

R.C. LAL & CO

CHARTERED ACCOUNTANTS

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

AUDITOR'S REPORT

We have audited the attached Consolidated FC & General Balance Sheet of **WOMEN ORGANISATION FOR RURAL DEVELOPMENT, AT: KHAJURIA, PO: AKUL, VIA; SIRIGIDA, DIST: KEONJHAR** of at 31st March 2013 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 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 Consolidated 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 2013.

AND

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

Bhubaneswar.

Dated: 19/6/13

P. Panda

Secretary



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

(Signature)

CA Ramesh Chandra Lal
Partner
Membership No. 051363

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED BALANCE SHEET AS ON 31.03.2013
(F.C. & GENERAL ACCOUNT)

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
GENERAL FUND:			FIXED ASSETS:		
As per last A/c	5,71,105.26		As per last A/c	5,20,015.00	
Add: Excess of Income over Expenditure during the year	<u>1,66,551.00</u>	7,37,656.26	Add: During the year	<u>2,09,804.00</u>	
				7,29,819.00	
Loan:			Less: Depreciation	<u>98,231.00</u>	6,31,588.00
As per last A/c	30,016.00				
Add: During the year	<u>4,800.00</u>	34,816.00	CURRENT ASSETS:		
			Security advance for HR	20,000.00	
Unspent Grant :			Less: Refunded	<u>20,000.00</u>	NIL
As per last A/c	3,34,618.00		Bank Guarantee		3,866.00
Less: Spent during the year	<u>3,34,618.00</u>		Bank Security		21,975.00
	NIL		Closing Balance:		
Add: Unspent during the year	<u>4,07,322.00</u>	4,07,322.00	- Cash in hand		1,716.00
			- Cash at bank		4,85,464.26
Outstanding expenses			- In shape of		
Payable			Cheque & DD		1,56,300.00
As per last A/c	49,265.00				
Less: Paid	<u>3,150.00</u>				
	46,115.00				
Add: During the year	<u>75,000.00</u>	1,21,115.00			
		<u>13,00,909.26</u>			<u>13,00,909.26</u>
		=====			=====

As per Report Attached .

Bhubaneswar,
Dated:- 19/6/13



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

CA Ramesh Chandra Lal
Partner
Membership No. 051363

f. Panda
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2012 TO 31.03.2013
(F.C. & GENERAL ACCOUNT)

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To <u>STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)</u>		By <u>Grant in Aid Received from:</u>	
- Revenue Expenditure	1,08,105.00	- <u>NAWO BBSR:</u>	
- Revenue Expenditure Payable	75,000.00	- DRC, Keonjhar	1,74,000.00
" <u>SHIKSHY CHETANA PROG.:</u>		- <u>DF Bangalors Through ORES Rourkela:</u>	
- Revenue Expenditure	2,40,259.00	- Shikshya Chetana Programme	2,91,534.00
" <u>WOMEN ACTION FOR NRM.:</u>		- <u>CONCERN through WOSCA, Keonjhar:</u>	
- Revenue Expenditure	19,987.00	- MHA-MNCH	8,82,801.00
" <u>MHA-MNCH PROJECT</u>		- SDTT Mumbai:	
- Revenue Expenditure	8,82,801.00	- UP-SCALING OF SRI Project	7,78,000.00
" <u>UP-SCALING SRI PROJECT</u>		- <u>DDA Keonjhar:</u>	
- Revenue Expenditure	8,37,277.00	- Seed Treatment Campaign	39,375.00
" <u>CARRING BASELINE SURVEY AND CAPACITY BUILDING ACTIVITIES</u>		- Diagnosis Campaign	5,000.00
- Revenue Expenditure	40,269.00	- <u>DFO - CEO Keonjhar:</u>	
" <u>SHIKSHYA CHETANA PROG.(GENERAL)</u>		- Poly culture of fresh water prawn	7,200.00
- Revenue Expenditure	1,95,734.00	- <u>NABARD Keonjhar:</u>	
" <u>INDUCTION FIELD LEVEL TRAINING FOR PRI</u>		- Grass Root Level Training for SHG Leaders	9,590.00
- Revenue Expenditure	2,43,339.00	- Promotion of Women SHG	50,000.00
" <u>NATIONAL CHILD LABOUR SCHOOL</u>		- <u>Animal welfare society:</u>	
- Revenue Expenditure	6,888.00	- NEAC	12,000.00
" <u>FIELD TRAINING OF ASHA ON MODULE 6 & 7 (ROUND -II)</u>		- <u>ATMA Keonjhar:</u>	
- Revenue Expenditure	5,45,500.00	- BGREI	2,50,000.00
" <u>PROMOTION OF WOMEN SHGs</u>		- <u>BDO Telkoi:</u>	
- Revenue Expenditure	29,608.00	- Social Audit	44,000.00
" <u>GENERAL ACCOUNT:</u>		- <u>MI Division Keonjhar:</u>	
- Revenue Expenditure	1,86,607.00	- Pre Base line Survey	40,269.00
" Depreciation	98,231.00	- <u>DLO PD NCLP Keonjhar:</u>	
" Unspent Grant	4,07,322.00	- NCLP School	83,500.00
" Excess of Income over Expenditure during the year	1,66,551.00	- <u>NRHM Keonjhar:</u>	
		- Training of ASHA on Module 6 & 7 round II	5,45,500.00
		- <u>SIRD, BBSR:</u>	
		- Induction Field Level Training for PRI	2,35,929.00
		" Bank Interest	17,302.00
		" Local Contribution	24,884.00
		" Membership fees	3,900.00
		" Donation	17,000.00
		" <u>Income from:</u>	
		- Kaju	46,100.00
		- Mango	25,500.00
		- Milk	2,500.00
		- Paddy	10,000.00
		- Vegetable	7,600.00
		" Training Accommodation	1,45,376.00
		" Unspent Grant	3,34,618.00
	40,83,478.00		40,83,478.00
	=====		=====

As per Report Attached .

