



**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 2025 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 2025.

#### A N D

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

Bhubaneswar.

Dated: 18/06/2025

*P. Pandey*  
28-06-2025  
Secretary  
**WORD**



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

*gk*  
CA Gourav Lal  
Membership No. 300831  
UDIN: 25300831BMIFPZ5320

**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED BALANCE SHEET AS ON 31/03/2025**

**FC & NON FC ACCOUNT**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b><u>GENERAL FUND</u></b>			<b><u>FIXED ASSETS</u></b>		
As per last A/c	2,996,630.74		As per last A/c	2,824,334.00	
Less: Excess of Expenditure over Income during the year	45,089.20	2,951,541.54	Add: During the year	255,673.00	
				3,080,007.00	
			Less: Depreciation	348,209.00	2,731,798.00
<b><u>CURRENT LIABILITIES</u></b>			<b><u>CURRENT ASSETS</u></b>		
<b><u>Loan</u></b>			<b><u>Grant Receivable</u></b>		
As per last A/c	30,016.00		As per last A/c	4,686.00	
Less: Refund	30,016.00		Less: Received	4,686.00	
			Add: During the year	584,185.00	584,185.00
<b><u>Unspent Grant</u></b>			<b><u>TDS Receivable</u></b>		
As per last A/c	3,922,294.09		As per last A/c	5,479.00	
Less: Spent	3,922,294.09		Add: During the year	3,748.00	
				9,227.00	
Add: During the year	3,019,709.87	3,019,709.87	Less: Received	5,479.00	3,748.00
			<b><u>Closing Balance</u></b>		
Outstanding Expenses Payable		804,691.00	Cash in Hand		
			Cash at Bank		3,456,211.41
		6,775,942.41			6,775,942.41

As per our report attached

Bhubaneswar,  
Dated:-18/06/2025

*P. Patel*  
28.06.2025  
Secretary  
WORD



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

*GL*  
CA Gourav Lal  
Membership No.300831  
UDIN: 25300831BMIFPZ5320



**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**

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

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025**

**FC & NON FC ACCOUNT**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROG.:</u>		By	<u>Grant in Aid Received from</u>	
	Revenue Expenditure	4,086,302.92		<u>Andheri Hilfe Bonn e.v. Germany</u>	
To	<u>Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity</u>			PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	4,285,160.00
	Revenue Expenditure	1,595,813.56		Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	1,850,780.00
To	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>		By	<u>JIV DAYA FOUNDATION</u>	
	Revenue Expenditure	1,360,001.60		PRE SCHOOL NUTRITION AND EDUCATION PROGRAMME	1,096,725.00
To	<u>PRE SCHOOL NUTRITION &amp; EDUCATION PROGRAMME</u>		By	<u>Agriculture Technology and Management Agency Keonjhar</u>	
	Revenue Expenditure	986,971.22		SHREE ANNA ABHIYAN IN TRIBAL CUM MINING AREAS OF KEONJHAR	1,683,000.00
To	<u>SHREE ANNA ABHIYAN IN TRIBAL CUM MINING AREAS OF KEONJHAR</u>		By	<u>Agriculture Technology and Management Agency Dhenkanal</u>	
	Revenue Expenditure	1,846,775.76		SHREE ANNA ABHIYAN IN TRIBAL AREAS OF DHENKNAL	1,605,317.00
To	<u>SHREE ANNA ABHIYAN IN TRIBAL AREAS OF DHENKNAL</u>		By	<u>Collector &amp; District Magistrate, Keonjhar</u>	
	Revenue Expenditure	1,502,898.72		PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	90,000.00
To	<u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN KEONJHAR</u>		By	Collector & District Magistrate, , Dhenkanal :	25,500.00
	Revenue Expenditure	93,000.00		PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	
C/F		11,471,763.78			11,555,827.00

