



INDEPENDENT AUDITOR'S REPORT

The Members of

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST, PATABHADI, SONEPUR, ODISHA, PIN-767017 (Odisha)

We have audited the accompanying standalone revised financial statements of "CHHOTAASHA COMMUNITY DEVELOPMENT TRUST, (the Trust/Society), which comprises the Balance Sheet as on March 31, 2020, and the Statement of the Income and Expenditure Account and the Receipt and Payment Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion the accompanying financial statement give a true and fair view of the financial position of the society as on March 31, 2020, and of its financial performance for the year then ended in accordance with the Accounting Standard issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion:

we conducted our audit in accordance with the Standard on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statement section of our report. We are independent of the society in accordance with the code of Ethics issued by ICIA and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Financial Statements:

Management of society is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the society in accordance with the accounting principles generally accepted in India. This responsibility includes presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Society's ability to continue as Going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Society's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements: -

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedure that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate the related disclosure made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as going concern.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit finding, including any significant deficiencies in internal control that we identify during our audit.

UDIM: 23066785BG@UU02405

Place: JHARSUGUDA
Dated: 22/02/2023



For SPP ASSOCIATES
Chartered Accountants

C.A BIBEKANANDA PANI
Partner

M. No. 066785

Firm Regd. No. 322862E

**NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTANTS
FOR THE PERIOD ENDED 31st March , 2020**

1. Significant Accounting Policies

a) Accounting convention

The financial statements have been prepared on historical cost convention in accordance with the generally accepted accounting principles in India.

b) Basis of Accounting

The society's income and expenses are accounted for on accrual basis.

c) Fixed Assets:

Assets are Stared at the cost less depreciation where applicable. Cost comprises of all expenses incurred up to commissioning/putting the assets in use.

d) Depreciation:

Depreciation has been provided as per Income Tax Act, 1961





SSP ASSOCIATES
CHARTERED ACCOUNTS

JHARSUGUDA

At- Kalimandir Road

Near Tahasi Office Chowk

Tel.No (06645)270936 (O)

Mobile :- 9437059940/9556324283

e-mail panib2000@yahoo.com

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST
AT- MARUTINAGAR PATABHADI,SONEPUR PO-SONEPUR DIST- SUBARNAPUR
CONSOLATED BALANCE SHEET AS AT 31 ST MARCH 2020

LIABILITIES		AMOUNT	ASSETS		AMOUNT
PROPRIETOR'S CAPITAL A/C			FIXED ASSETS		
Opening Balance	1,483,404.50		As Annuxture		788,489.00
Add Excess of Income over Expenditue	(58,211.50)				
Add Dotion in kind	67,500.00		CURRENT ASSETS,		
Add Membership Fee	16,800.00	1,509,493.00	Cash Bank Balance		
CURRENT LIABILITIES			Cash in Hand		5,130.50
Expenses Payable		80,400.00	Cash at Bank		31,260.50
			Fixed Deposit		765,013.00
		1,589,893.00			1,589,893.00

The above statement is compiled on the basis of information produced.

PLACE:- Jharsuguda
DATE:- 22-02-2023



FOR SSP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani
Partner
M.No - 066785
Firm Regd. No - 322862E


CHAIRMAN
Chhotaasha Community
Development Trust, Sonapur



SSP ASSOCIATES
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CHHOTAASHA COMMUNITY DEVELOPMENT TRUST
AT- MARUTINAGAR PATABHADI,SONEPUR PO-SONEPUR DIST- SUBARNAPUR
CONSOLATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2020

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Printing & Stationary	10,530.00	By	Donation	120,500.00
"	Postage & Telephone	7,920.00	"	Miscellaneous Receipt	44,450.00
"	Travelling Expense	21,530.00	"	Community Health Center	78,900.00
"	Conveyance Charges	1,750.00	"	Local Contribution	34,260.00
"	Expenses National days	3,575.00	"	Interest Received	1,656.00
"	Building Rent	274,800.00			
"	Electricity & Water Supply	28,210.00	"	Student fees	1,315,350.00
"	Honorarium	786,000.00			
"	Bank Charges	265.50	"	Interest on FD	46,379.00
"	Fee to CHSE	141,600.00			
"	College Building	55,600.00			
"	Maintenance	25,990.00			
"	Sanitary	4,520.00			
"	Gift & Hospitately	12,850.00			
"	New Paper & Periodical	6,520.00			
"	Office Expenses	16,040.00			
"	Depreciation	116,256.00			
To	<u>Expenses</u>				
"	Children Development Project	25,620.00			
"	Swachha Bharat	12,450.00			
"	Malaria & AID Awarenes	9,250.00			
"	Plantation Prog.	14,250.00			
"	Health Camp	18,240.00			
"	Support to Leprocy Deformity Care Prog.	15,240.00			
"	Agricultural Development	11,200.00			
"	Alternate Vaccine Delevery	79,500.00			
"	Excess of Income over Expenditue	(58,211.50)			
		1,641,495.00			1,641,495.00

The above statement is compiled on the basis of information produced.

