

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 2016 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 2016.

AND

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

Bhubaneswar.

Dated: 6/6/16

P. Panda
Secretary
WORD



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

Gourav 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 31.03.2016
(FC & NON-FC ACCOUNT)

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
GENERAL FUND:			FIXED ASSETS:		
As per last A/c	5,55,132.26		As per last A/c	5,58,836.00	
Less : Fixed Asset Refunded	14,498.00		Add: During the year	6,32,950.00	
Add: Outstanding Expenses				11,91,786.00	
Written off	46,115.00		Less: Refund	14,498.00	
Add: Excess of Income over			Less: Depreciation	1,19,582.00	10,57,706.00
Expenditure during the year	9,38,382.50	15,25,131.76	Advance given to		
			Conference Hall		4,55,000.00
Loan:			CURRENT ASSETS:		
As per last A/c		30,016.00	Bank Security		21,975.00
			Closing Balance:		
Unspent Grant :			- Cash in hand		9,508.00
As per last A/c	2,81,731.00		- Cash at bank		7,78,733.76
Less: Spent	2,81,731.00				
	NIL				
Add: Unspent during the year	7,67,775.00	7,67,775.00			
Outstanding expenses Payable					
As per last A/c	46,115.00				
Less: Written off	46,115.00	NIL			
		23,22,922.72			23,22,922.72
		=====			=====

As per Report Attached .

Bhubaneswar.

Dated: 6/6/16

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

g. Lal
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 01.04.2015 TO 31.03.2016
(F.C. & NON-FC ACCOUNT)

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)		By Grant in Aid Received from:	
- Revenue Expenditure	54,000.00	- NAWO DRC BBSR	
" CHILD MARRIAGE PROGRAMME INDIA		- STRENGTHENING CIVIL SOCIETY FOR ENSURING WOMEN RIGHTS (NAWO DRC)	54,000.00
- Revenue Expenditure	1,00,065.00		
" WOMEN ACTION FOR NRM PROGRAMME		- Development Focus Bangalore through ORES, Rourkela	
- Revenue Expenditure	12,18,167.00	- Child Marriage Programme India	34,140.00
" PROMOTION OF WOMEN SHGs			
- Revenue Expenditure	78,500.00	- Development Focus Bangalore:	
" Enhancing Food And Nutritional security through SRI & SMI		- Child Marriage Programme India	8,333.00
- Revenue Expenditure	10,73,518.00		
" Construction of IHHL		- Andheri-Hilfe Bonn e.v Germany:	
- Revenue Expenditure	5,68,062.00	- WOMEN ACTION FOR NRM PROGRAMME	11,98,400.00
" NEAC			
- Revenue Expenditure	12,340.00	" NABARD, Keonjhar	
" TRAINING FOR ASHAs		- Financial Inclusion	13,000.00
- Revenue Expenditure	3,69,676.00	- Promotion of Women SHG	78,500.00
" GENERAL ACCOUNT			
- Revenue Expenditure	1,58,638.50	" Animal Welfare Society BBSR	
" Women Action for NRM (Non FC)		NEAC - 2015 - 2016	12,000.00
- Revenue Expenditure	90,250.00		
" Child Marriage Programme India (Non FC)		" DWSM KEONJHAR	
- Revenue Expenditure	72,591.00	IHHL	5,68,000.00
" Unspent Grant	7,67,775.00	" NHM KEONJHAR	
" Depreciation	1,19,582.00	Training for Asha	3,69,676.00
		" CDPO	
		Training of Facilitators under shakti Varta	51,900.00
" Excess of Income over Expenditure during the year	9,38,382.50	" JTT, Mombay Enhancing food and nutritional security through SRI & SMI	14,66,000.00
		" Bank Interest	
		- A/c No. 4990	7,993.00
		- A/c No. 11862156478	16,355.00
		- A/c No. 11862156489	221.00
		- A/c No. 11862156490	1,630.00
		- A/c No. 30572516156	81.00
		- A/c No. 11862156503	40.00
		" Membership fees	3,900.00
		" Donation	8,500.00
		" Income from:	
		- Kaju	32,000.00
		- Mango	30,105.00
		- Vegetable	5,000.00
		" Local Contribution	2,33,670.00
		" Accomodation & Institutional	94,941.00
		" Unspent Grant	2,81,731.00
		" Interest on Bank Guarantee	1,431.00
		" Public Contribution for Conference Hall & Guest Room	10,50,000.00
	56,21,547.00		56,21,547.00
	=====		=====

