



**CA P. Shaila Kumar**

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

M.No. 053813

**CHARTERED ACCOUNTANT**

Market Square  
Paralakhemundi - 761 200  
Dist. Gajapati, Odisha

Mob : 9437370641, 6371649911  
e-mail: pshailakumar\_ca@yahoo.co.in  
pshailakumar.ca@gmail.com

## **AUDIT REPORT**

I have audited the annexed " **F.C ACCOUNT CONSOLIDATED**" **RECEIPTS AND PAYMENTS ACCOUNT, INCOME AND EXPENDITURE, AND BALANCE SHEET OF "CENTRE FOR COMMUNITY DEVELOPMENT (CCD),** Sridhar Nagar-1, Near Check Post,, Pathapatnam Road, Paralakhemundi, District: Gajapati, Odisha-761200 for the period from **01-04-2023 to 31-03-2024** 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 books.

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 of the Organization for the year ending **31<sup>st</sup> March 2024.**
- ii) In the case of Income and Expenditure of the state of affairs of the Organization for the year ending **31<sup>st</sup> March 2024**
- iii) In the case of Balance Sheet of the state of affairs of the organization as at **31<sup>st</sup> March 2024**

Place: **PARALAKHEMUNDI**

Date: **24/7/2024**



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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 01.04.2023 TO 31.03.2024  
F.C. ACCOUNT**

RECEIPTS	AMOUNT	TOTAL AMOUNT	PAYMENTS	AMOUNT	TOTAL AMOUNT
<b>To Opening Balance</b>		<b>85,923.80</b>	<b>By Revenue Expenditure</b>		<b>1,44,76,757.80</b>
- Cash in Hand	-		- MISEREOR - KZE	23,06,231.62	
<b>- Cash at Bank -</b>			- REHASWISS	7,65,899.40	
SBI-NDMB	18,996.00				
Annexure-1			- KKS-BMZ	75,24,547.26	
- (INDIAN BANK, F.C- Utilization A/cs	66,927.80		- Kailash Satyarthi Children Foundation	21,16,045.36	
Annexure-1			- Desai Foundation Trust	17,64,034.16	
<b>- To Grant in Aid Received from F.C</b>		<b>1,51,14,917.00</b>	<b>- Capital Cost</b>		<b>60,200.00</b>
- MISEREOR - KZE	25,83,385		- Kailash Satyarthi Children Foundation	60,200.00	
- REHASWISS	7,65,900.00				
- KKS-BMZ	74,99,017.00				
- Kailash Satyarthi Children Foundation	21,80,423.00				
- Desai Foundation Trust	20,86,192.00				
<b>- Bank Interest</b>		<b>91,910.00</b>	<b>- Closing Balance</b>		<b>7,74,438.00</b>
- MISEREOR-KZE	3,301.00		- Cash in Hand		
- REHASWISS	14,214.00		<b>- Cash at Bank -</b>		
- KKS-BMZ	45,947.00		SBI-NDMB	65,701.56	
- CTX Green	2,344.00		Annexure-1		
- Kailash Satyarthi Children Foundation	4,240.00		- (INDIAN BANK, F.C- Utilization A/cs :-	6,90,091.44	
- Desai Foundation Trust	21,864.00		575326234		
<b>To Other Receipts</b>		<b>18,645.00</b>	Annexure-1		
" Amount received from Income Tax Dept.	17,845.00		- Indian Bank:-	18,645.00	
" Interest received from Income Tax Dept	800.00		575355482		
<b>TOTAL</b>	<b>1,53,11,395.80</b>	<b>1,53,11,395.80</b>	<b>TOTAL</b>	<b>1,53,11,395.80</b>	<b>1,53,11,395.80</b>

PARLAKHEMUNDI  
DATE: 24/7/2024



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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 01.04.2023 TO 31.03.2024**  
**F.C. ACCOUNT**