PLACE:- Jharsuguda

DATE:- 22-02-2023



FOR SSP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani

Partner

M.No - 066785

Firm Regd. No - 322862E

CHAIRMAN
Chhotaasha Community
Development Trust, Sonapur



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At- Kalimandir Road

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Tel.No (06645)270936 (O)

Mobile :- 9437059940/9556324283

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CHHOTAASHA COMMUNITY DEVELOPMENT TRUST
AT- MARUTINAGAR PATABHADI,SONEPUR PO-SONEPUR DIST- SUBARNAPUR
CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2020

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To	Opening Stock		By	Printing & Stationary	10,530.00
	Cash at Bank	75,213.00	"	Postage & Telephone	7,920.00
	Cash in Hand	12,712.50	"	Travelling Expense	21,530.00
To	Donation	120,500.00	"	Conveyance Charges	1,750.00
"	Miscellaneous Receipt	44,450.00	"	Expenses National days	3,575.00
"	Community Health Center	78,900.00	"	Building Rent	274,800.00
"	Local Contribution	34,260.00	"	Electricity & Water Supply	28,210.00
"	Membership Fee	16,800.00	"	Honorarium	786,000.00
"	Interest Received	1,656.00	"	Bank Charges	265.50
"	Student fees	1,315,350.00	"	Fee to CHSE	141,600.00
"	Donation in kind	67,500.00	"	College Building	55,600.00
"	<u>Expenses Payable</u>		"	Maintenance	25,990.00
"	Staff honorarium	59,500.00	"	Sanitary	4,520.00
"	Building Rent	20,900.00	"	Gift & Hospitality	12,850.00
"	Interest Received on FD	46,379.00	"	New Paper & Periodical	6,520.00
			"	Office Expenses	16,040.00
			"	Furniture	98,500.00
			"	Book & Library	8,000.00
			"	Expenses Payable Paid	74,900.00
			"	Accred interest on FD	46,379.00
			"	Computer	46,500.00
			By	<u>Programme Expenses</u>	
			"	Children Development Project	25,620.00
			"	Swachha Bharat	12,450.00
			"	Malaria & AID Awareness	9,250.00
			"	Plantation Prog.	14,250.00
			"	Health Camp	18,240.00
			"	Support to Leprosy Deformity Care Prog.	15,240.00
			"	Agricultural Development	11,200.00
			"	Alternate Vaccine Delivery	79,500.00
			By	<u>Closing Balance</u>	
				Cash in Bank	31,260.50
				Cash in hand	5,130.50
		1,894,120.50			1,894,120.50

The above statement is compiled on the basis of information produced.

PLACE:- Jharsuguda
DATE:- 22-02-2023




CHAIRMAN
Chhotaasha Community
Development Trust, Sonapur

FOR SSP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani

Partner

M.No .- 066785

Firm Regd. No - 322862E

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST
PARTICULARS OF ASSETS AND PROPERTIES- DEPRECIATION AND NET VALUE OF THE ASSETS FOR THE YEAR ENDING 31st MARCH 2020

Sr. No	Particulars	Original value of assets	Opening Balance	Additions/Revaluations	Disposales	Total	Percentage of depreciation	Depreciation on value during the year	Depreciation upto previous year	Total depreciation charged	Net value of Assets
1	Furniture & Fixtures	-	575,998.00	98,500.00	-	674,498.00	10%	67,975.00	-	67,975.00	606,523.00
2	Computer	-	45,675.00	46,500.00	-	92,175.00	40%	27,570.00	-	27,570.00	64,605.00
3	Electrical Good	-	26,732.00	-	-	26,732.00	15%	4,010.00	-	4,010.00	22,722.00
4	Vechile	-	44,701.00	-	-	44,701.00	15%	6,705.00	-	6,705.00	37,996.00
5	Liabrary & Books	-	58,639.00	8,000.00	-	66,639.00	15%	9,996.00	-	9,996.00	56,643.00
		-	751,745.00	153,000.00	-	904,745.00		116,256.00	-	116,256.00	788,489.00




