



AUDITOR'S REPORT

We have audited the attached Consolidated F.C. & General Balance Sheet of **WOMEN ORGANISATION FOR RURAL DEVELOPMENT, AT: KHAJURIA, PO: AKUL, VIA; SIRIGIDA, DIST: KEONJHAR** at 31st March 2020 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Consolidated Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. In the case of the Consolidated Balance Sheet, of the state of affairs of the Society as at 31st March 2020.

AND

- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.

Dated: 25/06/2020


Secretary
WORD



For R.C. LAL & CO.,
Chartered Accountants.
Firm Regn No. 313188E


CA Gourav Lal
Partner

Membership No. 300831
UDIN: 20300831AAAAFZ4875

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED BALANCE SHEET AS ON 31.03.2020
(F.C. & GENERAL ACCOUNT)

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
GENERAL FUND:			FIXED ASSETS:		
As per last A/c	27,44,521.13		As per last A/c	24,77,447.00	
Add: Excess of Income over Expenditure during the year	4,49,520.45	31,94,041.58	Add: During the year	1,11,400.00	
				25,88,847.00	
<u>Loan:</u>			Less: Depreciation	2,79,442.00	23,09,405.00
As per last A/c	30,016.00				
Add: During the year	4,93,000.00	5,23,016.00	CURRENT ASSETS:		
			<u>Grant Receivable</u>		
<u>Unspent Grant :</u>			As per last A/c	3,24,907.00	
As per last A/c	564.00		Less: Received	3,24,907.00	
Less: Spent	564.00			NIL	
	NIL		Add: During the year	13,72,700.00	13,72,700.00
Add: Unspent during the year	13,18,193.04	13,18,193.04	TDS Receivable		7,584.00
<u>Outstanding Expenses Payable:</u>			<u>Closing Balance:</u>		
As per last A/c	2,77,416.00		- Cash in hand		4,695.00
Less: Spent	2,77,416.00		- Cash at bank		17,16,306.62
	NIL				
Add: During the year	3,75,440.00	3,75,440.00			
		54,10,690.62			54,10,690.62
		=====			=====

As per our Report Attached .

Bhubaneswar.
Dated: 25/06/2020

P. Pandey
Secretary
WORD



For R.C. LAL & CO.,
Chartered Accountants.
Firm Regn No. 313188E

Gourav Lal
CA Gourav Lal
Partner

Membership No. 300831
UDIN: 20300831AAAAFZ4875

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
(F.C. & NON-FC ACCOUNT)

