

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 2022 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 2022.

AND

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

Bhubaneswar,
Dated: 20/06/2022


Secretary
WORD



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


CA Gaurav Lal
Partner

Membership No. 300831
UDIN: 22300831ANGHMO2632

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED BALANCE SHEET AS ON 31/03/2022
FC & NON FC ACCOUNT

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>		
As per last A/c	31,70,083.14		As per last A/c	29,38,139.00	
Less: Excess of Expenditure over Income during the year	<u>2,40,963.91</u>	29,29,119.23	Add: During the year	<u>1,91,252.00</u>	
				31,29,391.00	
			Less: Depreciation	<u>3,27,619.00</u>	28,01,772.00
<u>CURRENT LIABILITIES</u>			<u>CURRENT ASSETS</u>		
<u>Loan</u>			<u>Grant Receivable</u>		
As per last A/c	2,67,561.00		As per last A/c	2,37,545.00	
Add: During the year	3,20,000.00		Less: Received	<u>2,37,545.00</u>	
Less: Refund	<u>2,37,545.00</u>	3,50,016.00			
<u>Unspent Grant</u>			<u>TDS Receivable</u>		
As per last A/c	10,29,326.78		As per last A/c	8,919.00	
Less: Spent	<u>10,29,326.78</u>		Add: During the year	<u>2,363.00</u>	
				11,282.00	
Add: During the year	<u>16,08,768.06</u>	16,08,768.06	Less: Received	<u>3,243.00</u>	8,039.00
			<u>Closing Balance</u>		
			Cash in Hand		329.00
			Cash at Bank		20,77,763.29
		48,87,903.29			48,87,903.29

As per our report attached

Bhubaneswar,
Dated:-20/06/2022



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

CA Gourav Lal

Partner

Membership No.300831
UDIN: 22300831ANGHMO2632

Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022

FC & NON FC ACCOUNT

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	<u>WOMEN ACTION FOR NRM PROGRAMME</u>		By	<u>Grant in Aid Received from</u>	
	Revenue Expenditure	12,12,782.00		Andheri Hilfe Bonn e.v. Germany	11,22,075.00
To	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>				
	Revenue Expenditure	8,23,224.72	By	<u>WOMEN ACTION FOR NRM PROG.:</u>	
				<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>	6,49,000.00
To	<u>EMERGENCY SUPPORT FOR THE 2ND WAVE</u>				
	Revenue Expenditure	18,01,674.72	By	Emergency support for the 2nd Wave of	18,00,000.00
				<u>Global Fund for Women</u>	
To	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>				
	Revenue Expenditure	21,97,208.08		ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	23,82,880.00
To	<u>COVID PANDEMIC PROGRAMME</u>		By	Urgent Funds in Response to Crisis	7,28,041.00
	Revenue Expenditure	3,20,615.00	By	<u>JIV DAYA FOUNDATION</u>	
				HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	12,95,600.00
To	<u>URGENT FUNDS IN RESPONSE TO CRISIS</u>		By	<u>UNICEF INDIA</u>	
	Revenue Expenditure	7,28,041.00		Jiban Sampark Project	5,53,100.00
To	<u>HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>		By	<u>Collector & District Magistrate, Keonjhar</u>	
	Revenue Expenditure	5,78,143.92		Preparation of village Distare Management Plan	1,46,400.00
To	<u>FC GENERAL</u>		By	<u>SIRD & Panchayati Raj & DW Department Govt. of Odisha</u>	
	Revenue Expenditure	500.00		FIELD LEVEL TRAINING ON ROLE OF GP Effective Functioning of GP Level standing Committee, Sustainable Livelihood. NRM.	
To	<u>JIBAN SAMPARK PROJECT:</u>			2021-2022	7,39,024.00
	Revenue Expenditure	8,32,800.00	By	<u>NHM KEONJHAR</u>	
To	<u>Preparation of village Distare Management Plan</u>			<u>Alternate Vaccine Delivery System</u>	
	Revenue Expenditure	1,46,400.00		Grant 2,75,069.00	
To	<u>FIELD LEVEL TRAINING ON ROLE OF GP Effective Functioning of GP Level standing Committee, Sustainable Livelihood. NRM.</u>			Less: TDS 2,363.00	2,72,706.00
	Revenue Expenditure	7,47,455.00		Training for ASHAs	2,24,881.00
To	<u>ALTERNATE VACCINE DELIVERY SYSTEM</u>		By	<u>NABARD, BHUBANESWAR</u>	
	Revenue Expenditure	2,71,012.47		BAMBOO CRAFT MAKING & MARKETING	17,110.00
To	<u>TRAINING FOR ASHAs</u>		By	<u>STAR SWAROJGAR, Keonjhar</u>	
	Revenue Expenditure	1,97,114.00		Training Programme on Organic Vegetable Cultivation	32,000.00
C/F		98,56,970.91	C/F	Contd...p/2	99,62,817.00