CHAIRMAN
 Chhotaasha Community
 Development Trust, Sonapur



INDEPENDENT AUDITOR'S REPORT

The Members of

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST, PATABHADI, SONEPUR, ODISHA, PIN-767017 (Odisha)

We have audited the accompanying standalone revised financial statements of "CHHOTAASHA COMMUNITY DEVELOPMENT TRUST, (the Trust/Society), which comprises the Balance Sheet as on March 31, 2021, and the Statement of the Income and Expenditure Account and the Receipt and Payment Account for the year then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion the accompanying financial statement give a true and fair view of the financial position of the society as on March 31, 2021, and of its financial performance for the year then ended in accordance with the Accounting Standard issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion:

We conducted our audit in accordance with the Standard on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statement section of our report. We are independent of the society in accordance with the code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those Charged with Governance for the Financial Statements:

Management of society is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the society in accordance with the accounting principles generally accepted in India. This responsibility includes presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Society's ability to continue as Going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Society's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements: -

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedure that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate the related disclosure made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as going concern.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit finding, including any significant deficiencies in internal control that we identify during our audit.

UDIN: 23066785BGQUUP9674

Place: JHARSUGUDA
Dated: 22/02/2023



For SPP ASSOCIATES
Chartered Accountants

C.A BIBEKANANDA PANI
Partner

M. No. 066785

Firm Regd. No. 322862E

**NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTANTS
FOR THE PERIOD ENDED 31st March , 2021**

1. Significant Accounting Policies

a) Accounting convention

The financial statements have been prepared on historical cost convention in accordance with the generally accepted accounting principles in India.

b) Basis of Accounting

The society's income and expenses are accounted for on accrual basis.

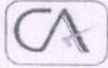
c) Fixed Assets:

Assets are Stared at the cost less depreciation where applicable. Cost comprises of all expenses incurred up to commissioning/putting the assets in use.

d) Depreciation:

Depreciation has been provided as per Income Tax Act, 1961





SSP ASSOCIATES
CHARTERED ACCOUNTANTS

JHARSUGUDA

At:- Kalimandir Road

Near Tahasi Office Chowk

Tel.No (06645)270936 (O)

Mobile :- 9437059940/9556324283

e-mail panib2000@yahoo.com

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST
AT- MARUTINAGAR PATABHADI,SONEPUR PO-SONEPUR DIST- SUBARNAPUR
CONSOLATED BALANCE SHEET AS AT 31 ST MARCH 2021

LIABILITIES		AMOUNT	ASSETS		AMOUNT
PROPRIETOR'S CAPITAL A/C			FIXED ASSETS		
Opening Balance	1,509,493.00		As Annuxture		739,002.00
Add Excess of Income over Expenditue	(56,899.00)		CURRENT ASSETS,		
Add Dontion in kind	179,360.00		Cash Bank Balance		
Add Membership fee	16,800.00	1,648,754.00	Cash in Hand		5,230.50
CURRENT LIABILITIES			Cash at Bank		174,310.50
Expenses Payable		84,100.00	Fixed Deposit		814,311.00
		1,732,854.00			1,732,854.00

The above statement is compiled on the basis of information produced.

PLACE:- Jharsuguda
DATE:- 22-02-2023




FOR SPP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani
Partner

M.No - 066785

Firm Regd. No - 322862E


CHAIRMAN

Chhotaasha Community
Development Trust, Sonapur



SSP ASSOCIATES
CHARTERED ACCOUNTS

JHARSUGUDA

At:- Kalimandir Road

Near Tahasi Office Chowk

Tel.No (06645)270936 (O)

Mobile :- 9437059940/9556324283

e-mail panib2000@yahoo.com

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST

AT- MARUTINAGAR PATABHADI,SONEPUR PO-SONEPUR DIST- SUBARNAPUR

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Printing & Stationary	450.00	By	Donation	74,850.00
"	Postage & Telephone	650.00	"	Community Health Center	140,150.00
"	Travelling Expense	10,910.00	"	Interest Received	2,071.00
"	Conveyance Charges	1,640.00	"	Student fees	1,188,340.00
"	Building Rent	290,400.00	"	Interest on FD	49,298.00
"	Electricity	9,970.00			
"	Honorarium	802,800.00			
"	Bank Charges	531.00			
"	Fee to CHSE	143,780.00			
"	Gift & Hospitally	5,120.00			
"	Depreciation	104,097.00			
To	<u>e Expenses</u>				
"	Alternate Vaccine Delevary	141,260.00			
"	Excess of Income over Expenditue	(56,899.00)			
		1,454,709.00			1,454,709.00

The above statement is compiled on the basis of information produced.

