



**R.C. LAL & CO.**  
Chartered Accountants

41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751 009,  
ODISHA, Phone : 0674 - 2531695  
E-mail : rclal\_co@rediffmail.com

### 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 31<sup>st</sup> March 2024 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 31<sup>st</sup> March 2024.
- AND**
- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.  
Dated:13/06/2024

  
**Secretary**  
**WORD**



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

  
CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831BKDINF4325

**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED BALANCE SHEET AS ON 31/03/2024**

**FC & NON FC ACCOUNT**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
As per last A/c	3,515,430.44		As per last A/c	2,801,427.00	
Less: Excess of Expenditure over Income during the year	<u>518,799.70</u>	2,996,630.74	Add: During the year	<u>383,370.00</u>	
				3,184,797.00	
			Less: Depreciation	<u>360,463.00</u>	2,824,334.00
<b>CURRENT LIABILITIES</b>			<b>CURRENT ASSETS</b>		
<b>Loan</b>			<b>Grant Receivable</b>		
As per last A/c	3,299,160.00		As per last A/c	2,368,144.00	
Less: Refund	<u>3,269,144.00</u>	30,016.00	Less: Received	<u>2,363,458.00</u>	4,686.00
<b>Unspent Grant</b>			<b>TDS Receivable</b>		
As per last A/c	2,827,115.02		As per last A/c	4,433.00	
Less: Spent	<u>2,827,115.02</u>		Add: During the year	<u>3,409.00</u>	
				7,842.00	
Add: During the year	<u>3,922,294.09</u>	3,922,294.09	Less: Received	<u>2,363.00</u>	5,479.00
			<b>Closing Balance</b>		
			Cash in Hand		975.00
			Cash at Bank		4,113,466.83
		6,948,940.83			6,948,940.83

As per our report attached

Bhubaneswar,  
Dated:-13/06/2024



*P. Panda*  
Secretary  
**WORD**

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

*Gourav Lal*  
CA Gourav Lal  
Membership No.300831  
UDIN: 24300831BKDINF4325



WOMEN ORGANISATION FOR RURAL DEVELOPMENT

AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

FC & NON FC ACCOUNT

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>		By	<u>Grant in Aid Rreived from</u>	
	Revenue Expenditure	4,566,403.08		<u>Andheri Hilfe Bonn e.v. Germany</u>	
To	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>			PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	6,024,725.00
	Revenue Expenditure	2,916,152.42	By	<u>Global Fund for Women</u>	
To	<u>HUNGER &amp; RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>			ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	2,656,000.00
	Revenue Expenditure	1,104,240.06			
To	<u>PROMOTION OF MILLETS IN TRIBAL CUM MINING AREAS OF KEONJHAR</u>		By	<u>JIV DAYA FOUNDATION</u>	
	Revenue Expenditure	1,865,932.81		HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	1,050,593.00
To	<u>PROMOTION OF MILLETS IN TRIBAL AREAS OF DHENKNAL</u>				
	Revenue Expenditure	1,480,749.16	By	<u>Agriculture Technology and Management Agency Keonjhar</u>	
To	<u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN</u>			PROMOTION OF MILLETS IN TRIBAL CUM MINING AREAS OF KEONJHAR	1,674,377.00
	Revenue Expenditure	12,000.00			
To	<u>INDUCTION TRAINING PROGRAMME FOR WARD MEMBERS</u>		By	<u>Agriculture Technology and Management Agency DhenknaI</u>	
	Revenue Expenditure	575,507.34		PROMOTION OF MILLETS IN TRIBAL AREAS OF DHENKNAL	1,415,422.00
To	<u>ALTERNATE VACCINE DELIVERY SYSTEM</u>		By	<u>Collector &amp; District Magistrate, Keonjhar</u>	
	Revenue Expenditure	262,210.16		PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	15,000.00
To	<u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN DHENKANAL</u>		By	<u>Collector &amp; District Magistrate, Dhenkal</u>	
	Revenue Expenditure	16,500.00		PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	16,500.00
To	<u>RURAL MART</u>		By	<u>SIRD &amp; Panchayati Raj &amp; DW Department Govt. of Odisha</u>	
	Revenue Expenditure	3,750.00		INDUCTION TRAINING PROGRAMME FOR WARD MEMBERS	
				<u>Zilla parishad Keonjhar &amp; Dhenkanal</u>	
				2023-2024	513,824.00
C/F		12,803,445.03			13,366,441.00

