



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 " **F.C. ACCOUNT- 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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UDIN: 22053813ASXJMK6433

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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 PEIOD FROM 01.04.2021 TO 31.03.2022
F.C. ACCOUNT

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
To Opening Balance		3,27,638.24	By. Revenue Expenditure		82,10,408.11
- Cash in Hand	-		- MISEREOR - KZE	25,62,558.11	
- Cash at Bank			- REHASWISS	13,57,664.00	
(INDIAN BANK, A/C NO:- 575326234)			- KKS-BMZ	42,55,386.00	
- REHASWISS	3,650.37		- CTx-Green	34,800.00	
- Royal Common Wealth Society for the Blind- Sightsaver-EU	284.00		- Payment to General Project Account		22,250.00
- CTX-Green	65,349.00		Capital Expenditure		
- DEG-IFC	0.20		- MISEREOR - KZE	3,21,512.00	28,94,097.00
(INDIAN BANK, Utilization. A/C NO:- 6551678134)	4,251.17		- KKS-BMZ	25,72,585.00	
- MISEREOR - KZE	2,54,103.50		T.C.S Charges	17,845.00	17,845.00
- Grant in Aid Received from F.C		1,18,85,838.17	- Closing Balance		
- MISEREOR - KZE	26,26,521.25		- Cash in Hand	-	11,33,948.30
- REHASWISS	13,59,316.92		- KKS-BMZ	685.00	
- KKS-BMZ	79,00,000.00		- Cash at Bank		
- Bank Interest		42,822.00	(INDIAN BANK, FC A/C NO:-575326234)		
- MISEREOR-KZE	4,444.00		- REHASWISS	12,036.29	
- REHASWISS	6,733.00		- CTX-Green	37,444.00	
- KKS-BMZ	24,750.00		- DEG-IFC	0.20	
- CTX Green	6,895.00		- Royal Common Wealth Society for the Blind- Sightsaver-EU	284.00	
- Sale of Old Motor Cycles		22,250.00	- (INDIAN BANK, Utilization A/C NO:- 7046607910 KKS-BMZ (INDIAN BANK, Utilization A/C NO:- 6551678134)	10,72,359.00	
			- MISEREOR - KZE	5,249.81	
			- FCRA-SBI-NDMB KKS-BMZ	5,890.00	
TOTAL	1,22,56,298.41	1,22,78,548.41	TOTAL	1,22,56,298.41	1,22,78,548.41

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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 PEIOD FROM 01.04.2021 TO 31.03.2022
F.C. ACCOUNT

EXPENDITURE	AMOUNT	TOTAL AMOUNT	INCOME	AMOUNT	TOTAL AMOUNT
<u>By. Revenue Expenditure</u>		82,32,658.11	- Grant in Aid Received <u>from F.C</u>		1,18,85,838.17
- MISEREOR - KZE	25,62,558.11		- MISEREOR - KZE	26,26,521.25	
- REHASWISS	13,57,664.00		- REHASWISS	13,59,316.92	
- KKS-BMZ	42,55,386.00		- KKS-BMZ	79,00,000.00	
- CTx-Green	34,800.00		<u>- Bank Interest</u>		42,822.00
- Payment to General Project Account	22,250.00		- MISEREOR-KZE	4,444.00	
- Depreciation Charges	3,42,980.81	3,42,980.81	- REHASWISS	6,733.00	
- Excess of Income over Expenditure during the	33,53,021.25	33,53,021.25	- KKS-BMZ	24,750.00	
			- CTX Green	6,895.00	
TOTAL	1,19,28,660.17	1,19,28,660.17	TOTAL	1,19,28,660.17	1,19,28,660.17

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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

F.C. ACCOUNT

LIABILITIES	Rs..P	Rs....P	ASSETS	Rs..P	Rs....P
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>		
As per Last B/s	5,97,535.71		As per Last B/s	2,69,897.47	
			Add:- During the Year	28,94,097.00	
			Less:- Sale of Assets	22,250.00	
Add :- Excess of Income over Expenditure during the Year	33,53,021.25	39,50,556.96	TOTAL	31,41,744.47	
<u>CURRENT LIABILITIES</u>			Less:- Depreciation	3,42,980.81	27,98,763.66
			T.C.S Charges		17,845.00
			- Closing Balance		11,33,948.30
			- Cash in Hand	-	
			- KKS-BMZ	685.00	
			- Cash at Bank		
			(INDIAN BANK, FC		
			A/C NO:-575326234)		
			- REHASWISS	12,036.29	
			- CTX-Green	37,444.00	
			- DEG-IFC	0.20	
			- Royal Common		
			Wealth Society	284.00	
			for the Blind-		
			Sightsaver-EU		
			- (INDIAN BANK,		
			(Utilization A/C NO:-		
			7046607910	10,72,359.00	
			KKS-BMZ		
			- (INDIAN BANK,		
			(Utilization A/C NO:-		
			6551678134)	5,249.81	
			- MISEREOR - KZE		
			- FCRA-SBI-NDMB		
			KKS-BMZ	5,890.00	
TOTAL		39,50,556.96	TOTAL		39,50,556.96