P. Patel
Secretary
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EXPENDITURE		AMOUNT	INCOME		AMOUNT
	B/F	98,56,970.91		B/F	99,62,817.00
To	<u>BAMBOO CRAFT MAKING& MARKETING</u>		By	<u>Project Director, National child Labour</u>	
	<u>RURAL MART</u>			<u>Project KEONJHAR</u>	
	Revenue Expenditure	20,860.00		National Child Labour Project	3,40,267.00
To	<u>TRAINING PROGRAMME ON ORGANIC</u>		By	<u>Odisha state child Protection Society</u>	
	<u>VEGETABLE CULTIVATION</u>				
	Revenue Expenditure	32,000.00*		Refresher Trg on Alternative care by Hopes & Home for children	31,000.00
To	<u>NATIONAL CHILD LABOUR PROJECT.</u>		By	<u>Bank Interest</u>	
	Revenue Expenditure	3,40,267.00		A/c No. 37473058969	4,129.00
To	<u>GENERAL ACCOUNT</u>			A/c No. 40056969073	8,892.00
	Revenue Expenditure	4,04,597.72		A/c No. 40084610986	31,910.00
				A/c No. 11862156478	4,877.00
To	Unspent Grant	16,08,768.06		A/c No. 11862156489	2,395.00
To	Depreciation	3,27,619.00		A/c No. 11862156490	4,542.00
				A/c No. 30572516156	2,451.00
				A/c No. 11862156503	33.00
				A/c No. 54071010018421	459.00
			By	Membership Fees	3,900.00
			By	<u>Income from</u>	
				Kaju	1,91,000.00
				Mango	1,14,000.00
				Vegetable	1,86,200.00
				Paddy	1,53,800.00
				Gotary	1,95,500.00
			By	Interest on IT Refund	257.00
			By	Local Contribution	80,000.00
			By	Unspent Grant	10,29,326.78
			BY	TDS Receivable	2,363.00
			By	Excess of Expenditure over Income	2,40,963.91
		1,25,91,082.69			1,25,91,082.69

As per our report attached

Bhubaneswar,

Dated:-20/06/2022



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

P. Panda
Secretary
WORD

Gourav Lal
CA Gourav Lal
Partner

Membership No.300831
UDIN: 22300831ANGHMO2632

WOMEN ORGANISATION FOR RURAL DEVELOPMENT**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA****CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2021 TO 31.03.2022****FC & NON FC ACCOUNT**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	<u>Opening Balance</u>		By	<u>WOMEN ACTION FOR NRM PROGRAMME</u>	
	Cash in Hand	2,228.00		Revenue Expenditure	12,12,782.00
	<u>Cash at Bank:</u>			Capital Expenditure	
	A/c No. 37473058969 (FC Utilisation A/c)	8,52,265.46	By	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>	
	A/c No. 40056969073 (FC Receipt A/c)			Revenue Expenditure	8,23,224.72
	A/c No. 40084610986 (FC Utilisation A/c)	500.00		Capital Expenditure	75,000.00
	A/c No. 11862156478	2,03,230.53	By	<u>EMERGENCY SUPPORT FOR THE 2ND WAVE OF COVID-19</u>	
	A/c No. 11862156489	60,160.01		Revenue Expenditure	18,01,674.72
	A/c No. 11862156490	1,39,291.99		Capital Expenditure	
	A/c No. 11862156503	1,241.46	By	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	
	A/c No. 30572516156	7,775.55		Revenue Expenditure	21,97,208.08
	A/c No. 54071010018421	15,674.92		Capital Expenditure	88,390.00
To	<u>Grant in Aid Received from</u>		By	<u>COVID PANDEMIC PROGRAMME</u>	
	<u>Andheri Hilfe Bonn e.v. Germany</u>			Revenue Expenditure	3,20,615.00
	WOMEN ACTION FOR NRM PROG.:	11,22,075.00		Capital Expenditure	
	PROMOTION OF ALTERNATIVE LIVELIHOOD	6,49,000.00	By	<u>URGENT FUNDS IN RESPONSE TO CRISIS</u>	
	Emergency support for the 2nd Wave of COVID-19	18,00,000.00		Revenue Expenditure	7,28,041.00
To	<u>Global Fund for Women</u>			Capital Expenditure	
	ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	23,82,880.00	By	<u>HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>	
To	<u>Urgent Funds in Response to Crisis</u>	7,28,041.00		Revenue Expenditure	5,78,143.92
To	<u>JIV DAYA FOUNDATION</u>			Capital Expenditure	27,862.00
	HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	12,95,600.00	By	<u>FC GENERAL</u>	
To	<u>UNICEF INDIA</u>			Revenue Expenditure	500.00
	Jiban Sampark Project	5,53,100.00		Capital Expenditure	
To	<u>Collector & District Magistrate, Keonjhar</u>		By	<u>JIBAN SAMPARK PROJECT:</u>	
	Preparation of village Distare Management Plan	1,46,400.00		Revenue Expenditure	8,32,800.00
To	<u>SIRD & Panchayati Raj & DW Department Govt. of Odisha</u>			Capital Expenditure	
	FIELD LEVEL TRAINING ON ROLE OF GP * Effective Functioning of GP Level standing Committee, Sustainable Livelihood, NRM.		By	<u>Preparation of village Distare Management Plan</u>	
	2020-2021	2,37,545.00		Revenue Expenditure	1,46,400.00
	2021-2022	7,39,024.00		Capital Expenditure	
		1,09,36,032.92		Contd..P/2	88,32,641.44