C/F Contd...p/2

*P. Pandey*  
**Secretary**  
**WORD**



EXPENDITURE		AMOUNT	INCOME		AMOUNT
B/F		12,803,445.03	B/F		13,366,441.00
To	<u>STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME</u>		By	<u>NHM KEONJHAR</u>	
	Revenue Expenditure	3,431,773.24		<u>ALTERNATE VACCINE DELIVERY SYSTEM</u>	
To	<u>GENERAL ACCOUNT</u>			Received	2,76,419/-
	Revenue Expenditure	580,338.36	By	Less: TDS	3,409/-
To	Unspent Grant	3,922,294.09		<u>NABARD , BHUBANESWAR</u>	273,010.00
To	Depreciation	360,463.00		Rural Mart	3,750.00
			By	<u>Directorate Animal Husbandary and Veteinary Services Odisha.</u>	
				<u>STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME</u>	
				2023-2024	3,415,326.00
			By	<u>NYK, keonjhar Grant for Millets Mela</u>	10,000.00
			By	<u>Arthan Foundation, New Delhi , Grant for Organisaion</u>	
				Development.	57,527.00
			By	<u>Bank Interest</u>	
				A/c No. 40056969073	25,508.00
				A/c No. 40084610986	27,171.00
				A/c No. 11862156478	2,684.00
				A/c No. 11862156489	10,218.00
				A/c No. 11862156490	894.00
				A/c No. 30572516156	6,441.00
				A/c No. 11862156503	9,257.00
				A/c No. 54071010018421	23,827.00
				Membership Fees	3,900.00
			By	<u>Income from</u>	
				Kaju	74,510.00
				Mango	75,000.00
				Vegetable	71,389.00
				Paddy	40,000.00
				Gotary	48,000.00
				Interest on IT Refund	137.00
			By	Local Contribution	204,000.00
			By	Unspent Grant	2,827,115.02
			BY	TDS Receivable	3,409.00
			By	Excess of Expenditure over Income	518,799.70
		21,098,313.72			21,098,313.72

As per our report attached

Bhubaneswar,

Dated:- 13.06.2024

*P. Panda*  
Secretary  
WORD



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

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CA Gourav Lal

Membership No.300831  
UDIN: 24300831BKDINF4325



**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**

**FC & NON FC ACCOUNT**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	<u>Opening Balance</u>		By	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>	
	Cash in Hand	288.00		Revenue Expenditure	4,566,403.08
	<u>Cash at Bank:</u>			Capital Expenditure	133,600.00
	A/c No. 37473058969	8.00	By	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	
	A/c No. 40056969073	7,673.70		Revenue Expenditure	2,916,152.42
	A/c No. 40084610986	1,266,363.50		Capital Expenditure	76,770.00
	A/c No. 11862156478	20,882.91	By	<u>HUNGER &amp; RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>	
	A/c No. 11862156489	1,509,024.35		Revenue Expenditure	1,104,240.06
	A/c No. 11862156490	10,851.99		Capital Expenditure	
	A/c No. 11862156503	173,775.18	By	<u>PROMOTION OF MILLETS IN TRIBAL CUM MINING AREAS OF KEONJHAR</u>	
	A/c No. 30572516156	62,501.91		Revenue Expenditure	1,865,932.81
	A/c No. 54071010018421	1,416,331.92		Capital Expenditure	
To	<u>Grant in Aid Rreceived from</u>		By	<u>PROMOTION OF MILLETS IN TRIBAL AREAS OF DHENKNAL</u>	
	<u>Andheri Hilfe Bonn e.v. Germany</u>			Revenue Expenditure	1,480,749.16
	PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	6,024,725.00		Capital Expenditure	
To	<u>Global Fund for Women</u>		By	<u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN, KEONJHAR</u>	
	ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	2,656,000.00		Revenue Expenditure	12,000.00
				Capital Expenditure	
To	<u>JIV DAYA FOUNDATION</u>		By	<u>INDUCTION TRAINING PROGRAMME FOR WARD MEMBERS</u>	
	HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	1,050,593.00		Revenue Expenditure	575,507.34
				Capital Expenditure	
To	<u>Agriculture Technology and Management Agency Keonjhar</u>		By	<u>ALTERNATE VACCINE DELIVERY SYSTEM</u>	
	PROMOTION OF MILLETS IN TRIBAL CUM MINING AREAS OF KEONJHAR	1,674,377.00		Revenue Expenditure	262,210.16
				Capital Expenditure	
To	<u>Agriculture Technology and Management Agency Dhenkna</u>		By	<u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN DHENKANAL</u>	
	PROMOTION OF MILLETS IN TRIBAL AREAS OF DHENKANAL	1,415,422.00		Revenue Expenditure	16,500.00
				Capital Expenditure	
To	<u>Collector &amp; District Magistrate , Dhenkanal</u>				
	PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	16,500.00			
		17,305,318.46			13,010,065.03

