainable Livelihood & Empowerment process for Soura Tribes ) ( L.C)	5,29,262.00	-
<u>To. Grant in Aid Received from Foreign Contribution</u>		" REHASWISS ( Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs) (F.C)		14,82,756.00
- Grant in Aid Received from F.C		KKS-BMZ (FC)	42,55,386.00	50,23,377.00
- MISEREOR - KZE	26,26,521.25	KKS-BMZ (LC)	7,67,991.00	-
- REHASWISS	13,59,316.92	" CTx- Green-Community-based Technologies Exchange (F.C)		34,800.00
- KKS-BMZ	79,00,000.00	" Odisha Millets Mission(DDA-ATMA , Gajapati) Special Programme for Promotion of Millets in Tribal Area (L.C)	-	9,34,988.00
<u>To. Grant in Aid from Local Government Funding Agencies</u>		" S.S.E.P.D Rehabilitation of Physically and Mentally challenged Socially disadvantaged persons (Mobile Therapy Camps) (L.C)	-	9,06,348.00
" Odisha Millets Mission- ATMA, Gajapati	6,84,000.00	" ITDA-Focus Area Development Programme (L.C)	-	8,99,393.76
" ITDA-FADP	8,75,000.00	" GENERAL Account (L.C)	-	8,61,430.60
" S.S.E.P.D	8,98,608.00			



*A. Jagannadh Raju*  
SECRETARY  
Centre for Community Development

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
" MSDE-Skill India - JSS Gajapati	20,00,000.00	" MSDE-JSS - SKILL INDIA Security Deposit		30,00,000.00
<b>To. OTHER RECEIPTS</b>		<b>Capital Expenditure</b>		49,03,584.00
" Bank Interest	93,432.00	- MISEREOR - KZE	3,21,512.00	
" Membership Fees	2,200.00	- KKS-BMZ	25,72,585.00	
" Sale of 2 Wheelers	22,250.00	- GENERAL-JSS - GAJAPATI	19,96,487.00	
" Sale of 4 Wheeler	3,30,000.00	- GENERAL	13,000.00	
" Sale of News Papers	6,693.00	- EGS-UGB		200.60
" Sale of Nursery Plants	3,51,500.00	- T.C.S		17,845.00
" Sale of Old Iron and wooden wastage materials	1,02,750.00			
" Temporary advance for JSS Security Deposit	30,50,000.00			
<b>To. Local Contribution</b>		<b>By.Closing Balance</b>		
" GENERAL-	1,23,650.00	" Cash in Hand		694.00
" MISEREOR-KZE	5,24,951.00	" Cash at Bank		24,74,174.95
" REHASWISS	1,25,092.00	" Salary Advance		7,000.00
" KKS-BMZ	8,51,900.00			
<b>TOTAL</b>	<b>2,36,38,412.02</b>	<b>TOTAL</b>		<b>2,36,38,412.02</b>

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*A. Jagannadha K.*  
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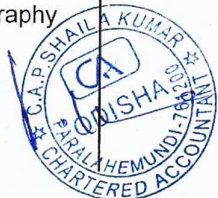
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## CENTRE FOR COMMUNITY DEVELOPMENT (CCD)

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

### CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM APRIL- 2021 to MARCH-2022

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
<b>By. Revenue Expenditure</b>			<b>- Grant in Aid Received from F.C</b>	
" MISEREOR-KZE (Sustainable Livelihood & Empowerment process for Soura Tribes ) (F.C)	25,62,558.11	<b>30,91,820.11</b>	- MISEREOR - KZE	26,26,521.25
" MISEREOR-KZE-Local Contribution (Sustainable Livelihood & Empowerment process for Soura Tribes ) ( L.C)	5,29,262.00	-	- REHASWISS	13,59,316.92
" REHASWISS ( Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs) (F.C)		14,82,756.00	- KKS-BMZ	79,00,000.00
KKS-BMZ (FC)	42,55,386.00	<b>50,23,377.00</b>	<b>To. Grant in Aid from Local Government Funding Agencies</b>	
KKS-BMZ (LC)	7,67,991.00	-	" Odisha Millets Mission- ATMA, Gajapati	6,84,000.00
" CTx- Green-Community-based Technologies Exchange (F.C)		34,800.00	" ITDA-FADP	6,12,500.00
" Odisha Millets Mission(DDA-ATMA , Gajapati) Special Programme for Promotion of Millets in Tribal Area (L.C)	-	9,34,988.00	" S.S.E.P.D	8,98,608.00
" S.S.E.P.D Rehabilitation of Physically and Mentally challenged Socially disadvantaged persons (Mobile Therapy Camps) (L.C)	-	9,06,348.00	" MSDE-Skill India - JSS Gajapati	20,00,000.00
" ITDA-Focus Area Development Programme (L.C)	-	6,36,893.76	<b>To. OTHER RECEIPTS</b>	
			" Bank Interest	93,432.00