PLACE:- Jharsuguda

DATE:- 22-02-2023



FOR SSP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani

Partner

M.No - 066785

Firm Regd. No - 322862E

CHAIRMAN
Chhotaasha Community
Development Trust, Sonapur



SSP ASSOCIATES
CHARTERED ACCOUNTANTS

JHARSUGUDA

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CHHOTAASHA COMMUNITY DEVELOPMENT TRUST

AT- MARUTINAGAR PATABHADI,SONEPUR PO-SONEPUR DIST- SUBARNAPUR

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2021

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To	Opening Stock		By	Printing & Stationary	450.00
	Cash at Bank	31,260.50	"	Postage & Telephone	650.00
	Cash in Hand	5,130.50	"	Travelling Expense	10,910.00
			"	Conveyance Charges	1,640.00
To	Donation	74,850.00	"	Building Rent	290,400.00
"	Community Health Center	140,150.00	"	Electricity & Water Supply	9,970.00
"	Membership Fee	16,800.00	"	Honorarium	802,800.00
"	Interest Received	2,071.00	"	Bank Charges	531.00
"	Student fees	1,188,340.00	"	Fee to CHSE	143,780.00
"	Donation in Kind	179,360.00	"	Building undercostruction	30,250.00
"	<u>Expenses Payable</u>		"	Land Development	24,360.00
"	Staff honorarium	60,900.00	"	Gift & Hospitately	5,120.00
"	Building Rent	23,200.00	"	Expenses Payable Paid	80,400.00
"	Interest Received on FD	49,298.00	"	Accred interest on FD	49,298.00
			By	<u>Programme Expenses</u>	
			"	Alternate Vaccine Delevary	141,260.00
			By	<u>Closing Balance</u>	
				Cash in Bank	174,310.50
				Cash in hand	5,230.50
		1,771,360.00			1,771,360.00

The above statement is compiled on the basis of information produced.

PLACE:- Jharsuguda

DATE:- 22-02-2023



FOR SPP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani
Partner

M.No - 066785

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CHAIRMAN
Chhotaasha Community
Development Trust, Sonapur

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST

PARTICULARS OF ASSETS AND PROPERTIES- DEPRECIATION AND NET VALUE OF THE ASSETS FOR THE YEAR ENDING 31st MARCH 2021

Sr. No	Particulars	Original value of assets	Opening Balance	Additions/Revaluations	Disposales	Total	Percentage of depreciation	Depreciation on value during the year	Depreciation upto previous year	Total depreciation charged	Net value of Assets
1	Furniture & Fixtures	-	606,523.00	-	-	606,523.00	10%	60,652.00	-	60,652.00	545,871.00
2	Computer	-	64,605.00	-	-	64,605.00	40%	25,842.00	-	25,842.00	38,763.00
3	Electrical Good	-	22,722.00	-	-	22,722.00	15%	3,408.00	-	3,408.00	19,314.00
4	Vechile	-	37,996.00	-	-	37,996.00	15%	5,699.00	-	5,699.00	32,297.00
5	Liabrary & Books	-	56,643.00	-	-	56,643.00	15%	8,496.00	-	8,496.00	48,147.00
6	Buiding underconstrction	-	30,250.00	30,250.00	-	30,250.00	0%	-	-	-	30,250.00
7	Land Development	-	24,360.00	24,360.00	-	24,360.00	0%	-	-	-	24,360.00
		-	788,489.00	54,610.00	-	843,099.00		104,097.00	-	104,097.00	739,002.00



(Signature)

CHAIRMAN

Chhotaasha Community
Development Trust, Sonepur



INDEPENDENT AUDITOR'S REPORT

The Members of

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST, PATABHADI, SONEPUR, ODISHA, PIN-767017 (Odisha)

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In our opinion the accompanying financial statement give a true and fair view of the financial position of the society as on March 31, 2022, and of its financial performance for the year then ended in accordance with the Accounting Standard issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion:

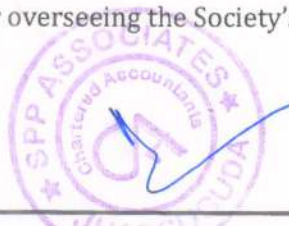
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- Obtain an understanding of internal control relevant to audit in order to design audit procedure that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate the related disclosure made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in financial statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as going concern.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit finding, including any significant deficiencies in internal control that we identify during our audit.

