



Ravi KENGUA & Co.

CHARTERED ACCOUNTANTS

K. Ravi
FCA, DISA

AUDIT REPORT

We have audited the attached **Consolidated** balance sheet of **SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION** a Society registered under the Indian Society Act and having its registered office At./Po. Ramanaguda, Dist. Rayagada, as at 31st March'2026 and Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

OPINION

1. In our opinion, proper books of accounts as required by the law have been kept by the Society so far as appears from our examination of books maintained at the head office.
2. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of account;
3. In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet and Income and Expenditure Account read together with the notes on account attached thereto, give a true and fair view:
 - a. In case of Balance Sheet, of the state affairs of Society as at 31st March 2026 and
 - b. In the case of Income and Expenditure Account, of the excess of Income over expenditure of the Society for the year ended on that date.

For RAVI KENGUA & CO.
Chartered Accountants

Date: 14.08.2026
Place: Rayagada
UDIN-26203129CMZOKQ9453




CA K. Ravi
B.SC, FCA
M. No. 203129

SHAKTI SOCIAL, CULTURAL AND SPORTING ORGANISATION

Regd. Off. : AT/PO. RAMANAGUDA-765029, DIST.-RAYAGADA, ODISHA,INDIA

Admin. Office: Housing Board Colony, PO./Dist.-RAYAGADA-765001, ODISHA,India

CONSOLIDATED BALANCE SHEET AS ON 31.03.2026

Liabilities	Amount Rs.	Amount Rs.	Assets	Amount Rs.	Amount Rs.
Capital Fund			Fixed Assets		
Opening Balance	97,36,981.32		As per Schedule - I	51,29,479.00	
Net Surplus	<u>67,53,802.30</u>	1,64,90,783.62	Less: Depreciation	<u>3,01,360.00</u>	48,28,119.00
Current Liabilities			Current Assets		
MWH, Kashipur Payables-2025-26	1,64,808.00		TDS Receivable 2024-25	1,24,070.00	
Childline project Payables-2023-24	<u>2,66,502.00</u>	4,31,310.00	Add: TDS During 2025-26	1,50,295.00	
			Less: TDS Received 2024-25	<u>38,676.00</u>	2,35,689.00
			Investments		
			Bank Guarantee(UBI)	35,195.00	
			Bank Guarantee 2025-26	52,440.00	
			Interest on FD	29,082.00	
			Bank Guarantee-MWH(K)	1,00,000.00	
			Bank Guarantee-REWARD-DLSA	<u>3,86,760.00</u>	6,03,477.00
			Receivables:		
			SHAKTI SCH Grant from MSJ&E-2018-19	26,400.00	
			Childline GIA from CIF-2023-24	2,26,525.00	
			MWH GIA from CDM&PHO-2022-23	1,000.00	
			SC Hostel GIA from MSJ&E, GoI-2022-23	28,000.00	
			Millet Program Advance	25,000.00	
			Proposal Processing Receivable	11,00,000.00	
			SHAKTI SCH Grant from MSJ&E-2025-26	4,38,904.00	
			MWH GIA from CDM&PHO-2025-26	4,66,480.00	
			SC Hostel GIA from MSJ&E, GoI-2025-26	7,50,000.00	
			MSCH GIA Receivable 2025-26	8,28,599.00	
			Proposal EMD Receivable	4,27,500.00	
			GIA CRFM Balangir Receivable 2025-26	1,40,000.00	
			GIA CRFM Koraput Receivable 2025-26	2,80,419.00	
			GIA CRFM Rayagada Receivable 2025-26	85,000.00	
			GIA Receivable CMH 2025-26	<u>3,16,476.00</u>	51,40,303.00
			By Closing Cash & Bank Balance		
			Cash at Bank(SBI)-31147275967	19,66,234.56	
			Cash at Bank(SBI)-36501848081	2,29,968.03	
			Cash at Bank-047110011901144	46,316.00	
			Cash at Bank-37315230219	6,93,264.00	
			Cash at Bank -37595672313	10,00,461.00	
			Cash at Bank(SWEEP) -4046	16,912.00	
			SCH Project A/c-35547888732	10,709.00	
			MSCH A/C 30580671031	1,344.00	
			MWH A/C-35700992432	913.00	
			SC Hostel A/c-34757289282	997.00	
			Millet Project A/C-42092415574	1,12,899.00	
			FRA Project A/C-	5,863.00	
			FC Accounts	3,63,378.03	
			Cash at Bank-38189881854	4,597.00	
			Cash at Bank-30735067309	<u>16,60,650.00</u>	61,14,505.62
Total		1,69,22,093.62	Total		1,69,22,093.62

for RAVI KENGUA & CO.