*A. Ingannadha Raju*  
**SECRETARY**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT
" GENERAL Account (L.C) =861430.60-3746	-	8,61,348.60	" Interest on Security Deposit	1,23,993.00
- EGS-UGB	-	200.60	" Membership Fees	2,200.00
<b>PAYABLE ACCOUNTS</b>	-			
" ITDA -FADP	-	3,72,500.00	" Sale of 4 Wheeler	59,541.28
" Depreciation charges	-	6,84,722.62	" Sale of News Papers	6,693.00
" Excess of Income over Expenditure	-	47,89,393.76	" Sale of Nursery Plants	3,51,500.00
			" Sale of Old Iron and wooden wastage materials	1,02,750.00
			<b>To. Local Contribution</b>	
			" GENERAL-	1,23,650.00
			" MISEREOR-KZE	5,24,951.00
			" REHASWISS	1,25,092.00
			" KKS-BMZ	8,51,900.00
			<b>Receivable Accounts</b>	
			" ITDA -FADP	3,72,500.00
<b>TOTAL</b>		<b>1,88,19,148.45</b>	<b>TOTAL</b>	<b>1,88,19,148.45</b>

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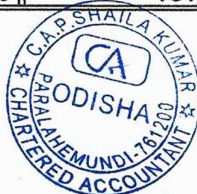
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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)  
Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200  
CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
As per last B/s	14,50,971.47		As per Last B/s	12,65,726.62	
Add:- Excess of Income over Expenditure	47,89,393.76	62,40,365.23	Less:- Sale of Vehicles	2,92,708.72	
<b>CURRENT LIABILITIES</b>			Add:- During the Year	49,03,584.00	
Out Standings as per last B/s			Less:- Dep.Charges	6,84,722.62	51,91,879.28
<b>" Expenses Payable</b>			<b>CURRENT ASSETS</b>		
As per last B/s			<b>TDS Receivable</b>		
Balance	6,53,013.00		As per last B/s	4,779.00	
EGS- 3,90,513.00			<b>Add:- During the Year:- TDS</b>	12,400.00	
FADP- 2,62,500.00			<b>Add:- During the Year:- TCS</b>	17,845.00	35,024.00
<b>TOTAL- 6,53,013.00</b>			<b>Grant Receivable</b>		
Less:- paid during the Year FADP-	2,62,500.00		Balance		
Less:- Writeoff of Old -Non Functioning project accounts- EGS	3,90,513.00		EGS- 3,86,767.00	6,52,931.00	
Additions during the year - ITDA -FADP	3,72,500.00	3,72,500.00	OTELP- 3,664.00		
<b>LOANS &amp; BORROWINGS</b>			FADP- 2,62,500.00		
As per last B/s	16,10,000.00		<b>TOTAL- 6,52,931.00</b>		
<b>Add :- During the year</b>	<b>30,50,000.00</b>	<b>46,60,000.00</b>	Less:- Received during the Year	2,62,500.00	
			FADP-		
			Less:- EGS	3,86,767.00	
			Less:- OTELP	3,664.00	
			Add:- During the Year	3,72,500.00	3,72,500.00
			" MSDE-JSS - SKILL		
			INDIA Security Deposit	30,00,000.00	
			Add:- Interest	1,23,993.00	
			Less:- TDS	12,400.00	31,11,593.00
			Fixed Deposit		80,000.00
			<b>By.Closing Balance</b>		
			" Cash in Hand	694.00	
			" Cash at Bank	24,74,174.95	
			" Salary Advance	7,000.00	24,81,868.95
<b>TOTAL</b>		<b>1,12,72,865.23</b>	<b>TOTAL</b>		<b>1,12,72,865.23</b>

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