EXPENDITURE	AMOUNT	TOTAL AMOUNT	INCOME	AMOUNT	TOTAL AMOUNT
<b><u>By. Revenue Expenditure</u></b>		<b>1,44,76,757.80</b>	<b>- Grant in Aid Received from F.C</b>		<b>1,51,14,917.00</b>
- MISEREOR - KZE	23,06,231.62		- MISEREOR - KZE	25,83,385	
- REHASWISS	7,65,899.40		- REHASWISS	7,65,900.00	
- KKS-BMZ	75,24,547.26		- KKS-BMZ	74,99,017.00	
- Kailash Satyarthi Children Foundation	21,16,045.36		- Kailash Satyarthi Children Foundation	21,80,423.00	
- Desai Foundation Trust	17,64,034.16		- Desai Foundation Trust	20,86,192.00	
- Depreciation Charges	3,84,405.09	3,84,405.09	<b>- Bank Interest</b>		<b>91,910.00</b>
- Excess of Income over Expenditure	<u>3,46,464.11</u>	3,46,464.11	- MISEREOR-KZE	3,301.00	
			- REHASWISS	14,214.00	
			- KKS-BMZ	45,947.00	
			- CTX Green	2,344.00	
			- Kailash Satyarthi Children Foundation	4,240.00	
			- Desai Foundation Trust	21,864.00	
			<b><u>To Other Receipts</u></b>		<b>800.00</b>
			" Interest received from Income Tax Dept	800.00	
<b>TOTAL</b>	<b>1,52,07,627.00</b>	<b>1,52,07,627.00</b>	<b>TOTAL</b>	<b>1,52,07,627.00</b>	<b>1,52,07,627.00</b>

PARLAKHEMUNDI  
DATE: 24/7/2024



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

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

**CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

**F.C. ACCOUNT**

LIABILITIES	Rs..P	Rs....P	ASSETS	Rs..P	Rs....P
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
As per Last B/s	24,72,298.91		As per Last B/s	23,68,530.11	
Add:- Excess of Income over Expenditure during the Year	3,46,464.11	28,18,763.02	Add:- Mobile Phones	60,200.00	
			<b>TOTAL</b>	<b>24,28,730.11</b>	
			Less:- Depreciation Charges	3,84,405.09	20,44,325.02
			<b>T.C.S Charges</b>		
			As per last B/s	17,845.00	
			Amount received from Income Tax Dept.	17,845.00	-
<b>CURRENT LIABILITIES</b>			<b>- Closing Balance</b>		7,74,438.00
			- Cash in Hand		
			<b>- Cash at Bank -</b>		
			SBI-NDMB	65,701.56	
			Annexure-1		
			- (INDIAN BANK, F.C- Utilization A/cs :- 575326234	6,90,091.44	
			Annexure-1		
			- Indian Bank:-575355482	18,645.00	
<b>TOTAL</b>		28,18,763.02	<b>TOTAL</b>		28,18,763.02

PARLAKHEMUNDI  
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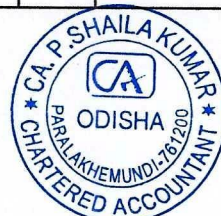


**CENTRE FOR COMMUNITY DEVELOPMENT (CCD)**  
Sridhar Nagar Lane-1, Near Check Post, Patapatnam Road, Parlakhemundi-Odisha-761200  
**SCHEDULE OF FIXED ASSETS AS ON 31.03.2024**