Chartered Accountants

Date : 14.08.2026

Place : Rayagada

UDIN- 26203129CMZOKQ9453


 General Secretary
 Shakti Organisation(SSCSO)




 Ravi Kengua
 B.Sc., FCA

SHAKTI SOCIAL, CULTURAL AND SPORTING ORGANISATION
Regd. Off. : AT/PO. RAMANAGUDA-765029, DIST.-RAYAGADA, ODISHA,INDIA
Admin. Office: Housing Board Colony, PO./Dist.-RAYAGADA-765001, ODISHA,India

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2026

EXPENDITURE	AMOUNT Rs.	AMOUNT Rs.	INCOMES	AMOUNT Rs.	AMOUNT Rs.
To Programme Expenses(General)			By Grant-In-Aid		
Shakti Senior Citizens Home(25)	24,38,356.00		MSJ&E, GoI, for SCH(25)	21,94,520.00	
Matrushakti Senior Citizens Home(50)	41,76,775.00		MSJ&E, GoI, for MSCH(50)	39,73,342.00	
SHAKTI Balashram-Secondary Hostel-SC Boys	30,94,200.00		MSJ&E, GoI, for SC Hostel	32,90,000.00	
Facilitation of CFR & Commons	23,43,750.38		FES, Annanda for CFR and Commons	23,43,750.00	
Promotion of Millet Programme-SAA	14,93,200.80		CDAO, Rayagada-Millet Promotion	13,12,510.00	
Mpowered Scaleup Programme	29,38,562.00		TRICKLEUP India Foundation	29,38,562.00	
REWARD-Watershed CB Program	34,37,322.00		PD, Watershed, Sambalpur	31,58,540.00	
Maternity Waiting Home-Kashipur	20,05,383.00		CDM&PHO-NHM,Rayagada-MWH	20,29,551.00	
Governors Special Grant Program	25,000.00		CDM&PHO-NHM,Rayagada-NTCP	28,000.00	
MDI-Filaria Programme	2,30,720.00		CDM&PHO-NHM,Rayagada-MDI	2,30,720.00	
OD-Nirantar Classic Programme	1,63,077.00		DHWANI Foundation, Bangalore	1,10,000.00	
Household Survey & PRA Exercise	19,72,241.61		Bulk MRO-Household Survey	27,17,904.00	
Skill Training Programme	64,000.00		ADI-NSDC Skill Training	1,50,000.00	
SFRUTI Fee Cluster Expenses	5,00,000.00		SFRUTI-Gudari Feed Cluster	5,00,000.00	
SMART Class Programme	30,61,000.00		MSTC Ltd. For SMART Class Programme	30,61,000.00	
Community Mental Health Programme	31,27,411.00		The Live Love Laugh Foundation	28,10,935.00	
Tuber & Vegetable Farming	68,33,136.20		The Ashraya Hastha Trust, Bangalore	85,90,750.00	
Skill Development-women Phenol Unit	37,59,281.00		Utkal Alumina International Ltd.-CSR	40,92,464.00	
Mental Health Awareness	58,612.50		Aditya Birla Educational Trust, Mumbai	78,400.00	
CRFM Program Balangir	1,40,000.00		CDAO, Koraput-TRFA	46,39,050.00	
CRFM Program Koraput	2,80,419.00		Governor's Special Grant	25,000.00	
CRFM Program Rayagada	85,000.00		DHWANI Foundation-Sahajog Programme	6,66,708.00	
			Euromonitor Research & Consulting (India)		
Koraput Rice Fallow Program	38,20,366.92		Private Ltd.	2,00,000.00	4,91,41,706.00
SRDTC Training Program	59,600.00	4,61,07,414.41	By FC Receipt		
To Program Expenses(FC)			KSCF Inc., USA	95,61,331.00	
Access to Justice to Children	92,42,573.53		Jivdaya Foundation,USA	5,04,310.00	1,00,65,641.00
Hunger & Rural Poverty Elimination	7,85,808.54	1,00,28,382.07	By Miscellaneous Receipt		
To Other Expenses:			Miscellaneous Receipt & House Rent	91,500.00	
EPF Payment & PT	1,81,532.36		Material donation(SC Hostel)	2,221.00	
General Administrative Expenses	486.40		Material donation(MSCH)	4,54,914.00	
Agriculture Expenses	30,250.00		Material donation(SSCH)	2,43,836.00	
Proposal Processing Fees	50,000.00		Membership fees	40,000.00	
GST Payment	3,07,527.00		Donation	96,191.58	
Bank Charges	6,861.20	5,76,656.96	Miscellaneous Receipts	9,706.16	
To Program Payables			SRDTC Training Hall Charges	1,84,916.00	11,23,284.74
MWH Kasipur 2025-26		1,64,808.00	By Other Receipts		
To Bad Debts		1,18,836.00	TDS Receivable	1,50,295.00	
To Depreciation		3,01,360.00	Interest on TDs Receivable	4,054.00	
			Interest on FD	29,082.00	1,83,431.00
			By Bank Interest		
			All General Accounts	1,89,800.00	
			All FC Accounts	41,519.00	2,31,319.00
			By Grant Receivables		
			CRFM Balangir Receivable 2025-26	1,40,000.00	
			CRFM Koraput Receivable 2025-26	2,80,419.00	
			CRFM Rayagada Receivable 2025-26	85,000.00	
			GIA Receivable MWH 2025-26	4,66,480.00	
			GIA Receivable MSCH 2025-26	8,28,599.00	
			GIA Receivable SC Hostel 2025-26	7,50,000.00	
			GIA Receivable SCH 2025-26	4,38,904.00	
			GIA Receivable CMH 2025-26	3,16,476.00	33,05,878.00
By Net Surplus		67,53,802.30			
Total		6,40,51,259.74	Total		6,40,51,259.74

