



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)

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Mob : 9437370641

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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 **01.04.2022 to 31.03.2023** 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 31.03.2023.
- ii) In the case of Income and Expenditure of the state of affairs for the period ending 31.03.2023.
- iii) In the case of Balance Sheet of the state of affairs of the organization as at 31.03.2023.

PARLAKHEMUNDI

DATE: 11/8/2023



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CENTRE FOR **C**OMMUNITY **D**EVELOPMENT (CCD)

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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PEIOD FROM 01.04.2022 TO 31.03.2023
F.C. ACCOUNT

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
To Opening Balance		11,33,948.30	By. Revenue Expenditure		94,17,239.00
- Cash in Hand	-		- MISEREOR - KZE	20,04,770.00	
- KKS-BMZ	685.00		- REHASWISS	6,10,635.00	
- Cash at Bank			- KKS-BMZ	67,93,834.00	
(INDIAN BANK, FC A/C NO:-575326234)			- CTx-Green	8,000.00	
- REHASWISS	12,036.29				
- CTX-Green	37,444.00				
- DEG-IFC	0.20				
- Royal Common Wealth Society for the Blind- Sightsaver-EU	284.00				
- (INDIAN BANK, (Project A/C NO:- 7046607910 KKS-BMZ	10,72,359.00				
- (INDIAN BANK, (Project A/C NO:- 6551678134)	5,249.81				
- MISEREOR - KZE					
- FCRA-SBI-NDMB KKS-BMZ	5,890.00				
- Grant in Aid Received from F.C		83,17,108.50	- Closing Balance		85,923.80
- MISEREOR - KZE	20,00,520.50		- Cash in Hand	-	
- REHASWISS	6,16,588.00		- Cash at Bank		
- KKS-BMZ	57,00,000.00		- REHASWISS	16,340.29	
- Bank Interest		52,106.00	- CTX-Green	30,155.00	
- MISEREOR-KZE	5,535.00		- DEG-IFC	0.20	
- REHASWISS	7,737.00		- Royal Common Wealth Society for the Blind-	284.00	
- KKS-BMZ	38,123.00		- (INDIAN BANK, (Project A/C NO:- 7046607910- KKS-BMZ	13,960.00	
- CTX Green	711.00		- (INDIAN BANK, (Project A/C NO:- 6551678134)	6,188.31	
			- MISEREOR - KZE		
			- FCRA-SBI-NDMB KKS-BMZ	9,263.00	
			- REHASWISS	9,386.00	
			- MISEREOR - KZE	347.00	
TOTAL	95,03,162.80	95,03,162.80	TOTAL	95,03,162.80	95,03,162.80

PARLAKHEMUNDI

DATE: 11/8/2023



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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 01.04.2022 TO 31.03.2023
F.C. ACCOUNT

EXPENDITURE	AMOUNT	TOTAL AMOUNT	INCOME	AMOUNT	TOTAL AMOUNT
By. Revenue Expenditure		94,17,239.00	- Grant in Aid Received from F.C		83,17,108.50
- MISEREOR - KZE	20,04,770.00		- MISEREOR - KZE	20,00,520.50	
- REHASWISS	6,10,635.00		- REHASWISS	6,16,588.00	
- KKS-BMZ	67,93,834.00		- KKS-BMZ	57,00,000.00	
- CTx-Green	8,000.00		- Bank Interest		
- Depreciation Charges	4,30,233.55	4,30,233.55	- MISEREOR-KZE	5,535.00	52,106.00
			- REHASWISS	7,737.00	
			- KKS-BMZ	38,123.00	
			- CTX Green	711.00	
			- Excess of Expenditure over Income during the year	14,78,258.05	14,78,258.05
TOTAL	98,47,472.55	98,47,472.55	TOTAL	98,47,472.55	98,47,472.55

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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 31.03.2023

F.C. ACCOUNT

LIABILITIES	Rs..P	Rs....P	ASSETS	Rs..P	Rs....P
GENERAL FUND			FIXED ASSETS		
As per Last B/s	39,50,556.96		As per Last B/s	27,98,763.66	
			Less:- Depreciation Charges	4,30,233.55	23,68,530.11
Less :- Excess of Expenditure over Income during the Year	14,78,258.05	24,72,298.91	T.C.S Charges As per last B/s	17,845.00	17,845.00
CURRENT LIABILITIES			- Closing Balance		85,923.80
			- Cash in Hand	-	
			- Cash at Bank (INDIAN BANK, F.C-Utilization A/c :- Rs. 66,927.80		
			- REHASWISS	16,340.29	
			- CTX-Green	30,155.00	
			- DEG-IFC	0.20	
			- Royal Common Wealth Society for the Blind- Sightsaver-EU	284.00	
			- (INDIAN BANK, (Project A/C NO:- 7046607910- KKS-BMZ	13,960.00	
			- (INDIAN BANK, (Project A/C NO:- 6551678134) MISEREOR - KZE	6,188.31	
			- FC.Designated Bank-SBI-NDMB-Rs. 18,996.00		
			- KKS-BMZ	9,263.00	
			- REHASWISS	9,386.00	
			- MISEREOR - KZE	347.00	
TOTAL		24,72,298.91	TOTAL		24,72,298.91

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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 31.03.2023