Bhubaneswar,
Dated:-

18/6/13

P. Panola



For R. C. LAL & Co.
Chartered Accountants

(Signature)

CA Ramesh Chandra Lal

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2012 TO 31.03.2013
(F.C. & GENERAL A/C)

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)	
- Cash in hand	5,277.00	- Revenue Expenditure	1,08,105.00
- Cash at Bank		- Capital Expenditure	NIL
- A/c No. 4990	60,498.00	" SHIKSHY CHETANA PROG.:	
- A/c No. 11862156478	2,67,452.28	- Revenue Expenditure	2,40,259.00
- A/c No. 11862156489	77,176.75	- Capital Expenditure	NIL
- A/c No. 11862156490	18,831.77	" WOMEN ACTION FOR NRM.:	
- A/c No. 11862156503	629.46	- Revenue Expenditure	19,987.00
- A/c No. 30572516156	627.00	- Capital Expenditure	NIL
- A/c No. 30660556042	839.00	" MHA-MNCH PROJECT	
- A/c No. 31021850908	2,572.00	- Revenue Expenditure	8,82,801.00
- In shape of Cheques No. 140669	7,220.00	- Capital Expenditure	NIL
" Grant in Aid Received from:		" UP-SCALING SRI PROJECT	
- NAWO BBSR:		- Revenue Expenditure	8,37,277.00
- DRC, Keonjhar	1,74,000.00	- Capital Expenditure	NIL
- DF Bangalors Through ORES Rourkela:		" CARRING BASELINE SURVEY AND CAPACITY BUILDING ACTIVITIES	
- Shikshya Chetana Programme	2,91,534.00	- Revenue Expenditure	40,269.00
- CONCERN through WOSCA, Keonjhar:		- Capital Expenditure	NIL
- MHA-MNCH	8,82,801.00	" SHIKSHYA CHETANA PROG.(GENERAL)	
- SDTT Mumbai:		- Revenue Expenditure	1,95,734.00
- UP-SCALING OF SRI Project	7,78,000.00	- Capital Expenditure	NIL
- DDA Keonjhar:		" INDUCTION FIELD LEVEL TRAINING FOR PRI	
- Seed Treatment Campaign	39,375.00	- Revenue Expenditure	2,43,339.00
- Diagnosis Campaign	5,000.00	- Capital Expenditure	NIL
- DFO – CEO Keonjhar:		" NATIONAL CHILD LABOUR SCHOOL	
- Poly culture of fresh water prawn	7,200.00	- Revenue Expenditure	6,888.00
- NABARD Keonjhar:		- Capital Expenditure	NIL
- Grass Root Level Training for SHG Leaders	9,590.00	" FIELD TRAINING OF ASHA ON MODULE 6 & 7 (ROUND –II)	
- Promotion of Women SHG	50,000.00	- Revenue Expenditure	5,45,500.00
- Animal welfare society:		- Capital Expenditure	NIL
- NEAC	12,000.00	" PROMOTION OF WOMEN SHGs	
- ATMA Keonjhar:		- Revenue Expenditure	29,608.00
- BGREI	2,50,000.00	- Capital Expenditure	NIL
- BDO Telkoi:		" GENERAL ACCOUNT:	
- Social Audit	44,000.00	- Revenue Expenditure	1,86,607.00
- MI Division Keonjhar:		- Capital Expenditure	2,09,804.00
- Pre Base line Survey	40,269.00		
- DLO PD NCLP Keonjhar:			
- NCLP School	83,500.00		
- NRHM Keonjhar:			
- Training of ASHA on Module 6 & 7 round II	5,45,500.00		
- SIRD, BBSR:			
- Induction Field Level Training for PRI	2,35,929.00		
Balance C/F	38,89,821.26	Balance C/F	35,46,178.00

Contd....p/2.

P. Panda



R.C. LAL & CO
CHARTERED ACCOUNTANTS

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

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RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Balance B/F.....	38,89,821.26	By Balance B/F	35,46,178.00
" Bank Interest	17,302.00	" Bank Security	21,975.00
" Local Contribution	24,884.00	" Out standing Audit fees paid	3,150.00
" Membership fees	3,900.00	" Closing Balance:	
" Donation	17,000.00	- Cash in hand	1,716.00
" Income from:		- Cash at Bank	
- Kaju	46,100.00	- A/c No. 4990	95,299.00
- Mango	25,500.00	- A/c No. 11862156478	2,15,141.28
- Milk	2,500.00	- A/c No. 11862156489	1,47,603.75
- Paddy	10,000.00	- A/c No. 11862156490	21,287.77
- Vegetable	7,600.00	- A/c No. 11862156503	918.46
" Training Accommodation	1,45,376.00	- A/c No. 30572516156	1,665.00
" House Security Refunded	20,000.00	- A/c No. 30660556042	873.00
" Loan	4,800.00	- A/c No. 31021850908	2,676.00
		" In shape of DD No. 485567	75,000.00
		- DD No. 976418	4,800.00
		- Cheque No. 3188	76,500.00
	42,14,783.26		42,14,783.26
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As per Report Attached .

Bhubaneswar,
Dated:- 19/6/13

P. Panda
Secretary
WORD



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

RCa
CA Ramesh Chandra Lal
Partner
Membership No. 051363


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: 18/6/13



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


CA Ramesh Chandra Lal
Partner
Membership No. 051363