for RAVI KENGUA & CO.
Chartered Accountants


General Secretary
Shakti Organisation(SSCSO)




CA K. Ravi
B.Sc., FCA

Date : 14.08.2026
Place : Rayagada
UDIN- 26203129CMZOKQ9453

SHAKTI SOCIAL, CULTURAL AND SPORTING ORGANISATION

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CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2026

Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
To Opening Balance			By Program Expenses (General)		
Cash at Bank(SBI)-31147275967	9,81,229.00		Shakti' Senior Citizens Home	24,38,356.00	
Cash at Bank(SBI)-36501848081	2,27,726.00		Matrushakti Senior Citizens Home	41,76,775.00	
Cash at Bank-30735067309	889.00		SHAKTI Balashram-Secondary Hostel	30,94,200.00	
Cash at Bank-047110011901144	3,281.00		Facilitation of CFR & Commons	23,43,750.38	
Cash at Bank-37315230219	1,059.92		Promotion of Millet Programme-SAA	15,18,200.80	
Cash at Bank -10734922799	1,091.14		Mpowered Scaleup Programme	29,38,562.00	
Cash at Bank -37595672313	10,49,255.00		REWARD-Watershed CB Program	34,37,322.00	
Cash at Bank(SWEEP) -4046	20,483.00		Maternity Waiting Home-Kashipur	21,62,313.00	
Cash at Bank(SBI)-41286465578	230.00		Governors Special Grant Program	25,000.00	
SCH Project A/c-35547888732	10,708.50		MDI-Filaria Programme	2,30,720.00	
MSCH A/C 30580671031	1,389.00		OD-Nirantar Classic Programme	1,63,077.00	
MWH A/C-35700992432	1,081.00		Household Survey & PRA Exercise	19,72,241.61	
SC Hostel A/c-34757289282	1,776.00		Skill Training Programme	64,000.00	
Millet Project A/C-42092415574	3,10,410.48		SFRUTI Feed Cluster Expenses	5,00,000.00	
FRA Project A/C-	3,371.28		SMART Class Programme	30,61,000.00	
FC Accounts	2,84,601.00	28,98,581.32	Community Mental Health Programme	31,27,411.00	
To Grant-In-Aid			Tuber & Vegetable Farming	68,33,136.20	
MSJ&E, GoI, for SCH(25)	21,94,520.00		Skill Development-women Phenol Unit	37,59,281.00	
MSJ&E, GoI, for MSCH(50)	39,73,342.00		Mental Health Awareness	58,612.50	
MSJ&F, GoI, for SC Hostel	32,90,000.00		CRFM Program Balangir	1,40,000.00	
FES, Annanda for CFR	23,43,750.00		CRFM Program Koraput	2,80,419.00	
CDAO, Rayagada-SAA	13,12,510.00		CRFM Program Rayagada	85,000.00	
TRICKLEUP India Foundation	29,38,562.00		Koraput Rice Fallow Program	38,20,366.92	
PD, Watershed, Sambalpur	31,58,540.00		SRDTC Training Program	59,600.00	
CDM&PHO-NHM,Rayagada-MWH	20,29,551.00		Child Line Project Payable Paid	87,600.00	
CDM&PHO-NHM,Rayagada-NTCP	28,000.00		MMU Payable Paid	3,06,356.00	4,66,83,300.41
CDM&PHO-NHM,Rayagada-MDI	2,30,720.00		By Program Expenses FC		
DHWANI Foundation, Bangalore	1,10,000.00		Access to Justice to Children	92,42,573.53	
Bulk MRO-Household Survey	27,17,904.00		Hunger&Rural Poverty Elimination	7,85,808.54	1,00,28,382.07
ADI-NSDC Skill Training	1,50,000.00		By Other Payments		
SFRUTI-Gudari Feed Cluster	5,00,000.00		EPF Payment & PT	1,81,532.36	
MSTC Ltd. For SMART Class Programme	30,61,000.00		Asset of Tuber & Vegetable Farming Project	1,60,000.00	
The Live Love Laugh Foundation	28,10,935.00		Assets of Shakti Balashram-Secondary Hostel	2,25,800.00	
The Ashraya Hastha Trust, Bangalore	85,90,750.00		Asset of Matrushakti Senior Citizen Home	3,26,526.00	
Utkal Alumina International Ltd.-CSR	40,92,464.00		General Administrative Expenses	486.40	
Aditya Birla Educational Trust, Mumbai	78,400.00		DLSR Camera	98,000.00	
CDAO, Koraput-TRFA	46,39,050.00		Bank Guarantee	52,440.00	
Governor's Special Grant	25,000.00		Agriculture Expenses	30,250.00	
Childline India Foundation, Mumbai	2,26,525.00		Proposal Processing Fees	50,000.00	
DSSO, Rayagada-MMU for SC	4,13,324.00		Proposal EMD Receivable	4,27,500.00	
DHWANI Foundation-Sahajog Programe	6,66,708.00		GST Payment	3,07,527.00	
Euromonitor Research & Consulting (India) Private Ltd.	2,00,000.00	4,97,81,555.00	Bank Charges	6,861.20	
To FC Receipt			Interest on FD	29,082.00	18,96,004.96
KSCF Inc., USA	95,61,331.00		By Closing Cash & Bank Balance		
Jivdaya Foundation,USA	5,04,310.00	1,00,65,641.00	Cash at Bank(SBI)-31147275967	19,66,234.56	


General Secretary
Shakti Organisation(SSCSO)



