



CA P. Shaila Kumar

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

M.No.: 300 - 53813

CHARTERED ACCOUNTANT

Market Square
Paralakhemundi - 761 200
Dist. Gajapati, Odisha

06815 - 222510(O)

06815 - 224222(R)

Mob : 9437370641

e-mail: pshailakumar_ca@yahoo.co.in
pshailakumar.ca@gmail.com

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 **01.04.2020 to 31.03.2021** 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 31.03.2021.
- ii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2021.
- iii) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2021.

PARLAKHEMUNDI

DATE: 17/7/2021



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UDIN: 21053813AAAAEI2747

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Phone: 06815 222510 (O), 06815-224244 (R)
Mobile: 9437370641
Email: pshailakumar_ca@yahoo.co.in

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- 2020 to MARCH-2021

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<u>To Opening Balance</u>		<u>By. Revenue Expenditure</u>		
" Cash in Hand	5,249.00	" MISEREOR-KZE (Sustainable Livelihood & Empowerment process for Soura Tribes) (F.C)	14,90,372.00	17,12,614.00
" Cash at Bank	11,64,913.52	" MISEREOR-KZE-Local Contribution (Sustainable Livelihood & Empowerment process for Soura Tribes) (L.C)	2,22,242.00	-
" Advance	16,500.00	" REHASWISS (Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs) (F.C)	-	4,60,350.00
To. Grant in Aid Received from Foreign Contribution		" Royal Common Wealth Society for the Blind (National Social Inclusion Programme) (F.C)	7,73,952.00	10,46,314.00
- MISEREOR - KZE	16,81,373.50	" Royal Common Wealth Society for the Blind (National Social Inclusion Programme) -Local Fund (L.C)	2,72,362.00	-
- REHASWISS	2,57,334.45	" Royal Common Wealth Society for the Blind - European Union (F.C)	-	50,043.00
- Royal Common Wealth Society for the Blind- Sightsaver-NSIP	7,46,116.00	" CTx- Green-Community- based Technologies Exchange (F.C)	-	7,502.00
- Royal Common Wealth Society for the Blind- Sightsaver-EU	37,391.00	" Odisha Millets Mission(DDA-ATMA , Gajapati) Special Programme for Promotion of Millets in Tribal Area (L.C)	-	14,38,872.00



RECEIPTS	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To. Grant in Aid from Local Government Funding Agencies		" S.S.E.P.D Rehabilitation of Physically and Mentally challenged Socially disadvantaged persons (Mobile Therapy Camps) (L.C)	-	8,92,140.00
- Royal Common Wealth Society for the Blind-Sightsaver-NSIP	2,69,178.00	" ITDA-Focus Area Development Programme (L.C)	-	7,41,839.00
" Odisha Millets Mission-ATMA, Gajapati	19,41,540.00	" GENERAL Account (L.C)	-	8,26,680.00
" ITDA-FADP	9,03,250.00	" OPEPA-EGS - Bank Charges	-	200.60
" S.S.E.P.D,	9,00,000.00	" SDTT- Bank Charges	-	105.02
To. OTHER RECEIPTS		" LSDA Bank Charges	-	115.00
" Bank Interest	54,060.00	" CAPART-Bank Charges	-	115.00
" Membership Fees	2,200.00	" WADI-Bank Charges	-	2,178.00
" Sale of Land	24,00,000.00	" ITDA-CLAP Bank Charges	-	115.00
" Sale of News Papers	5,000.00	" ITDA-OTELP	-	115.00
" Sale of Nursery Plants	1,87,270.00	BY. LOANS & ADVANCES	-	
To. Local Contribution		" Internal Loan repayment to others	-	22,50,000.00
" GENERAL-Contribution & Donations	2,79,870.00			
" MISEREOR-KZE	2,24,600.00			
" REHASWISS	36,000.00			
" ITDA-FADP	25,000.00			
" ITDA-OTELP	2,000.00	By.Closing Balance		
" Sightsavers-NSIP	500.00	" Cash in Hand		9.00
" SDTT	500.00	" Cash at Bank		17,10,538.85
TOTAL	1,11,39,845.47	TOTAL		1,11,39,845.47

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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- 2020 to MARCH-2021

PAYMENTS	AMOUNT	AMOUNT	INCOME	AMOUNT
<u>By. Revenue Expenditure</u>			<u>To. Grant in Aid Received from Foreign Contribution</u>	
" MISEREOR-KZE (Sustainable Livelihood & Empowerment process for Soura Tribes) (F.C)	14,90,372.00	17,12,614.00	- MISEREOR - KZE	16,81,373.50
" MISEREOR-KZE-Local Contribution (Sustainable Livelihood & Empowerment process for Soura Tribes) (L.C)	2,22,242.00	-	- REHASWISS	2,57,334.45
" REHASWISS (Capacity Building & Mainstreaming of PWDs and Vocational training to PWDs) (F.C)	-	4,60,350.00	- Royal Common Wealth Society for the Blind- Sightsaver-NSIP	7,46,116.00
" Royal Common Wealth Society for the Blind (National Social Inclusion Programme) (F.C)	7,73,952.00	10,46,314.00	- Royal Common Wealth Society for the Blind- Sightsaver-EU	37,391.00
" Royal Common Wealth Society for the Blind (National Social Inclusion Programme) -Local Fund (L.C)	2,72,362.00	-	<u>To. Grant in Aid from Local Government Funding Agencies</u>	
" Royal Common Wealth Society for the Blind - European Union (F.C)	-	50,043.00	- Royal Common Wealth Society for the Blind- Sightsaver-NSIP	2,69,178.00
" CTx- Green-Community-based Technologies Exchange (F.C)	-	7,502.00	" Odisha Millets Mission- ATMA, Gajapati	19,41,540.00



