

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 2018 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 2018.
- 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: 25/5/18

P. Panda

Secretary
WORD



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

Gourav Lal
CA Gourav Lal
Partner

Membership No. 300831

R.C. LAL & CO
CHARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)
BHUBANESWAR - 751009
ODISHA, Phone : 2531695
E-mail: -rclal_co@rediffmail.com

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED BALANCE SHEET AS ON 31.03.2018
(F.C. & GENERAL ACCOUNT)

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
GENERAL FUND:			FIXED ASSETS:		
As per last A/c	16,76,781.60		As per last A/c	15,75,910.00	
Add: Excess of Income over Expenditure during the year	10,77,610.58	27,54,392.18	Add: During the year	6,75,400.00	
				22,51,310.00	
Loan:			Less: Depreciation	2,40,248.00	20,11,062.00
As per last A/c		30,016.00			
Unspent Grant :			CURRENT ASSETS:		
As per last A/c	6,63,315.05		Grant Receivable		9,72,652.00
Less: Spent	6,63,315.05		During the year		
	NIL		Closing Balance:		
Add: Unspent during the year	14,155.00	14,155.00	- Cash in hand		1,579.00
Outstanding Expenses Payable:			- Cash at bank		2,95,174.18
During the year		4,81,904.00			
		32,80,467.18			32,80,467.18
		=====			=====

As per Report Attached .

Bhubaneswar.
Dated: 25/5/18



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

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WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018
(F.C. & NON-FC ACCOUNT)

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
By WOMEN ACTION FOR NRM PROGRAMME		By Grant in Aid Received from:	
- Revenue Expenditure	9,54,942.25	Andheri-Hilfe Bonn e.v Germany:	
" Enhancing Food And Nutritional security through SRI & SMI		- WOMEN ACTION FOR NRM PROGRAMME	5,95,923.00
- Revenue Expenditure	11,48,652.00	" JTATA Trust:	
" Construction of IHHL		- SRI & SMI	6,92,000.00
- Revenue Expenditure	29,69,122.77	" DWSM KEONJHAR	
" Induction Cum GPDP Trg. Programme:		Construction of IHHL	29,61,400.00
- Revenue Expenditure	25,68,116.45	" NHM KEONJHAR	
" Alternate Vaccine Delivery System		Alternate Vaccine Delivery System	96,000.00
- Revenue Expenditure	81,845.00	" NABARD, Keonjhar	
" GRLTP		- GRLTP	17,290.00
- Revenue Expenditure	17,290.00	- Save Water Campaign	1,60,000.00
" Save Water Campaign :		" BDO Telkoi :	
- Revenue Expenditure	1,60,000.00	Social Audit	11,000.00
" Social Audit:		" SIRD & Panchayati Raj & DW	
- Revenue Expenditure	11,000.00	Department Govt. of Odisha	
" GENERAL ACCOUNT		Induction cum GPDP Trg. Programme	20,90,063.00
- Revenue Expenditure	2,49,032.00	" Bhagirathi Mohanty for formation of CFR	18,000.00
" Outstanding Expenses Payable	4,81,904.00	Bank Interest	
" Depreciation	2,40,248.00	- A/c No. 4990	2,191.00
" Unspent Grant	14,155.00	- A/c No. 11862156478	5,848.00
" Excess of Income over Expenditure during the year	10,77,610.58	- A/c No. 11862156489	1,206.00
		- A/c No. 11862156490	2,724.00
		- A/c No. 30572516156	1,673.00
		- A/c No. 11862156503	52.00
		A/c No. 540710110018421	10,912.00
		A/c No. 37473058969	1,369.00
		" Membership fees	3,900.00
		" Donation	58,500.00
		" Income from:	
		- Kaju	4,08,000.00
		- Mango	2,81,000.00
		- Vegetable	80,000.00
		- Milk	3,000.00
		- Paddy	2,28,000.00
		- Gotary	80,000.00
		" Local Contribution	5,27,900.00
		" Unspent Grant	6,63,315.05
		" Grant Receivable	9,72,652.00
	99,73,918.05		99,73,918.05

As per Report Attached .