Receipts	Amount Rs.	Amount Rs.	Payments	Amount Rs.	Amount Rs.
<u>To Miscellaneous Receipt</u>			Cash at Bank(SBI)-36501848081	2,29,968.03	
Miscellaneous Receipt & House Rent	91,500.00		Cash at Bank-047110011901144	46,316.00	
Material donation(SC Hostel)	2,221.00		Cash at Bank-37315230219	6,93,264.00	
Material donation(MSCH)	4,54,914.00		Cash at Bank -37595672313	10,00,461.00	
Material donation(SSCH)	2,43,836.00		Cash at Bank(SWEEP) -4046	16,912.00	
Membership fees	40,000.00		SCH Project A/c-35547888732	10,709.00	
Donation	96,191.58		MSCH A/C 30580671031	1,344.00	
Miscellaneous Receipts	9,706.16		MWH A/C-35700992432	913.00	
SRDTC Training Hall Charges	1,84,916.00	11,23,284.74	SC Hostel A/c-34757289282	997.00	
<u>To Other Receipts</u>			Millet Project A/C-42092415574	1,12,899.00	
TDS Receivable received	38,676.00		FRA Project A/C-	5,863.00	
Interest on TDs Receivable	4,054.00		FC Accounts	3,63,378.03	
Security Deposit CDAO (Koraput)	50,000.00		Cash at Bank-38189881854	4,597.00	
Interest on FD	29,082.00		Cash at Bank-30735067309	16,60,650.00	61,14,505.62
Proposal Processing Refundable	5,00,000.00	6,21,812.00			
<u>To Bank Interest</u>					
All General Accounts	1,89,800.00				
All FC Accounts	41,519.00	2,31,319.00			
Total		6,47,22,193.06	Total		6,47,22,193.06

for RAVI KENGUA & CO.

Date : 14.08.2026
Place : Rayagada
UDIN- 26203129CMZOKQ9453


General Secretary
Shakti Organisation(SSCSO)




CA Ravi
B.Sc., FCA

SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

Schedule-I

Regd. Off. : AT/PO. RAMANAGUDA, DIST. RAYAGADA, ORISSA

Admin. Office: Housing Board Colony, PO./Dist.-RAYAGADA-765001, ODISHA, India

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31.03.2026

S.N.	Assets Name	OP. WDV	> 180 Days	< 180 Days	Deletion	Total	Depn. Rate	Depreciated on full	Depreciated on (50%)	Total depreciated on	Closing WDV as on 31.03.2023
Scheme : General Account											
1	Land(Ramanaguda)	10,000	-	-		10,000	0%	-	-	-	10,000
2	Building(Ramanaguda)	7,23,582	-			7,23,582	5%	36,179	-	36,179	6,87,403
3	Land(Rayagada)	4,78,500	-			4,78,500	0%	-	-	-	4,78,500
4	Land(Kotapeta)	14,53,512	-	-		14,53,512	0%	-	-	-	14,53,512
5	Building(Rayagada)	1,20,849	-			1,20,849	5%	6,042	-	6,042	1,14,807