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To WOMEN ACTION FOR NRM PROGRAMME		By Grant in Aid Received from:	
- Revenue Expenditure	10,20,753.00	Andheri-Hilfe Bonn e.v Germany:	
" Economic Rerhabilitation of WSHG Members		- WOMEN ACTION FOR NRM PROGRAMME	8,95,484.00
Through Cultivation of Organic Vegetables		- 2019-2020	17,59,886.00
- Revenue Expenditure	10,47,430.32	" Global Fund for Women	14,59,250.00
" Jiban Sampark Project		" UNICEF India	
- Revenue Expenditure	11,45,281.00	" PR & Water Sanitation Dept.	
" Construction of IHHL		Construction of IHHL	20,03,000.00
- Revenue Expenditure	20,04,689.00	" SIRD & Panchayati Raj & DW	
" Induction Cum GPDP Trg. Programme:		Department Govt. of Odisha	
- Revenue Expenditure	42,78,732.00	Induction cum GPDP Trg. Programme	
" Alternate Vaccine Delivery System		- 2019-2020	35,43,309.00
- Revenue Expenditure	1,41,235.40	" NHM KEONJHAR	
" Training for ASHAs		- Alternate Vaccine Delivery System	1,58,942.00
- Revenue Expenditure	6,35,747.24	- Training for ASHA	
" Livelihood & Enterprise Development Programme		- 2019-2020	6,45,442.00
" Bamboo Craft making & Marketing		" NABARD, Keonjhar	
- Revenue Expenditure	2,81,040.00	- GRLTP for SHG Members	14,500.00
" Preparation of Village Distare Management Plan		" District Distaster Authority Keonjhar	36,600.00
- Revenue Expenditure	36,600.00	" Odisha Livelihood Mission, Keonjhar	33,410.00
" Training of CRP-CMs Plan under mo upakari		" STAR SWAROJGAR, Keonjhar	21,000.00
bagicha		" Award from Forest & Environment Dept. Govt. of	
- Revenue Expenditure	33,410.00	Odisha	10,000.00
" Training on Vegetable Nursery Management &		" Bank Interest	
Cultivation		- A/c No. 11862156478	6,068.00
- Revenue Expenditure	21,000.00	- A/c No. 11862156489	1,411.00
" GENERAL ACCOUNT		- A/c No. 11862156490	4,758.00
- Revenue Expenditure	3,57,064.55	- A/c No. 11862156503	2,329.00
" Unspent Grant	13,18,193.04	- A/c No. 30572516156	40.00
" Outstanding Expenses payable	3,75,440.00	- A/c No. 540710110018421	520.00
" Depreciation	2,79,442.00	- A/c No. 37473058969	23,685.00
" Excess of Income over Expenditure during the year	4,49,520.45	" Membership fees	3,900.00
		" Donation	92,500.00
		" Income from:	
		- Kaju	3,59,000.00
		- Mango	1,94,000.00
		- Vegetable	1,87,000.00
		- Paddy	2,14,000.00
		- Gotary	1,85,000.00
		" Received from WANRM FC	37,546.00
		" Local Contribution	1,52,150.00
		" Unspent Grant	56.00
		" Grant Receivable	13,72,700.00
		" TDS Receivable	7,584.00
	1,34,25,578.00		1,34,25,578.00

As per our Report Attached .

Bhubaneswar.
Dated: 25/06/2020

P. Panda
Secretary
WORD



For R.C.LAL & CO.,
Chartered Accountants.
Firm Regn No. 313188E

CA Gourav Lal
Partner

Membership No. 300831
UDIN: 20300831AAAAFZ4875

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2019 TO 31.03.2020
(F.C. & GENERAL A/C)