P. P. Patel
Secretary
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RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To B/F		1,09,36,032.92	By B/F		88,32,641.44
To NHM KEONJHAR			By FIELD LEVEL TRAINING ON ROLE OF GP		
			Effective Functioning of GP Level standing		
			Committee, Sustainable Livelihood. NRM.		
Alternate Vaccine Delivery System			Revenue Expenditure		7,47,455.00
Grant 2,75,069.00			Capital Expenditure		
Less: TDS 2,363.00		2,72,706.00	By ALTERNATE VACCINE DELIVERY SYSTEM		
Training for ASHAs		2,24,881.00	Revenue Expenditure		2,71,012.47
To NABARD, BHUBANESWAR			Capital Expenditure		
BAMBOO CRAFT MAKING& MARKETING		17,110.00	By TRAINING FOR ASHAs		
To STAR SWAROJGAR, Keonjhar			Revenue Expenditure		1,97,114.00
Training Programme on Organic Vegetable		32,000.00	Capital Expenditure		
Cultivation					
To Project Director, National child Labour			By BAMBOO CRAFT MAKING& MARKETING RURAL		
Project KEONJHAR			MART		
National Child Labour Project		3,40,267.00	Revenue Expenditure		20,860.00
To Odisha state child Protection Society			Capital Expenditure		
Refresher Trg on Alternative care by Hopes &		31,000.00	By TRAINING PROGRAMME ON ORGANIC		
Home for children.			VEGETABLE CULTIVATION		
To Bank Interest			Revenue Expenditure		32,000.00
A/c No. 37473058969		4,129.00	Capital Expenditure		
A/c No. 40056969073		8,892.00	By NATIONAL CHILD LABOUR PROJECT.		
A/c No. 40084610986		31,910.00	Revenue Expenditure		3,40,267.00
A/c No. 11862156478		4,877.00	Capital Expenditure		
A/c No. 11862156489		2,395.00	By GENERAL ACCOUNT		
A/c No. 11862156490		4,542.00	Revenue Expenditure		4,04,597.72
A/c No. 30572516156		2,451.00	Capital Expenditure		
A/c No. 11862156503		33.00	By Loan Repayment		2,37,545.00
A/c No. 54071010018421		459.00	By Closing Balance :		
To Membership Fees		3,900.00	Cash in Hand		329.00
To Income from			Cash at Bank:		
Kaju		1,91,000.00	A/c No. 37473058969		8.00
Mango		1,14,000.00	A/c No. 40056969073		1,374.30
Vegetable		1,86,200.00	A/c No. 40084610986		16,07,421.72
Paddy		1,53,800.00	A/c No. 11862156478		20,517.53
Gotary		1,95,500.00	A/c No. 11862156489		3,41,529.01
To TDS Refund		3,243.00	A/c No. 11862156490		87,708.80
To Interest on IT Refund		257.00	A/c No. 11862156503		1,274.46
To Loan		3,20,000.00	A/c No. 30572516156		1,795.55
To Local Contribution		80,000.00	A/c No. 54071010018421		16,133.92
		1,31,61,584.92			1,31,61,584.92

For R. C. LAL & Co.
Chartered Accountants

CA Gourav Lal

Partner

Membership No-300831

As per our report attached

UDIN: 22300831ANGHMO2632

Bhubaneswar,

Dated :- 20/06/2022

P. Lal
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: 20/06/2022


Secretary
WORD



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

CA Gourav Lal
Partner
Membership No. 300831