PAYMENTS	AMOUNT	AMOUNT	INCOME	AMOUNT
" Odisha Millets Mission(DDA-ATMA , Gajapati)	-	14,38,872.00	" ITDA-FADP	7,93,282.00
Special Programme for Promotion of Millets in Tribal Area (L.C)	-			
" S.S.E.P.D	-	8,92,140.00	" S.S.E.P.D,	9,00,000.00
Rehabilitation of Physically and Mentally challenged Socially disadvantaged persons (Mobile Therapy Camps) (L.C)	-			
" ITDA-Focus Area Development Programme (L.C)	-	6,31,871.00	<u>To. OTHER RECEIPTS</u>	
" GENERAL Account (L.C)	-	8,26,680.00	" Bank Interest	54,060.00
" OPEPA-EGS - Bank Charges	-	200.60	" Membership Fees	2,200.00
" SDTT- Bank Charges	-	105.02	" Profit on Sale of Land	19,81,814.48
" LSDA Bank Charges	-	115.00	" Sale of News Papers	5,000.00
" CAPART-Bank Charges	-	115.00	" Sale of Nursery Plants	1,87,270.00
" WADI-Bank Charges	-	2,178.00	<u>To. Local Contribution</u>	
" ITDA-CLAP Bank Charges	-	115.00	" GENERAL- Contribution & Donations	2,79,870.00
" ITDA-OTELP	-	115.00	" MISEREOR-KZE	2,24,600.00
<u>PAYABLE ACCOUNTS</u>	-		" REHASWISS	36,000.00
" ITDA -FADP	-	2,62,500.00	" ITDA-FADP	25,000.00
" Depreciation charges	-	1,19,854.60	" ITDA-OTELP	2,000.00
" Excess of Income over Expenditure	-	22,35,845.21	" Sightsavers-NSIP	500.00
			" SDTT	500.00
			<u>Receivable Accounts</u>	
			" ITDA -FADP	2,62,500.00
TOTAL		96,87,529.43	TOTAL	96,87,529.43

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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
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CONSOLIDATED BALANCE SHEET AS ON 31.03.2021

LIABILITIES	Rs.....P	Rs.....P	ASSETS	Rs.....P	Rs.....P
GENERAL FUND			FIXED ASSETS		
As per last B/s	(7,84,873.74)		As per Last B/s	18,03,766.74	
			Less:- Sale of Land & Building	4,18,185.52	
Add:- Excess of Income over Expenditure	22,35,845.21	14,50,971.47	Less:- Dep.Charges	1,19,854.60	12,65,726.62
CURRENT LIABILITIES			CURRENT ASSETS		
Out Standings as per last B/s			TDS Receivable		4,779.00
" Expenses Payable			Grant Receivable		
As per last B/s			EGS-		
EGS-OPEPA-	5,00,481.00		3,86,767.00		
3,90,513.00			OTELP-	5,00,399.00	
FADP-			3,664.00		
1,09,968.00			FADP-		
			1,09,968.00		
Less:- paid during the Year	1,09,968.00		Less:- Received during the Year	1,09,968.00	
FADP-			FADP-1,09,968.00		
1,09,968.00					
Additions during the year	2,62,500.00	6,53,013.00	Addition:- During the Year	2,62,500.00	6,52,931.00
" ITDA -FADP			FADP-		
			2,62,500.00		
Balance			Balance		
EGS- 3,90,513.00			EGS- 3,86,767.00		
FADP- 2,62,500.00			OTELP- 3,664.00		
TOTAL- 6,53,013.00			FADP- 2,62,500.00		
			TOTAL- 6,52,931.00		
LOANS & BORROWINGS			Fixed Deposit		80,000.00
As per last B/s	38,60,000.00		By.Closing Balance		
Less :- Repayment	22,50,000.00	16,10,000.00	" Cash in Hand	9.00	
			" Cash at Bank	17,10,538.85	17,10,547.85
TOTAL		37,13,984.47	TOTAL		37,13,984.47

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ACCOUNTING POLICIES & NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR-2020-21

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 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 and there is no change in method of calculation w.r to that of preceding previous year.

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. India & Odisha and Donations & Contributions and other receipts such as Membership fee, sale of News Papers and Nursery plants, Interest from Bank and are utilized for charitable objects. The grants from foreign sources are received and utilized as per FCRA guidelines. In addition to above the Organization has had received an amount of Rs 24,00,000.00 from the sale of Assets (Land & Building) during the F.Y 2020-21.

6) **Investments:**

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



7) **Provision for Taxation:**

As the Society is Registered U/S 12 A of Income Tax, the provision for taxation does not arise as because the net income of the Trust is exempted from Tax.

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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