6	Furniture & Fixtures	53,672	-	-	-	53,672	10%	5,367	-	5,367	48,305
7	Equipments	2,328				2,328	15%	349	-	349	1,979
8	Desktop Computer	22				22	60%	13	-	13	9
9	LCD Projector	4,935	-			4,935	15%	740	-	740	4,195
10	Motorcycle	20,122	-			20,122	15%	3,018	-	3,018	17,104
11	Aquaguard	4,379	-			4,379	15%	657	-	657	3,722
12	Camera-2	4,751	-			4,751	15%	713	-	713	4,038
13	Camera		-	98,000.00		98,000	0%	-	-	-	98,000
14	CAR	2,84,595	-			2,84,595	15%	42,689	-	42,689	2,41,906
15	Land(Kotapeta)	6,00,000		-		6,00,000	0%	-	-	-	6,00,000
	Sub Total	37,61,247	-	98,000	-	38,59,247		95,767	-	95,767	37,63,480
Project : TYPE INSTITUTE											
1	Typewriter	5,856	-			5,856	15%	878	-	878	4,978
2	Furniture & Fixtures	3,923				3,923	10%	392	-	392	3,531
3	Almirah	941	-			941	10%	94	-	94	847
4	Black Board	313	-			313	10%	31	-	31	282
	Sub Total	11,033	-	-	-	11,033		1,395	-	1,395	9,638
		37,72,280									
Project : Senior Citizen Home											
1	Cooking Utensils	9,542	-	-	-	9,542	15%	1,431	-	1,431	8,111
2	Equipments	21,386	-	-	-	21,386	15%	3,208	-	3,208	18,178
3	Furniture & Fixtures	31,925	-	-	-	31,925	10%	3,193	-	3,193	28,732
4	Electronics Items	3,130	-	-	-	3,130	60%	1,878	-	1,878	1,252
5	Electrical Items	1,998	-	-	-	1,998	60%	1,199	-	1,199	799
	Sub Total	67,981	-	-	-	67,981		10,909	-	10,909	57,072
Project : MSCH											
1	Pillows	3,604	-	-		3,604	15%	541	-	541	3,063
2	Utensils	14,037	-	55,000		69,037	15%	2,106	4,125.00	6,231	62,806
3	Iron Beds	1,45,149	-	-		1,45,149	10%	14,515	-	14,515	1,30,634
4	Celling Fan			81,500		81,500	60%		24,450.00	24,450	57,050
5	Flower Pot			5,526		5,526	10%		276.00	276	5,250
6	Wall Clock			1,200		1,200	60%		360.00	360	840
7	Glow sign Board			10,000		10,000	60%		3,000.00	3,000	7,000
8	Exhust Fan			5,200		5,200	60%		1,560.00	1,560	3,640
9	Matress Cover			44,000		44,000	15%		3,300.00	3,300	40,700
10	Amirah			30,000		30,000	10%		1,500.00	1,500	28,500
11	Iran Bench-4			48,000		48,000	10%		2,400.00	2,400	45,600
12	Wooden Table-2			15,500		15,500	10%		775.00	775	14,725
14	Iron Hanger			15,000		15,000	10%		750.00	750	14,250
15	PVC Display board			15,600		15,600	10%		780.00	780	14,820
	Sub Total	1,62,790	-	3,26,526	-	4,89,316		17,162	43,276	60,438	4,28,878


