

**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 2014 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 2014.
- AND**
- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.

Dated: 20/5/14

*P. Panda*  
Secretary  
**WORD**



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

*G. Lal*  
CA Gourav Lal  
Partner  
Membership No. 300831

**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED BALANCE SHEET AS ON 31.03.2014**  
**(F.C. & GENERAL ACCOUNT)**

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
As per last A/c	7,37,656.26		As per last A/c	6,31,588.00	
Less : Excess of Expenditure over Income during the year	<u>38,375.00</u>	6,99,281.26	Add: During the year	<u>56,059.00</u>	
				6,87,647.00	
<b>Loan:</b>			Less: Depreciation	<u>85,925.00</u>	6,01,722.00
As per last A/c	34,816.00				
Add: During the year	<u>5,600.00</u>		<b>CURRENT ASSETS:</b>		
	40,416.00		Bank Guarantee		3,866.00
Less: Refunded	<u>4,800.00</u>	35,616.00	Bank Security		21,975.00
			<b>Closing Balance:</b>		
<b>Unspent Grant :</b>			- Cash in hand	1,138.00	
As per last A/c	4,07,322.00		- Cash at bank	3,87,713.26	
Less: Spent during the year	<u>4,07,322.00</u>		- In shape of Cheque No. 03277	<u>17,000.00</u>	4,05,851.26
	NIL				
Add: Unspent during the year	<u>2,52,402.00</u>	2,52,402.00			
<b>Outstanding expenses Payable</b>					
As per last A/c	1,21,115.00				
Less: Paid	<u>75,000.00</u>	46,115.00			
		10,33,414.26			10,33,414.26
		=====			=====

**As per Report Attached .**

Bhubaneswar,  
Dated:- 20/5/14

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



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

*G. Rao*  
CA Gourav Lal  
Partner  
Membership No. 300831



**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2013 TO 31.03.2014**  
**(F.C. & GENERAL ACCOUNT)**

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)		By Grant in Aid Received from:	
- Revenue Expenditure	1,86,000.00	- NAWO BBSR:	
" SHIKSHY CHETANA PROG.:		- DRC, Keonjhar	1,84,000.00
- Revenue Expenditure	1,24,190.00	- DF Bangalore Through ORES Rourkela:	
" SHIKSHY CHETANA PROG (NON- F.C.):		- Shikshya Chetana Programme	60,985.00
- Revenue Expenditure	2,78,615.00	- DF Bangalore:	
" WOMEN ACTION FOR NRM.:		- TOT for Smokeless Chulah	50,000.00
- Revenue Expenditure	7,41,187.00	- Andheri-Hilfe Bonn e.v Germany:	
" WOMEN ACTION FOR NRM.(NON- F.C.):		- Women Action for NRM Programme	9,49,700.00
- Revenue Expenditure	49,100.00	- CONCERN through WOSCA, Keonjhar:	
" MHA-MNCH PROJECT		- MHA-MNCH	60,030.00
- Revenue Expenditure	60,030.00	- AAO, Telkoi:	
" UP-SCALING SRI PROJECT		- Seed Treatment Campaign & Service charges	46,000.00
- Revenue Expenditure	2,15,006.00	- DAO, Keonjhar:	
" NATIONAL CHILD LABOUR SCHOOL		- Seed Treatment Campaign & Service charges	26,250.00
- Revenue Expenditure	1,53,112.00	- BDO, Telkoi:	
" FIELD TRAINING OF ASHA ON MODULE 6 & 7 (ROUND –II, III)		- Social Audit	22,000.00
- Revenue Expenditure	7,97,200.00	- NABARD, Keonjhar:	
" PROMOTION OF WOMEN SHGs		- Trg. For Women SHG on mushroom cultivation	24,000.00
- Revenue Expenditure	61,392.00	- Women SHGs	41,000.00
" GENERAL ACCOUNT:		- NRHM Keonjhar:	
- Revenue Expenditure	4,75,810.00	- Training of ASHA	7,88,718.00
" Depreciation	85,925.00	- DLO cum PD Keonjhar:	
" Unspent Grant	2,52,402.00	- NCLP	93,500.00
		- Animal welfare society, Bhubaneswar:	
		- NEAC 2013-2014	8,400.00
		- R.Chudhari:	
		- School Microplan	1,500.00
		- BSNL(Telephone):	857.00
		- CHC, Telkoi:	
		- NSV Campaign	19,000.00
		- NYK, Keonjhar:	
		- BYSY Programme	10,000.00
		Bank Interest	
		- A/c No. 4990	10,841.00
		- A/c No. 11862156478	6,222.00
		- A/c No. 11862156489	4,309.00
		- A/c No. 11862156490	2,212.00
		- A/c No. 30660556042	35.00
		- A/c No. 30572516156	257.00
		- A/c No. 11862156503	37.00
		- A/c No. 31021850908	108.00
		" Membership fees	3,900.00
		" Donation	6,000.00
		" Income from:	
		- Kaju	6,000.00
		- Mango	50,000.00
		- Paddy	10,000.00
		- Vegetable	10,000.00
		" Training Accommodation	4,22,903.00
		" Local Contribution	1,15,508.00
		" Unspent Grant	4,07,322.00
		" Excess of Expenditure over Income during the year	38,375.00
	34,79,969.00	<b>For R. C. LAL &amp; Co.</b>	34,79,969.00
	=====	<b>Chartered Accountants</b>	=====

Bhubaneswar,  
Dated:- 20/5/14



As per Report Attached .