C/F Contd...p/2

*P. Pandey*  
28.06.2025  
**Secretary**  
**WORD**



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EXPENDITURE		AMOUNT	INCOME		AMOUNT
	B/F	11,471,763.78		B/F	11,555,827.00
To	<u>ALTERNATE VACCINE DELIVERY SYSTEM</u>		By	<u>NHM KEONJHAR</u>	
	Revenue Expenditure	192,562.20		ALTERNATE VACCINE DELIVERY SYSTEM	183,587.00
To	<u>PREPARATION OF VILLAGE DISTARE</u>		By	DLO Cum PD NCLP, Keonjhar National Child	
	<u>MANAGEMENT PLAN DHENKANAL</u>			Labour Project	165,450.00
	Revenue Expenditure	25,500.00	By	<u>Directorate Animal Husbandary &amp; Veteinary</u>	
To	<u>STRENGTHENING OF LIVESTOCK AND</u>			<u>Services Odisha.</u>	
	<u>ANIMAL HUSBANDARY PROGRAMME</u>			Strengthening of Livestock and Animal	
	Revenue Expenditure	4,969,883.12		Husbandary Programme	
To	<u>NATIONAL CHILD LABOUR PROJECT</u>			2024-2025	4,968,787.00
	Revenue Expenditure	165,450.00	By	NYK, Keonjhar Grant for National Youth Day &	10,000.00
To	<u>Dhwanis Niranthara Classic Programme</u>			Nataji Jayanti	
	Revenue Expenditure	119,250.00	By	<u>Dhwani Foundtion :</u>	
To	<u>Crop Diversification Programme -Mega Lift</u>			Dhwanis Niranthara Classic Programme	36,000.00
	<u>Irrigation Project (CDP-MLIP)</u>		By	<u>Bank Interest</u>	
	Revenue Expenditure	637,121.44		A/c No. 40056969073	20,810.00
To	<u>GENERAL ACCOUNT</u>			A/c No. 40084610986	16,901.00
	Revenue Expenditure	231,423.88		A/c No. 11862156478	4,714.00
To	Depreciation	348,209.00		A/c No. 11862156489	1,480.00
To	Unspent Grant	3,019,709.87		A/c No. 11862156490	1,159.00
To	Outstanding Expenses Payable	804,691.00		A/c No. 30572516156	197.00
				A/c No. 11862156503	11,491.00
				A/c No. 54071010018421	35,032.00
			By	Membership Fees	3,900.00
			By	<u>Income from</u>	
				Kaju	81,300.00
				Mango	88,000.00
				Vegetable	82,332.00
				Gotary	20,000.00
			By	Refunded by CDMO Deogarh	40,000.00
			By	Local Contribution	103,000.00
			By	Interest on IT Refund	281.00
			By	Unspent Grant	3,922,294.09
			By	Grant Receivable	584,185.00
			By	TDS Receivable	3,748.00
			By	Excess of Expenditure over Income	45,089.20
		21,985,564.29			21,985,564.29

As per our report attached

Bhubaneswar,

Dated:-18/06/2025

*P. Paul*  
28.06.2025  
Secretary  
WORD



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

*gls*  
CA Gourav Lal

Membership No.300831

UDIN: 25300831BMIFPZ5320



# WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

## 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	975.00		Revenue Expenditure	4,086,302.92
	<u>Cash at Bank:</u>			Capital Expenditure	-
	A/c No. 40056969073 (FC Receipt A/c)	2,063,100.42	By	<u>Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity</u>	
	A/c No. 40084610986(FC Utilisation A/c)	507,344.22		Revenue Expenditure	1,595,813.56
	A/c No. 11862156478	9,069.67		Capital Expenditure	255,673.00
	A/c No. 11862156489	152,584.77	By	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	
	A/c No. 11862156490	25,087.47		Revenue Expenditure	1,360,001.60
	A/c No. 11862156503	116,758.52		Capital Expenditure	-
	A/c No. 30572516156	7,259.57		<u>PRE SCHOOL NUTRITION &amp; EDUCATION PROGRAMME</u>	
	A/c No. 54071010018421	1,232,262.19		Revenue Expenditure	986,971.22
To	<u>Grant in Aid Rreceived from</u>		By	<u>SHREE ANNA ABHIYAN IN TRIBAL CUM MINING AREAS OF KEONJHAR</u>	
	<u>Andheri Hilfe Bonn e.v. Germany</u>			Revenue Expenditure	1,846,775.76
	PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	4,285,160.00		Capital Expenditure	-
	Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	1,850,780.00	By	<u>SHREE ANNA ABHIYAN IN TRIBAL AREAS OF DHENKNAL</u>	
To	<u>JIV DAYA FOUNDATION</u>			Revenue Expenditure	1,502,898.72
	PRE SCHOOL NUTRITION AND EDUCATION PROGRAMME	1,096,725.00		Capital Expenditure	-
To	<u>Agriculture Technology and Management Agency Keonjhar</u>		By	<u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN KEONJHAR</u>	
	AREAS OF KEONJHAR	1,683,000.00		Revenue Expenditure	93,000.00
	Irrigation Project (CDP-MLIP)	919,345.00		Capital Expenditure	-
To	<u>Agriculture Technology and Management Agency Dhenkanal</u>		By	<u>ALTERNATE VACCINE DELIVERY SYSTEM</u>	
	SHREE ANNA ABHIYAN IN TRIBAL AREAS OF DHENKNAL	1,605,317.00		Revenue Expenditure	192,562.20
To	<u>Collector &amp; District Magistrate,Keonjhar</u>		By	<u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN DHENKANAL</u>	
	PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	90,000.00		Revenue Expenditure	25,500.00
To	Collector & District Magistrate, , Dhenkanal : PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	25,500.00		Capital Expenditure	-
B/F		15,670,268.83	B/F		11,945,498.98