F.C. ACCOUNT

SL	PARTICULARS	PROJECT	WDV as on 01.04.2022	ADDI TION	SALE	TOTAL	RATE OF DEP.	DEP. DURING THE YEAR	WDV as on 31.03.2023
1	Filing Cabinet & Almirah	ACTION AID	1,010.39	-	-	1,010.39	10%	101.04	909.35
2	Furniture	"	1,157.78	-	-	1,157.78	10%	115.78	1,042.00
3	Bi Cycles	"	776.87	-	-	776.87	10%	77.69	699.18
4	Motor Cycles	"	1,541.14	-	-	1,541.14	15%	231.17	1,309.97
5	Motor Cycles	MISEREOR	7,658.60	-	-	7,658.60	15%	1,148.79	6,509.81
6	Furniture	"	1,431.55	-	-	1,431.55	10%	143.15	1,288.39
7	Bi Cycles	"	791.24	-	-	791.24	10%	79.12	712.11
8	Furniture	"	1,801.56	-	-	1,801.56	10%	180.16	1,621.40
9	Camera	"	3,050.24	-	-	3,050.24	10%	305.02	2,745.22
10	Motor Cycle	"	10,808.41	-	-	10,808.41	15%	1,621.26	9,187.15
11	Motor Cycles	IDE (I)	1,191.26	-	-	1,191.26	15%	178.69	1,012.57
12	Leaf Plate making Machine	Caritas India	2,659.10	-	-	2,659.10	10%	265.91	2,393.19
13	Bi Cycles	Royal Common Wealth Society for the Blind	5,353.31	-	-	5,353.31	10%	535.33	4,817.98
14	Motor Cycles-4	"	14,232.80	-	-	14,232.80	15%	2,134.92	12,097.88
15	Office Furniture	"	3,128.62	-	-	3,128.62	10%	312.86	2,815.76
16	Digital Camera	"	3,347.32	-	-	3,347.32	10%	334.73	3,012.58
17	Furniture	"	10,474.31	-	-	10,474.31	10%	1,047.43	9,426.88
18	Leaf Plate making Machine	Austrilian High Comission	17,210.55	-	-	17,210.55	10%	1,721.06	15,489.50
19	Tailoring Machines	REHASWIS S	4,707.16	-	-	4,707.16	10%	470.72	4,236.45
20	Motor Cycle	MISEREOR- KZE	1,31,335.12	-	-	1,31,335.12	15%	19,700.27	1,11,634.85
21	Computer, Printer with Scanner	"	40,170.14	-	-	40,170.14	40%	16,068.06	24,102.08
22	PICO projects	"	586.56	-	-	586.56	40%	234.62	351.94
23	Furniture	"	71,868.83	-	-	71,868.83	10%	7,186.88	64,681.94
24	Office Renovation	"	1,33,207.20	-	-	1,33,207.20	10%	13,320.72	1,19,886.48
25	Bio-Gas Machine	CTx-Green	12,555.27	-	-	12,555.27	10%	1,255.53	11,299.75
26	HP Colour Printer	KKS-BMZ	11,700.00	-	-	11,700.00	40%	4,680.00	7,020.00
27	HP Laser Printer	"	11,100.00	-	-	11,100.00	40%	4,440.00	6,660.00
28	Lenova Laptop	"	19,800.00	-	-	19,800.00	40%	7,920.00	11,880.00
29	All in One Desktop	"	29,040.00	-	-	29,040.00	40%	11,616.00	17,424.00
30	Digital Camera	"	33,300.00	-	-	33,300.00	10%	3,330.00	29,970.00
31	Office Furniture (5 Tables & 5 Stype Chairs)	"	45,772.20	-	-	45,772.20	10%	4,577.22	41,194.98
32	Wall Fans-4 nos	"	11,050.00	-	-	11,050.00	15%	1,657.50	9,392.50
33	4 Wheeler Vehicle- (Scorpio-S11)	"	19,17,440.83	-	-	19,17,440.83	15%	2,87,616.12	16,29,824.70
34	2 wheeler Motor Cycles-3 nos	"	2,37,505.30	-	-	2,37,505.30	15%	35,625.80	2,01,879.51
	TOTAL		27,98,763.66	-	-	27,98,763.66		4,30,233.55	23,68,530.11

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Certificate given by Chartered Accountant

I / We have audited the account of **CENTRE FOR COMMUNITY DEVELOPMENT**, SHANMUKHA RAO COLONY, PARALAKHEMUNDI, DIST: GAJAPATI, STATE:- ODISHA, PIN:761200, **FCRA NO. 104910046** (name of Association and its full address including state, District and Pin Code, if registered society, its registration number and State of registration) for the year ending the **31st March 2023** and examined all relevant books and vouchers and certify that according to the audited account.

- (i) The brought forward Foreign contribution at the beginning of the year was **Rs. 11,33,948.30**.
- (ii) Foreign contribution of worth **Rs. 83,17,108.50** was received by the Association during the year **2022-2023**.
- (iii) Interest accrued on Foreign Contribution and other income derived from Foreign Contribution or interest thereon of/worth **Rs.52,106.00** was received by the Association during the Financial year **2022-2023**.
- (iv) The Balance of unutilized foreign contribution with the Association at the end of the year **31-03-2023** was **Rs. 85,923.80**.
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payment is correct as checked by me / us.
- (vii) The Association has utilized the foreign contribution received for the purposes(s) it is registered/granted prior permission under Foreign Contribution (Regulation) Act 2010.

Place: PARALAKHEMUNDI

Date: 11/8/2023

Signature of the Chartered Accountant

(Seal, Address and Registration Number)



C.A.P.Shaila Kumar
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DECLARATION

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the foreign contributions has been utilized for the purpose (s) for which the association has been granted Registration by the Central Government, to the best of my knowledge. I have not concealed or suppressed any fact.

A. Jagannadha Raju

Place:- Paralakhemundi

Signature of the Chief functionary

Date:- 09-11-2023

A.JAGANNADHA RAJU

Seal of the Association

(Name of the Chief functionary in Block Letters)

CENTRE FOR COMMUNITY DEVELOPMENT (CCD)
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Phone-06815222518

A. Jagannadha Raju
Secretary
Centre for Community Development