UDIN: 23066785 BGRUUQ47LR

Place: JHARSUGUDA
Dated: 22/02/2023



For SPP ASSOCIATES
Chartered Accountants

C.A BIBEKANANDA PANI
Partner

M. No. 066785

Firm Regd. No. 322862E

**NOTES ANNEXED TO AND FORMING PART OF THE ACCOUNTANTS
FOR THE PERIOD ENDED 31st March , 2022**

1. Significant Accounting Policies

a) Accounting convention

The financial statements have been prepared on historical cost convention in accordance with the generally accepted accounting principles in India.

b) Basis of Accounting

The society's income and expenses are accounted for on accrual basis.

c) Fixed Assets:

Assets are Stared at the cost less depreciation where applicable. Cost comprises of all expenses incurred up to commissioning/putting the assets in use.

d) Depreciation:

Depreciation has been provided as per Income Tax Act, 1961





SSP ASSOCIATES
CHARTERED ACCOUNTANTS

JHARSUGUDA

At:- Kalimandir Road

Near Tahasi Office Chowk

Tel.No (06645)270936 (O)

Mobile :- 9437059940/9556324283

e-mail panib2000@yahoo.com

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST
AT- MARUTINAGAR PATABHADI,SONEPUR PO-SONEPUR DIST- SUBARNAPUR
CONSOLATED BALANCE SHEET AS AT 31 ST MARCH 2022

LIABILITIES	AMOUNT	ASSETS	AMOUNT
PROPRIETOR'S CAPITAL A/C		FIXED ASSETS	
Opening Balance	1,648,754.00	As Annuxture	2,359,706.00
Add Excess of Income over Expenditue	(68,444.00)		
Add Dontion in kind	1,555,000.00	CURRENT ASSETS,	
Membership Fee	16,800.00		
	3,152,110.00	Cash Bank Balance	
CURRENT LIABILITIES		Cash in Hand	23,390.50
Expenses Payable	109,100.00	Cash at Bank	11,400.50
		Fixed Deposit	866,713.00
	3,261,210.00		3,261,210.00

The above statement is compiled on the basis of information produced.

PLACE:- Jharsuguda
DATE:- 22-02-2023




FOR SPP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani

Partner

M.No - 066785

Firm Regd. No - 322862E


CHAIRMAN

Chhotaasha Community
Development Trust, Sonapur



SSP ASSOCIATES
CHARTERED ACCOUNTS

JHARSUGUDA

At:- Kalimandir Road

Near Tahasi Office Chowk

Tel.No (06645)270936 (O)

Mobile :- 9437059940/9556324283

e-mail panib2000@yahoo.com

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST

AT- MARUTINAGAR PATABHADI, SONEPUR PO-SONEPUR DIST- SUBARNAPUR

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2022

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	Printing & Stationary	8,565.00	By	Donation	65,450.00
"	Postage & Telephone	9,450.00	"	Community Health Center	74,850.00
"	Travelling Expense	20,620.00	"	Interest Received	976.00
"	Conveyance Charges	1,640.00	"	Student fees	1,607,410.00
"	School Building Rent	296,400.00	"	Interest on FD	52,402.00
"	Electricity & Water Supply	18,610.00			
"	Honorarium	1,102,800.00			
"	Bank Charges	531.00			
"	Fee to CHSE	135,540.00			
"	National Day Celebration	4,780.00			
"	New Paper & Priodical	8,360.00			
"	Office Expenses	12,540.00			
"	Repair & Maintanance	14,500.00			
"	New Paped & Periodical	8,360.00			
"	Computer Maintanance	11,240.00			
"	Expenses on online Classe	55,260.00			
"	Depreciation	85,056.00			
To	<u>Expenses</u>				
"	Alternate Vaccine Delevery	75,280.00			
"	Excess of Income over Expenditue	(68,444.00)			
		1,801,088.00			1,801,088.00

The above statement is compiled on the basis of information produced.



