

AUDITOR'S REPORT

We have audited the attached F.C. & General Consolidated Balance Sheet of **WOMEN ORGANISATION FOR RURAL DEVELOPMENT, AT: KHAJURIA, PO: AKUL, VIA; SIRIGIDA, DIST: KEONJHAR** at 31st March 2011 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 Balance Sheet, of the state of affairs of the Society as at 31st March 2011.

AND

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

Bhubaneswar.

Dated: 28/7/2011

P. Paraly
Secretary
WORD



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

R.C. Lal

R.C.LAL(FCA)
Membership No. 051363

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ORISSA
CONSOLIDATED BALANCE SHEET AS ON 31.03.2011.
(F.C. & GENERAL ACCOUNT)

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
GENERAL FUND:			FIXED ASSETS:		
As per last a/c	5,31,279.80		As per last A/c	4,48,600.00	
Less: Excess of			Add: During the year	<u>1,50,250.00</u>	
Expenditure over Income				5,98,850.00	
during the year	<u>98,253.54</u>	4,33,026.26	Less: Depreciation	<u>1,04,423.00</u>	4,94,427.00
Loan:			CURRENT ASSETS:		
As per last a/c	72,152.00		Security advance for		
Less: Refunded	<u>4,000.00</u>		HR		20,000.00
	68,152.00		Bank Guarantee		3,866.00
Add: During the year	<u>22,465.00</u>	90,617.00	Closing Balance:		
Unspent Grant :			- Cash in hand		2,089.00
As per last a/c	12,72,743.96		- Cash at bank		2,03,621.26
Less: Spent during the			- In shape of DD		
year	<u>12,72,743.96</u>		No. 878311		25,000.00
	NIL				
Add: Unspent during the					
year	<u>1,79,245.00</u>	1,79,245.00			
Outstanding expenses					
Payable		46,115.00			
		<u>7,49,003.26</u>			<u>7,49,003.26</u>
		=====			=====

As per Report Attached .

Bhubaneswar,
Dated:- 28/4/2011

P. Pandey
Secretary
WORD



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

R.C. Lal
R.C.LAL(FCA)

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ORISSA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2010 TO 31.03.2011
(F.C. & GENERAL ACCOUNT)