Bhubaneswar.
Dated: 25/5/18

P. Panda
Secretary
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For R. C. LAL & Co.
Chartered Accountants

CA Gourav Lal
Partner
Membership No-300831

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2017 TO 31.03.2018
(F.C. & GENERAL A/C)

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By WOMEN ACTION FOR NRM PROGRAMME	
- Cash in Hand	1,928.00	- Revenue Expenditure	9,54,942.25
- Cash at Bank		- Capital Expenditure	NIL
- A/c No. 4990	2,02,804.05		
- A/c No. 11862156478	4,61,049.28	" Enhancing Food And Nutritional security through SRI & SMI	
- A/c No. 11862156489	89,315.00	- Revenue Expenditure	11,48,652.00
- A/c No. 11862156490	12,513.27	- Capital Expenditure	68,000.00
- A/c No. 11862156503	1,076.46	" Construction of IHHL	
- A/c No. 30572516156	2,163.00	- Revenue Expenditure	29,69,122.77
- A/c No. 540710110018421	4,853.59	- Capital Expenditure	NIL
" Grant in Aid Received from:		" Induction Cum GPDP Trg. Programme:	
Andheri-Hilfe Bonn e.v Germany:		- Revenue Expenditure	25,68,116.45
- WOMEN ACTION FOR NRM PROGRAMME	5,95,923.00	- Capital Expenditure	NIL
" JTATA Trust:			
- SRI & SMI	6,92,000.00	" Alternate Vaccine Delivery System	
" DWSM KEONJHAR		- Revenue Expenditure	81,845.00
Construction of IHHL	29,61,400.00	- Capital Expenditure	NIL
" NHM KEONJHAR		" GRLTP	
Alternate Vaccine Delivery System	96,000.00	- Revenue Expenditure	17,290.00
" NABARD, Keonjhar		- Capital Expenditure	NIL
- GRLTP	17,290.00	" Save Water Campaign :	
- Save Water Campaign	1,60,000.00	- Revenue Expenditure	1,60,000.00
" BDO Telkoi :		- Capital Expenditure	NIL
Social Audit	11,000.00	" Social Audit:	
" SIRD & Panchayati Raj & DW		- Revenue Expenditure	11,000.00
Department Govt. of Odisha		- Capital Expenditure	NIL
Induction cum GPDP Trg. Programme	20,90,063.00	" GENERAL ACCOUNT	
" Bhagirathi Mohanty for formation of CFR	18,000.00	- Revenue Expenditure	2,49,032.00
		- Capital Expenditure	6,07,400.00
Balance C/F.....	74,17,378.65	Balance C/F.....	88,35,400.47

Contd....p/2.

P. Panda
Secretary
WORD



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RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To B/F	74,17,378.65	By B/F	88,35,400.47
" Bank Interest		" Closing Balance:	
- A/c No. 37473058969	2,191.00	- Cash in Hand	1,579.00
- A/c No. 11862156478	5,848.00	- Cash at Bank	
- A/c No. 11862156489	1,206.00	- A/c No. 37473058969	2,294.80
- A/c No. 11862156490	2,724.00	- A/c No. 11862156478	1,863.53
- A/c No. 30572516156	1,673.00	- A/c No. 11862156489	13,052.15
- A/c No. 11862156503	52.00	- A/c No. 11862156490	2,50,147.87
A/c No. 540710110018421	10,912.00	- A/c No. 11862156503	1,128.46
A/c No. 37473058969	1,369.00	- A/c No. 30572516156	2,457.55
		- A/c No. 540710110018421	24,229.82
" Membership fees	3,900.00		
" Donation	58,500.00		
" Income from:			
- Kaju	4,08,000.00		
- Mango	2,81,000.00		
- Vegetable	80,000.00		
- Milk	3,000.00		
- Paddy	2,28,000.00		
- Gotary	80,000.00		
" Local Contribution	5,27,900.00		
" Bank security closed	18,500.00		
	91,32,153.65		91,32,153.65
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As per Report Attached .

Bhubaneswar.

Dated: 25/5/18

P. P. Mohi
Secretary
WORD



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

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Dated: 25/5/18

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

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