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By WOMEN ACTION FOR NRM PROGRAMME	
- Cash in Hand	1,247.00	- Revenue Expenditure	10,20,753.00
- Cash at Bank		- Capital Expenditure	NIL
- A/c No. 37473058969	3,102.80	" Economic Rerhabilitation of WSHG Members	
- A/c No. 11862156478	3,053.53	Through Cultivation of Organic Vegetables	
- A/c No. 11862156489	2,00,589.15	- Revenue Expenditure	10,47,430.32
- A/c No. 11862156490	12,813.82	- Capital Expenditure	65,500.00
- A/c No. 11862156503	1,168.46	" Jiban Sampark Project	
- A/c No. 30572516156	3,099.55	- Revenue Expenditure	11,45,281.00
- A/c No. 540710110018421	25,088.82	- Capital Expenditure	NIL
" Grant in Aid Received from:		" Construction of IHHL	
Andheri-Hilfe Bonn e.v Germany:		- Revenue Expenditure	20,04,689.00
- WOMEN ACTION FOR NRM PROGRAMME		- Capital Expenditure	NIL
- 2018-2019	2,77,416.00	" Induction Cum GPDP Trg. Programme:	
- 2019-2020	8,95,484.00	- Revenue Expenditure	42,78,732.00
" Global Fund for Women	17,59,886.00	- Capital Expenditure	NIL
" UNICEF India	14,59,250.00	" Alternate Vaccine Delivery System	
" PR & Water Sanitation Dept.		- Revenue Expenditure	1,41,235.40
Construction of IHHL	20,03,000.00	- Capital Expenditure	NIL
" SIRD & Panchayati Raj & DW		" Training for ASHAs	
Department Govt. of Odisha		- Revenue Expenditure	6,35,747.24
Induction cum GPDP Trg. Programme		- Capital Expenditure	NIL
- 2019-2020	35,43,309.00	" Livelihood & Enterprise Development Programme	
" NHM KEONJHAR		" Bamboo Craft making & Marketing	
- Alternate Vaccine Delivery System	1,58,942.00	- Revenue Expenditure	2,81,040.00
- Training for ASHA		- Capital Expenditure	NIL
- 2018-2019	47,491.00	" Preparation of Village Distare Management Plan	
- 2019-2020	6,45,442.00	- Revenue Expenditure	26,600.00
" NABARD, Keonjhar		- Capital Expenditure	NIL
- GRLTP for SHG Members	14,500.00	" Training of CRP-CMs Plan under mo upakari	
" District Distaster Authority Keonjhar	36,600.00	bagicha	
" Odisha Livelihood Mission, Keonjhar	33,410.00	- Revenue Expenditure	33,410.00
" STAR SWAROJGAR, Keonjhar	21,000.00	- Capital Expenditure	NIL
" Award from Forest & Environment Dept. Govt.		" Training on Vegetable Nursery Management &	
of Odisha	10,000.00	Cultivation	
" Bank Interest		- Revenue Expenditure	21,000.00
- A/c No. 11862156478	6,068.00	- Capital Expenditure	NIL
- A/c No. 11862156489	1,411.00	" Outstanding expenses	2,77,416.00
- A/c No. 11862156490	4,758.00	" GENERAL ACCOUNT	
- A/c No. 11862156503	2,329.00	- Revenue Expenditure	3,57,064.55
- A/c No. 30572516156	40.00	- Capital Expenditure	45,900.00
- A/c No. 540710110018421	520.00	" Closing Balance:	
- A/c No. 37473058969	23,685.00	- Cash in Hand	4,695.00
" Membership fees	3,900.00	- Cash at Bank	
" Donation	92,500.00	- A/c No. 37473058969	8,74,385.48
" Income from:		- A/c No. 11862156478	4,22,422.53
- Kaju	3,59,000.00	- A/c No. 11862156489	1,49,614.53
- Mango	1,94,000.00	- A/c No. 11862156490	2,52,160.15
- Vegetable	1,87,000.00	- A/c No. 11862156503	1,208.46
- Paddy	2,14,000.00	- A/c No. 30572516156	5,912.55
- Gotary	1,85,000.00	- A/c No. 540710110018421	10,602.22
" Received from WANRM FC	37,546.00		
" Loan	4,93,000.00		
" Local Contribution	1,52,150.00		
	1,31,12,800.13		1,31,12,800.13

As per our Report Attached .

Bhubaneswar.
Dated: 25/06/2020
UDIN: 20300831AAAFZ4875

P. P. Singh
Secretary
WORD.



For R. C. LAL & Co.
Chartered Accountants

CA Gourav Lal
Partner
Membership No-300831

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

(a) **Method of Accounts** :Accounts are maintained on Cash basis & mercantile basis under historical cost convention method and going concern concept in accordance with applicable mandatory accounting standards issuing by the Institute of Chartered Accountants of India.

(b) Accounting policies of the Organisation are consistent and are in consonance with generally accepted accounting policies.

(c) **Fixed Assets:**

Fixed assets are accounted for on historical cost basis and are reflected in the balance sheet at written down value after charge of depreciation.

(d) **Depreciation:**

Depreciation on fixed assets is calculated on the basis or rates as notified under the Income Tax rules and the method is consistently followed by the organization.

(e) **Income Recognition**

The income of the organization is mainly from Grants, Donations and Interest from Bank and are recognized as and when received and the same are utilized for the charitable objects. The grants from foreign sources are received and utilized as per FCRA guidelines.

Bhubaneswar.
Dated:25/06/2020

P. Pandey
Secretary
WORD



For R.C.LAL & CO.,
Chartered Accountants.
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Gourav Lal
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