PLACE:- Jharsuguda

DATE:- 22-02-2023

FOR SPP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani

Partner

M.No .- 066785

Firm Regd. No - 322862E


CHAIRMAN
Chhotaasha Community
Development Trust, Sonapur



SSP ASSOCIATES
CHARTERED ACCOUNTANTS

JHARSUGUDA

At:- Kalimandir Road

Near Tahasi Office Chowk

Tel.No (06645)270936 (O)

Mobile :- 9437059940/9556324283

e-mail panib2000@yahoo.com

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST
AT- MARUTINAGAR PATABHADI, SONEPUR PO-SONEPUR DIST- SUBARNAPUR
CONSOLATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2022

RECEIPT		AMOUNT	PAYMENT		AMOUNT
To	Opening Stock		By	Printing & Stationary	8,565.00
	Cash at Bank	174,310.50	"	Postage & Telephone	9,450.00
	Cash in Hand	5,230.50	"	Travelling Expense	20,620.00
To	Donation	65,450.00	"	Conveyance Charges	1,640.00
"	Community Health Center	74,850.00	"	School Building Rent	296,400.00
"	Membership Fee	16,800.00	"	Electricity & Water Supply	18,610.00
"	Interest Received	976.00	"	Honorarium	1,102,800.00
"	Student fees	1,607,410.00	"	Bank Charges	531.00
"	Bank Interest Received	-	"	Fee to CHSE	135,540.00
"	<u>Expenses Payable</u>		"	Expenses on Nationalday Celebration	4,780.00
"	Staff honorarium	85,900.00	"	Repairs & Maintanance	14,500.00
"	Building Rent	23,200.00	"	Gift & Hospitaily	8,360.00
"	Interest Received on FD	52,402.00	"	Computer Maintaiaans	11,240.00
"	Donation Received in Kind	1,555,000.00	"	New Paped & Periodical	8,360.00
			"	Office Expenses	12,540.00
			"	Expenses on Online Clses	55,260.00
			"	Bulding Undre Contruction	1,705,760.00
			"	Expenses Payable Paid	84,100.00
			"	Accred interest on FD	52,402.00
			By	<u>Programme Expenses</u>	
			"	Alternate Vaccine Delevery	75,280.00
			By	<u>Closing Balance</u>	
				Cash in Bank	11,400.50
				Cash in hand	23,390.50
		3,661,529.00			3,661,529.00

The above statement is compiled on the basis of information produced.

PLACE:- Jharsuguda
DATE:- 22-02-2023



FOR SSP ASSOCIATES
CHARTERED ACCOUNTANT

CA Bibekananda Pani
Partner

M.No - 066785

Firm Regd. No - 322862E


CHAIRMAN
Chhotaasha Community
Development Trust, Sonapur

CHHOTAASHA COMMUNITY DEVELOPMENT TRUST

PARTICULARS OF ASSETS AND PROPERTIES- DEPRECIATION AND NET VALUE OF THE ASSETS FOR THE YEAR ENDING 31st MARCH 2022

Sr. No	Particulars	Original value of assets	Opening Balance	Additions/Revaluations	Disposales	Total	Percentage of depreciation	Depreciation on value during the year	Depreciation on upto previous year	Total depreciation charged	Net value of Assets
1	Furniture & Fixtures	-	545,871.00	-	-	545,871.00	10%	54,587.00	-	54,587.00	491,284.00
2	Computer	-	38,763.00	-	-	38,763.00	40%	15,505.00	-	15,505.00	23,258.00
3	Electrical Good	-	19,314.00	-	-	19,314.00	15%	2,897.00	-	2,897.00	16,417.00
4	Vehicle	-	32,297.00	-	-	32,297.00	15%	4,845.00	-	4,845.00	27,452.00
5	Library & Books	-	48,147.00	-	-	48,147.00	15%	7,222.00	-	7,222.00	40,925.00
6	Land	-	30,250.00	-	-	30,250.00	0%	-	-	-	30,250.00
7	Land Development	-	24,360.00	-	-	24,360.00	0%	-	-	-	24,360.00
8	Building Under Construction	-	-	1,705,760.00	-	1,705,760.00	0%	-	-	-	1,705,760.00
		-	739,002.00	1,705,760.00	-	2,444,762.00		85,056.00	-	85,056.00	2,359,706.00



CHAIRMAN

Chhotasha Community
Development Trust, Sonepur