**F.C. ACCOUNT**

SL	PARTICULARS	PROJECT	WDV as on 01.04.2023	ADDI TION	SALE	TOTAL	RATE OF DEP.	DEP. DURING THE YEAR	WDV as on 31.03.2024
1	Filing Cabinet & Almirah	ACTION AID	909.35	-	-	909.35	10%	909.35	0.00
2	Furniture	"	1,042.00	-	-	1,042.00	10%	1,042.00	0.00
3	Bi Cycles	"	699.18	-	-	699.18	10%	699.18	0.00
4	Furniture	"	1,288.39	-	-	1,288.39	10%	128.84	1,159.55
5	Bi Cycles	"	712.11	-	-	712.11	10%	712.11	0.00
6	Furniture	"	1,621.40	-	-	1,621.40	10%	162.14	1,459.26
7	Camera	"	2,745.22	-	-	2,745.22	10%	274.52	2,470.70
8	Leaf Plate making Machine	Caritas India	2,393.19	-	-	2,393.19	10%	239.32	2,153.87
9	Bi Cycles	Royal Common Wealth Society for the Blind	4,817.98	-	-	4,817.98	10%	481.80	4,336.18
10	Office Furniture	"	2,815.76	-	-	2,815.76	10%	281.58	2,534.18
11	Digital Camera	"	3,012.58	-	-	3,012.58	10%	301.26	2,711.33
12	Furniture	"	9,426.88	-	-	9,426.88	10%	942.69	8,484.19
13	Leaf Plate making Machine	Austrilian High Comission	15,489.50	-	-	15,489.50	10%	1,548.95	13,940.55
14	Tailoring Machines	REHASWIS	4,236.45	-	-	4,236.45	10%	423.64	3,812.80
15	Furniture	"	64,681.94	-	-	64,681.94	10%	6,468.19	58,213.75
16	Office Renovation	"	1,19,886.48	-	-	1,19,886.48	10%	11,988.65	1,07,897.83
17	Bio-Gas Machine	CTx-Green	11,299.75	-	-	11,299.75	10%	1,129.97	10,169.77
18	Digital Camera	"	29,970.00	-	-	29,970.00	10%	2,997.00	26,973.00
19	Office Furniture (5 Tables & 5 Stype Chairs)	"	41,194.98	-	-	41,194.98	10%	4,119.50	37,075.48
	<b>TOTAL</b>		<b>3,18,243.15</b>	-	-	<b>3,18,243.15</b>		<b>34,850.69</b>	<b>2,83,392.46</b>
20	Motor Cycles	ACTION AID	1,309.97	-	-	1,309.97	15%	196.50	1,113.48
21	Motor Cycles	MISEREOR	6,509.81	-	-	6,509.81	15%	976.47	5,533.34
22	Motor Cycle	"	9,187.15	-	-	9,187.15	15%	1,378.07	7,809.08
23	Motor Cycles	IDE (I)	1,012.57	-	-	1,012.57	15%	1,012.57	(0.00)
24	Motor Cycles-4	"	12,097.88	-	-	12,097.88	15%	1,814.68	10,283.20
25	Motor Cycle	MISEREOR-KZE	1,11,634.85	-	-	1,11,634.85	15%	16,745.23	94,889.62
26	Wall Fans-4 nos	"	9,392.50	-	-	9,392.50	15%	1,408.88	7,983.63
27	4 Wheeler Vehicle-(Scorpio-S11)	"	16,29,824.70	-	-	16,29,824.70	15%	2,44,473.71	13,85,351.00
28	2 wheeler Motor Cycles-3 nos	"	2,01,879.51	-	-	2,01,879.51	15%	30,281.93	1,71,597.58
	<b>TOTAL</b>		<b>19,82,848.94</b>	-	-	<b>19,82,848.94</b>		<b>2,98,288.03</b>	<b>16,84,560.91</b>
29	Computer, Printer with Scanner	MISEREOR-KZE	24,102.08	-	-	24,102.08	40%	9,640.83	14,461.25
30	PICO projects	"	351.94	-	-	351.94	40%	351.94	(0.00)
31	HP Colour Printer	KKS-BMZ	7,020.00	-	-	7,020.00	40%	2,808.00	4,212.00
32	HP Laser Printer	"	6,660.00	-	-	6,660.00	40%	2,664.00	3,996.00
33	Lenova Laptop	"	11,880.00	-	-	11,880.00	40%	4,752.00	7,128.00
34	All in One Desktop	"	17,424.00	-	-	17,424.00	40%	6,969.60	10,454.40
35	Mobile Phones	KSCF-US	-	60,200.00	-	60,200.00	40%	24,080.00	36,120.00
	<b>TOTAL</b>		<b>67,438.02</b>	<b>60,200.00</b>	-	<b>1,27,638.02</b>		<b>51,266.37</b>	<b>76,371.65</b>
	<b>GRNAD TOTAL</b>		<b>23,68,530.11</b>	<b>60,200.00</b>	-	<b>24,28,730.11</b>	-	<b>3,84,405.09</b>	<b>20,44,325.02</b>

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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 **31<sup>st</sup> March 2024** 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. 85,923.80.**
- (ii) Foreign contribution of worth **Rs. 1,51,14,917 . 00** was received by the Association during the year **2023-2024.**
- (iii) Interest accrued on Foreign Contribution and other income derived from Foreign Contribution or interest thereon of/worth **Rs.91,910. 00** & Income tax refund of **Rs. 18,645.00** was received by the Association during the Financial year **2023-2024.**
- (iv) The Balance of unutilized foreign contribution with the Association at the end of the year **31-03-2024** was **Rs. 7,74,438 . 00.**
- (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:

24/7/2024



Signature of the Chartered Accountant

**C.A.P. Shaila Kumar**

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

CHARTERED ACCOUNTANT

M.No. 300-53813



# Centre for Community Development

## 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:- 02-11-2024

**A . JAGANNADHA RAJU**

Seal of the Association

( Name of the Chief functionary in Block Letters)

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**A. Jagannadha Raju**  
Secretary  
Centre for Community Development