P. Pandey
Secretary
WORD



WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2015 TO 31.03.2016

(FC & NON FC A/C)

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)	
- Cash in Hand	5,132.00	- Revenue Expenditure	54,000.00
- Cash at Bank		- Capital Expenditure	NIL
- A/c No. 4990	2,81,151.00	" CHILD MARRIAGE PROGRAMME INDIA	
- A/c No. 11862156478	7,234.28	- Revenue Expenditure	1,00,065.00
- A/c No. 11862156489	5,478.75	- Capital Expenditure	NIL
- A/c No. 11862156490	26,329.77	" WOMEN ACTION FOR NRM PROGRAMME	
- A/c No. 11862156503	993.46	- Revenue Expenditure	12,18,167.00
- A/c No. 30572516156	1,998.00	- Capital Expenditure	NIL
" Grant in Aid Received from:		" PROMOTION OF WOMEN SHGs	
- NAWO DRC BBSR		- Revenue Expenditure	78,500.00
- Strengthening Civil Society For Ensuring Women Rights (NAWO DRC)	54,000.00	- Capital Expenditure	NIL
- Development Focus Bangalore through ORES, Rourkela		" Enhancing Food And Nutritional security through SRI & SMI	
- Child Marriage Programme India	34,140.00	- Revenue Expenditure	10,73,518.00
- Development Focus Bangalore: Child Marriage Programme India	8,333.00	- Capital Expenditure	37,950.00
- Andheri-Hilfe Bonn e.v Germany: Women Action For NRM Programme	11,98,400.00	" Construction of IHHL	
" NABARD, Keonjhar		- Revenue Expenditure	5,68,062.00
- Financial Inclusion	13,000.00	- Capital Expenditure	NIL
- Promotion of Women SHG	78,500.00	" NEAC	
" Animal Welfare Society BBSR NEAC - 2015 - 2016	12,000.00	- Revenue Expenditure	12,340.00
" DWSM KEONJHAR IHHL	5,68,000.00	- Capital Expenditure	NIL
" NHM KEONJHAR Training for Asha	3,69,676.00	" TRAINING FOR ASHAs	
" CDPO, Telkoi Training of Facilitators under shakti Varta	51,900.00	- Revenue Expenditure	3,69,676.00
JTT, Mombay Enhancing food and nutritional security through SRI & SMI	14,66,000.00	- Capital Expenditure	NIL
Balance C/F.....	41,82,266.26	" GENERAL ACCOUNT	
	=====	- Revenue Expenditure	1,58,638.50
		- Capital Expenditure	5,95,000.00
		" Advance given for Conference Hall	4,55,000.00
		Balance C/F.....	47,20,916.50
			=====

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P. Panda
Secretary
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RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Balance		By Balance	
B/F.....	41,82,266.26	B/F	47,20,916.50
" <u>Bank Interest</u>		" <u>Women Action for NRM (Non FC)</u>	
- A/c No. 4990	7,993.00	- Revenue Expenditure	90,250.00
- A/c No. 11862156478	16,355.00	- Capital Expenditure	NIL
- A/c No. 11862156489	221.00	" <u>Child Marriage Programme India</u>	
- A/c No. 11862156490	1,630.00	(Non FC)	
- A/c No. 30572516156	81.00	- Revenue Expenditure	72,591.00
- A/c No. 11862156503	40.00	- Capital Expenditure	NIL
" Membership fees	3,900.00		
" Donation	8,500.00		
" <u>Income from:</u>		" <u>Closing Balance:</u>	
- Kaju	32,000.00	- Cash in Hand	9,508.00
- Mango	30,105.00	- <u>Cash at Bank</u>	
- Vegetable	5,000.00	- A/c No. 4990	2,02,878.00
" <u>Local Contribution</u>	2,33,670.00	- A/c No. 11862156478	5,64,520.28
" <u>Accommodation &</u>		- A/c No. 11862156489	5,699.75
<u>Institutional</u>	94,941.00	- A/c No. 11862156490	2,523.27
" Bank Guarantee & Interest		- A/c No. 11862156503	1,033.46
Refund	5,297.00	- A/c No. 30572516156	2,079.00
" Public Contribution for			
Conference Hall & Guest Room	10,50,000.00		
	56,71,999.26		56,71,999.26
	=====		=====

As per Report Attached .

Bhubaneswar.

Dated: 6/6/16

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

G. 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 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: 6/6/16

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Chartered Accountants.
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Gourav Lal
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