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*P. Panda*  
**Secretary**  
**WORD**



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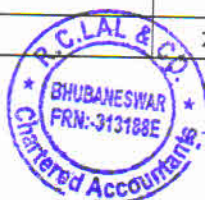
RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To B/F		17,305,318.46	By B/F		13,010,065.03
To <u>Collector &amp; District Magistrate, Keonjhar</u>			By <u>RURAL MART</u>		
PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN		15,000.00	Revenue Expenditure		3,750.00
To <u>SIRD &amp; Panchayati Raj &amp; DW Department Govt. of Odisha</u>			Capital Expenditure		
<u>INDUCTION TRAINING PROGRAMME FOR WARD MEMBERS</u>			By <u>STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME</u>		
Zilla Parishad Keonjhar Rs. 13,06,185/-			Revenue Expenditure		3,431,773.24
Zilla Parishad Dhenkanal Rs.15,24,783/-		2,317,144.00	Capital Expenditure		
Zilla parishad Keonjhar & Dhenkanal 22-23 2023-2024		513,824.00	By <u>GENERAL ACCOUNT</u>		
To <u>NHM KEONJHAR</u>			Revenue Expenditure		580,338.36
ALTERNATE VACCINE DELIVERY SYSTEM			Capital Expenditure		173,000.00
Received 2,76,419/-					
Less: TDS 3,409/-		273,010.00			
To <u>NABARD, BHUBANESWAR</u>			By		
Rural Mart		3,750.00	Loan Repayment		3,269,144.00
To <u>Directorate Animal Husbandary and Veteinary Services Odisha.</u>					
<u>STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME</u>			By <u>Closing Balance :</u>		
2022-2023		46,314.00	Cash in Hand		975.00
2023-2024		3,415,326.00	<u>Cash at Bank:</u>		
To NYK,keonjhar Grant for Millets Mela		10,000.00			
To Arthan Foundation New Delhi, Grant for Organisation Dev.		57,527.00			
To <u>Bank Interest</u>			A/c No. 40056969073		2,063,100.42
A/c No.37473058969			A/c No. 40084610986		507,344.22
A/c No. 40056969073		25,508.00	A/c No. 11862156478		9,069.67
A/c No. 40084610986		27,171.00	A/c No. 11862156489		152,584.77
A/c No. 11862156478		2,684.00	A/c No. 11862156490		25087.47
A/c No. 11862156489		10,218.00	A/c No. 11862156503		116,758.52
A/c No. 11862156490		894.00	A/c No. 30572516156		7,259.57
A/c No. 30572516156		6,441.00	A/c No. 54071010018421		1,232,262.19
A/c No. 11862156503		9,257.00			
A/c No. 54071010018421		23,827.00			
To Membership Fees		3,900.00			
To <u>Income from</u>					
Kaju		74,510.00			
Mango		75,000.00			
Vegetable		71,389.00			
Paddy		40,000.00			
Gotary		48,000.00			
To Interest on IT Refund		137.00			
To Local Contribution		204,000.00			
To TDS Refund		2,363.00			
		24,582,512.46			24,582,512.46

For R.C. LAL & Co.  
Chartered Accountants  
Firm Registration No.-313188E

CA Gobrav Lal

Membership No.-300831

UDIN: 24300831BKDINF4325



As per our report attached

P. Purohit  
Secretary  
WORD



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: 13/6/24

  
**Secretary**  
**WORD**



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

  
CA Gourav Lal  
Membership No. 300831