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

*glal*  
**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 01.04.2013 TO 31.03.2014**  
**(F.C. & GENERAL A/C)**

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
Tc Opening Balance:		By STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)	
- Cash in Hand	1,716.00	- Revenue Expenditure	1,86,000.00
- Cash at Bank		- Capital Expenditure	NIL
- A/c No. 4990	95,299.00	" SHIKSHY CHETANA PROG.:	
- A/c No. 11862156478	2,15,141.28	- Revenue Expenditure	1,24,190.00
- A/c No. 11862156489	1,47,603.75	- Capital Expenditure	NIL
- A/c No. 11862156490	21,287.77	" SHIKSHY CHETANA PROG (NON- F.C.):	
- A/c No. 11862156503	918.46	- Revenue Expenditure	2,78,615.00
- A/c No. 30572516156	1,665.00	- Capital Expenditure	NIL
- A/c No. 30660556042	873.00	" WOMEN ACTION FOR NRM.:	
- A/c No. 31021850908	2,676.00	- Revenue Expenditure	7,41,187.00
- In shape of DD No. 485567	75,000.00	- Capital Expenditure	56,059.00
DD No. 976418	4,800.00	" WOMEN ACTION FOR NRM.(NON- F.C.):	
Cheque No. 3188	76,500.00	- Revenue Expenditure	49,100.00
" Grant in Aid Received from:		- Capital Expenditure	NIL
- NAWO BBSR:		" MHA-MNCH PROJECT	
- DRC, Keonjhar	1,84,000.00	- Revenue Expenditure	60,030.00
- DF Bangalore Through ORES Rourkela:		- Capital Expenditure	NIL
- Shikshya Chetana Programme	60,985.00	" UP-SCALING SRI PROJECT	
- DF Bangalore:		- Revenue Expenditure	2,15,006.00
- TOT for Smokeless Chulah	50,000.00	- Capital Expenditure	NIL
- Andheri-Hilfe Bonn e.v Germany:		" NATIONAL CHILD LABOUR SCHOOL	
- Women Action for NRM Programme	9,49,700.00	- Revenue Expenditure	1,53,112.00
- CONCERN through WOSCA, Keonjhar:		- Capital Expenditure	NIL
- MHA-MNCH	60,030.00	" FIELD TRAINING OF ASHA ON MODULE 6 & 7 (ROUND –II, III)	
- AAO, Telkoi:		- Revenue Expenditure	7,97,200.00
- Seed Treatment Campaign & Service charges	46,000.00	- Capital Expenditure	NIL
- DAO, Keonjhar:		" PROMOTION OF WOMEN SHGs	
- Seed Treatment Campaign & Service charges	26,250.00	- Revenue Expenditure	61,392.00
- BDO, Telkoi:		- Capital Expenditure	NIL
- Social Audit	22,000.00	" GENERAL ACCOUNT:	
- NABARD, Keonjhar:		- Revenue Expenditure	4,75,810.00
- Trg. For Women SHG on mushroom cultivation	24,000.00	- Capital Expenditure	NIL
- Women SHGs	41,000.00	" OUTSTANDING NAWO DRC	
- NRHM Keonjhar:		- Programme Paid	75,000.00
- Training of ASHA	7,88,718.00	" Loan Repayment	4,800.00
- DLO cum PD Keonjhar:		" Closing Balance:	
- NCLP	93,500.00	- Cash in Hand	1,138.00
- Animal welfare society, Bhubaneswar:		- Cash at Bank	2,42,297.00
- NEAC 2013-2014	8,400.00	- A/c No. 4990	6,958.28
- R.Chudhari:		- A/c No. 11862156478	14,570.75
- School Microplan	1,500.00	- A/c No. 11862156489	1,17,317.77
- BSNL(Telephone):	857.00	- A/c No. 11862156490	955.46
- CHC, Telkoi:		- A/c No. 11862156503	1,922.00
- NSV Campaign	19,000.00	- A/c No. 30572516156	908.00
- NYK, Keonjhar:		- A/c No. 30660556042	2,784.00
- BYSY Programme	10,000.00	- A/c No. 31021850908	17,000.00
		- In shape of Cheque No. 03277	
Balance C/F.....	30,29,420.26	Balance C/F.....	36,83,352.26

*P. Panda*  
Secretary  
WORD



Contd....p/2.



**R.C. LAL & CO**  
CHARTERED ACCOUNTANTS

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

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RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Balance B/F .....	30,29,420.26	By Balance B/F .....	36,83,352.26
" <u>Bank Interest</u>			
- A/c No. 4990	10,841.00		
- A/c No. 11862156478	6,222.00		
- A/c No. 11862156489	4,309.00		
- A/c No. 11862156490	2,212.00		
- A/c No. 30660556042	35.00		
- A/c No. 30572516156	257.00		
- A/c No. 11862156503	37.00		
- A/c No. 31021850908	108.00		
" Membership fees	3,900.00		
" Donation	6,000.00		
" <u>Income from:</u>			
- Kaju	6,000.00		
- Mango	50,000.00		
- Paddy	10,000.00		
- Vegetable	10,000.00		
" Training Accommodation	4,22,903.00		
" Loan	5,600.00		
" <del>Loan</del> Contribution	1,15,508.00		
	<u>36,83,352.26</u>		<u>36,83,352.26</u>
	=====		=====

As per Report Attached .

Bhubaneswar,

Dated:- 20/5/14

*P. Panda*  
Secretary  
**WORD**



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

*Gourav Lal*  
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 I. 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: 20/5/14

P. Panda  
Secretary  
WORD



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

G. Lal  
CA Gourav Lal  
Partner  
Membership No. 300831