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CENTRE FOR COMMUNITY DEVELOPMENT (CCD)

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

SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

F.C. ACCOUNT

SL	PARTICULARS	PROJECT	WDV as on 01.04.2021	ADDITION	SALE	TOTAL	RATE OF DEP.	DEP. DURING THE YEAR	WDV as on 31.03.2022
1	Filing Cabinet & Almirah	ACTION AID	1,122.66	-	-	1,122.66	10%	112.27	1,010.39
2	Furniture	"	1,286.42	-	-	1,286.42	10%	128.64	1,157.78
3	Bi Cycles	"	863.19	-	-	863.19	10%	86.32	776.87
4	Motor Cycles	"	1,813.11	-	-	1,813.11	15%	271.97	1,541.14
5	Motor Cycles	MISEREOR	9,010.12	-	-	9,010.12	15%	1,351.52	7,658.60
6	Furniture	"	1,590.61	-	-	1,590.61	10%	159.06	1,431.55
7	Bi Cycles	"	879.15	-	-	879.15	10%	87.92	791.24
8	Furniture	"	2,001.73	-	-	2,001.73	10%	200.17	1,801.56
9	Camera	"	3,389.16	-	-	3,389.16	10%	338.92	3,050.24
10	Motor Cycle	"	12,715.78	-	-	12,715.78	15%	1,907.37	10,808.41
11	Motor Cycles	IDE (I)	1,401.48	-	-	1,401.48	15%	210.22	1,191.26
12	Leaf Plate making Machine	Caritas India	2,954.56	-	-	2,954.56	10%	295.46	2,659.10
13	Bi Cycles	Royal Common Wealth Society for the Blind	5,948.13	-	-	5,948.13	10%	594.81	5,353.31
14	Motor Cycles-4	"	22,744.47	-	6,000.00	16,744.47	15%	2,511.67	14,232.80
15	Office Furniture	"	3,476.24	-	-	3,476.24	10%	347.62	3,128.62
16	Digital Camera	"	3,719.24	-	-	3,719.24	10%	371.92	3,347.32
17	Furniture	"	11,638.12	-	-	11,638.12	10%	1,163.81	10,474.31
18	Leaf Plate making Machine	Austrian High Commission	19,122.84	-	-	19,122.84	10%	1,912.28	17,210.55
19	Tailoring Machines	REHASWIS	5,230.18	-	-	5,230.18	10%	523.02	4,707.16
20	Motor Cycle	MISEREOR-KZE	81,061.90	89,700.00	16,250.00	1,54,511.90	15%	23,176.79	1,31,335.12
21	Computer, Printer with Scanner	"	17,134.23	49,816.00	-	66,950.23	40%	26,780.09	40,170.14
22	PICO projects	"	977.60	-	-	977.60	40%	391.04	586.56
23	Furniture	"	45,866.25	33,988.00	-	79,854.25	10%	7,985.43	71,868.83
24	Office Renovation	"	-	1,48,008.00	-	1,48,008.00	10%	14,800.80	1,33,207.20
25	Bio-Gas Machine	CTx-Green	13,950.30	-	-	13,950.30	10%	1,395.03	12,555.27
26	HP Colour Printer	KKS-BMZ	-	19,500.00	-	19,500.00	40%	7,800.00	11,700.00
27	HP Laser Printer	"	-	18,500.00	-	18,500.00	40%	7,400.00	11,100.00
28	Lenova Laptop	"	-	33,000.00	-	33,000.00	40%	13,200.00	19,800.00
29	All in One Desktop	"	-	48,400.00	-	48,400.00	40%	19,360.00	29,040.00

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SL	PARTICULARS	PROJECT	WDV as on 01.04.2021	ADDITION	SALE	TOTAL	RATE OF DEP.	DEP. DURING THE YEAR	WDV as on 31.03.2022
30	Digital Camera	"	-	37,000.00	-	37,000.00	10%	3,700.00	33,300.00
31	Office Furniture (5 Tables & 5 Stype Chairs)	"	-	50,858.00	-	50,858.00	10%	5,085.80	45,772.20
32	Wall Fans-4 nos	"	-	13,000.00	-	13,000.00	15%	1,950.00	11,050.00
33	4 Wheeler Vehicle- (Scorpio-S11)	"	-	20,72,909.00	-	20,72,909.00	15% (Purchase after Oct=7.5%)	1,55,468.18	19,17,440.83
34	2 wheeler Motor Cycles-3 nos	"	-	2,79,418.00	-	2,79,418.00	15%	41,912.70	2,37,505.30
	TOTAL		2,69,897.47	28,94,097.00	22,250.00	31,41,744.47		3,42,980.81	27,98,763.66


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