Contd...P/2

P. Purohit  
28-06-2025  
Secretary  
WORD



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R E C E I P T S		A M O U N T	P A Y M E N T S		A M O U N T
To B/F		15,670,268.83	By B/F		11,945,498.98
To <u>NHM KEONJHAR</u>			By <u>STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME</u>		
ALTERNATE VACCINE DELIVERY SYSTEM		183,587.00	Revenue Expenditure		4,969,883.12
To DLO Cum PD NCLP, Keonjhar National Child Labour Project		165,450.00	Capital Expenditure		-
To <u>Directorate Animal Husbandary &amp; Veteinary Services Odisha.</u>			By <u>NATIONAL CHILD LABOUR PROJECT</u>		
Strengthening of Livestock and Animal Husbandary Programme			Revenue Expenditure		165,450.00
2023-2024		4,686.00	Capital Expenditure		-
2024-2025		4,968,787.00	Revenue Expenditure		119,250.00
To NYK, Keonjhar Grant for National Youth Day & Nataji Jayanti		10,000.00	Capital Expenditure		-
To <u>Dhwani Foundtion :</u>			By <u>Crop Diversification Programme -Mega Lift Irrigation Project (CDP-MLIP)</u>		
Dhwanis Niranthara Classic Programme		36,000.00	Revenue Expenditure		637,121.44
To <u>Bank Interest</u>			Capital Expenditure		-
A/c No. 40056969073		20,810.00	By <u>General Account :</u>		
A/c No. 40084610986		16,901.00	Revenue Expenditure		231,423.88
A/c No. 11862156478		4,714.00	Capital Expenditure		-
A/c No. 11862156489		1,480.00	By Loan Repayment		30,016.00
A/c No. 11862156490		1,159.00	By <u>Closing Balance :</u>		
A/c No. 30572516156		197.00	Cash in Hand		-
A/c No. 11862156503		11,491.00	<u>Cash at Bank:</u>		
A/c No. 54071010018421		35,032.00	A/c No. 40056969073		1,032,523.32
To Membership Fees		3,900.00	A/c No. 40084610986		659,535.02
To <u>Income from</u>			A/c No. 11862156478		287,672.61
Kaju		81,300.00	A/c No. 11862156489		118,981.39
Mango		88,000.00	A/c No. 11862156490		10,096.27
Vegetable		82,332.00	A/c No. 11862156503		230,667.80
Gotary		20,000.00	A/c No. 30572516156		7,456.57
To Refunded by CDMO Deogarh		40,000.00	A/c No. 54071010018421		1,109,278.43
To Local Contribution		103,000.00			
To Interest on IT Refund		281.00			
To TDS-Refund		5,479.00			
		21,554,854.83			21,554,854.83

As per our report attached

Bhubaneswar,

Dated:-18/06/2025

*P. Puri*  
28-06-2025  
Secretary  
WORD



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

*Glas*  
CA Gourav Lal

Membership No.300831  
UDIN: 25300831BMIFPZ5320



## 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: 18/06/2025



*P. Panda*  
*28.06.2025*  
**Secretary**  
**WORD**

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

*gls*  
CA Gourav Lal  
Membership No. 300831