 General Secretary
 Shakti Organisation(SSCSO)



Project : CHILDLINE										
1	Computer & webcam	17	-		17	60%	10	-	10	7
2	Printer cum scanner	8	-		8	60%	5	-	5	3
3	Furniture & Fixtures	13,971	-		13,971	10%	1,397	-	1,397	12,574
	Sub Total	13,996	-	-	13,996		1,412	-	1,412	12,584
Project: Maternity waiting Home(Kashipur)										
1	Iron Bed-6 nos.	11,635			11,635	10%	1,164	-	1,164	10,471
2	Furniture & Fixtures	5,845			5,845	10%	585	-	585	5,260
3	TV(Led)-1 no.	193			193	60%	116	-	116	77
4	DVD Player	90			90	60%	54	-	54	36
5	Cooking Utensils	4,044			4,044	15%	607	-	607	3,437
6	Mattress- 6 nos.	9,298			9,298	10%	930	-	930	8,368
7	Computer & Printer	6,720	-	-	6,720	60%	4,032	-	4,032	2,688
	Grand Total	37,825	-	-	37,825		7,488	-	7,488	30,337
Project : SHAKTI CHILD DEVELOPMENT PROGRAMME										
1	Ceiling fan	161	-		161	80%	129	-	129	32
2	Desktop Computer	31	-		31	60%	19	-	19	12
3	Digital Camera	108	-		108	60%	65	-	65	43
4	Executive Chairs	9,936	-		9,936	10%	994	-	994	8,942
5	Chairs	9,589	-		9,589	10%	959	-	959	8,630
6	Laptop	27	-		27	60%	16	-	16	11
7	DVD Player	9	-		9	60%	5	-	5	4
8	LCD & PICO Projector	150	-		150	60%	90	-	90	60
9	Motorcycle	47,717	-		47,717	15%	7,158	-	7,158	40,559
10	Laserjet Printer(MF)	6	-		6	60%	4	-	4	2
11	Almirah	41,757	-		41,757	10%	4,176	-	4,176	37,581
12	Wooden Tables	23,083	-		23,083	10%	2,308	-	2,308	20,775
13	SLR Digital Camera	201	-	-	201	60%	121	-	121	80
	Total	1,32,775	-	-	1,32,775		16,044	-	16,044	1,16,731
Project : Tuber Crop										
1	Pico Projector	-		40,000	40,000	60%	-	12,000.00	12,000	28,000
2	Laptop	-		1,00,000	1,00,000	60%	-	30,000.00	30,000	70,000
3	Printer cum scanner	-		20,000	20,000	60%	-	6,000.00	6,000	14,000
	Total	-		1,60,000	1,60,000		-	48,000	48,000	1,12,000
Project : SC Hostel										
1	Cooking Utensils	19,314	-		19,314	15%	2,897		2,897	16,417
2	Furniture & Cots	56,096	-	72,800	1,28,896	10%	5,610	3,640.00	9,250	1,19,646
3	Bedding Materials	56,096			56,096	10%	5,610		5,610	50,486
4	Celling Fan	-		88,000	88,000	60%		26,400.00	26,400	61,600
5	Almirah	-		15,000	15,000	10%		750.00	750	14,250
6	Bio Matric	-		15,000	15,000	60%		4,500.00	4,500	10,500
7	Robotic Vacuum cleaner	-		29,500	29,500	60%		8,850.00	8,850	20,650
8	Weinginf Mechhine-Digital	-		5,500	5,500	60%		1,650.00	1,650	3,850
	Total	1,31,506	-	2,25,800	3,57,306		14,117	45,790	59,907	2,97,399
	Grand Total	43,19,153	-	8,10,326	51,29,479	-	1,64,294	1,37,066	3,01,360	48,28,119

for RAVI KENGUA & CO.
Chartered Accountants

Place : Rayagada
Date : 14.08.2026
UDIN- 26203129CMZOKQ9453


General Secretary
Shakti Organisation(SSCSO)




CA Ravi
B.Sc, FCA

RAVI KENGUA & CO.,
Chartered Accountants,
New Colony,
RAYAGADA – 756 001,
ORISSA, INDIA.

SCHEDULE- II

NOTES TO ACCOUNTS/SCHEDULES/ACCOUNTS POLICIES

Name : SHAKTI SOCIAL, CULTURAL & SPORTING ORGANISATION

Address: Post. -Ramanaguda, Dist.-Rayagada, Orissa, India, Phone no.06856-359838.

PERIOD OF AUDIT : 1ST APRIL 2025 TO 31ST MARCH 2026.

1. Methods of accounts :

- The Institution is following standard accounting policies.
- The Institution is following cash accounting system.
- There is no change in accounting policies in comparison to previous year.
- The cashbook and ledgers maintained as per double accounting system.
- The assets, expenses and liabilities are accounted for an actual payment basis but not on accrual basis.

2. Fixed Assets :

- The depreciation on fixed assets is provided on the written down value method at the rates specified in the Income Tax Rules, 1962 as applicable for the financial year.
- Assets which have fulfilled their useful life are written off at their respective historical costs and the corresponding accumulated depreciation is accordingly adjusted.
- Proper records have been maintained for the assets.

3. Income Recognition :

- The Income of the Organisation is mainly from Grants, Membership Fees, Donation, Contributions, Bank interest and is utilized for the charitable purposes.
- The House Rent paid by various Projects run by Shakti Org. to its General account are treated as the Income to General Account and these amounts are not treated as expenditures for the respective project accounts in the consolidated financial statements. This approach ensures clarity in the financial reporting and maintains the integrity of each project's budget.

4. FCRA Obligation :

- The Grants from foreign Sources, received are utilized as per the FCRA guidelines.
- The Interest accrued /received on foreign funds are credited to foreign Contribution account shown in FC-4 as Grants.

5. Income Tax Obligation :

- The Organisation is following the rules and regulations of Income Tax Act and files annual returns in time.

6. Internal Control :

- The Institution is following internal control system for all disbursements by proper approvals.

Place : Rayagada

Date : 14.08.2026

UDIN-26203129CMZOKQ9453


General Secretary
Shakti Organisation(SSCSO)

Signature of the Chartered Accountant

M.N.- 203129