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To WOMEN EMPOWERMENT		By Grant in Aid Received from:	
PROG.:		- C.W.S. Secunderabad:	
- Revenue Expenditure	3,14,475.00	- Women Empowerment	2,83,531.00
PANCHYAT RAJ INITIATIVE		- PRI Phase - III	3,00,000.00
PHASE - III	3,03,000.00	- HIVOS, Netherland	
- Revenue Expenditure		- SNBD	4,53,183.00
STRATEGIC NEED BASED		- CPF Secunderabad :	
DEVELOPMENT PROGRAMME:	13,40,743.50	- Orissa Forestry Programme	3,96,082.00
- Revenue Expenditure		- Refunded by WOSCA	12,326.00
ORISSA FORESTRY PROJECT:	4,11,408.00	- NAWO Bhubaneswar:	
- Revenue Expenditure		- DRC Keonjhar	73,750.00
NAWO DRC, KEONJHAR		- DF Bangalors Through ORES Rourkela:	
- Revenue Expenditure	49,250.00	- Shikshya Chetana Programme	2,78,550.00
SHIKSHY CHETANA PROG.:		- Andheri Hilfe Bonn.....:	
- Revenue Expenditure	3,04,959.00	- Women Action for NRM	7,47,250.00
WOMEN ACTION FOR NRM.:		- ASK New Delhi:	
- Revenue Expenditure	7,94,638.00	- Action for Inclusion	1,32,000.00
ACTION FOR INCLUSION		- OSCAS Bhubaneswar:	
- Revenue Expenditure	1,32,000.00	- TI Project	4,63,550.00
T.I. PROJECT.:		- DFO Cum DMU Chief Keonjhar:	
- Revenue Expenditure	6,41,652.00	- OFSDP	2,07,680.00
OFSDP		- BDO Telkoi:	
- Revenue Expenditure	2,08,349.00	- NCLP	11,042.00
NCLP		- DLO Cum-PD NCLP, KHR:	
- Revenue Expenditure	32,887.00	- NCLP	21,845.00
CLIMATE CHANGE & LIVELIHOOD		- Udyam Bhubaneswar:	
ADOPTION:		- Climate Change and Livelihood Adoption	66,800.00
- Revenue Expenditure	66,830.00	- ATMA Deogarh:	
Demonstrative cum Training of SRI		- Demonstration cum Training of SRI Village	10,000.00
Village:		- SDTT Mumbai:	
- Revenue Expenditure	10,010.00	- Up Scaling SRI	6,06,000.00
UP SCALING SRI:		- CWS Bhubaneswar:	
- Revenue Expenditure	5,11,148.00	- UP Scaling SRI	3,000.00
NREGS		- Tourism and Culture Deptt. Govt. of	
- Revenue Expenditure	2,13,484.00	Orissa:	
DEVELOPMENT OF CULTURAL		- Demonstration of Cultural Activities	3,000.00
ACTIVITIES:		- BDO Telkoi:	
- Revenue Expenditure	3,000.00	- MGNREGS Social Audit	22,000.00
MGNREGS SOCIAL AUDIT		- CYSD, Keonjhar:	
- Revenue Expenditure	22,000.00	- Dist Level Prog. On effective Planning of MGNREGS	9,000.00
DIST. LEVEL PROG. ON EFFECTIVE		- AINA BHUBANESWAR:	
PLANNING:		- Campaign to includes PWS in census 2011	5,000.00
- Revenue Expenditure	9,000.00	- AWSO Bhubaneswar:	1,500.00
CAMPAIGN TO INCLUDE PWDS IN		- NEAC	
CENSUS 2011		- State Social Welfare Board, Bhubaneswar: AGP	2,500.00
- Revenue Expenditure	5,000.00	Bank Interest	57,811.00
GENERAL ACCOUNT:		Local Contribution	27,440.00
- Revenue Expenditure	22,821.00	Membership fees	3,600.00
Depreciation	1,04,423.00	Donation	21,000.00
Unspent Grant	1,79,245.00	Income from:	
Excess of Income over Expenditure	46,115.00	- Kaju	61,000.00
		- Mango	33,000.00
		- Turmeric	23,000.00
		- Vegetable	19,000.00
		Unspent Grant	12,72,743.96
		Excess of Expenditure over Income during the year	98,253.54
	57,26,437.50		57,26,437.50

Bhubaneswar, Dated:-

28/7/2011



As per Report Attached.

P. P. Singh
Secretary
WORD

For R. C. LAL & Co
Chartered Accountants

R. C. Lal
R. C. LAL, FCA
M. No-051363

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ORISSA
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2010 TO 31.03.2011
(F.C. & GENERAL A/C)

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By WOMEN EMPOWERMENT	
- Cash in hand	2,564.00	PROG.:	
- <u>Cash at Bank</u>		- Revenue Expenditure	3,14,475.00
- A/c No. 4990	9,56,770.50	- Capital Expenditure	NIL
- A/c No. 11862156478	1,36,855.28	" <u>PANCHYAT RAJ INITIATIVE</u>	
- A/c No. 11862156489	1,007.75	<u>PHASE - III</u>	
- A/c No. 11862156490	510.77	- Revenue Expenditure	3,03,000.00
- A/c No. 11862156503	1,93,953.46	- Capital Expenditure	NIL
- A/c No. 30572516156	551.00	" <u>STRATEGIC NEED BASED</u>	
- A/c No. 30860556042	797.00	<u>DEVELOPMENT PROGRAMME:</u>	
- A/c No. 31021850908	1,10,700.00	- Revenue Expenditure	13,40,743.50
" <u>Grant in Aid Received from:</u>		- Capital Expenditure	33,700.00
- <u>C.W.S. Secunderabad:</u>		" <u>ORISSA FORESTRY PROJECT:</u>	
- Women Empowerment	2,83,531.00	- Revenue Expenditure	4,11,408.00
- PRI Phase - III	3,00,000.00	- Capital Expenditure	NIL
- <u>HIVOS, Netherland</u>		" <u>NAWO DRC, KEONJHAR</u>	
- SNBD	4,53,183.00	- Revenue Expenditure	49,250.00
- CPF Secunderabad :		- Capital Expenditure	NIL
- Orissa Forestry Programme	3,96,082.00	" <u>SHIKSHY CHETANA PROG.:</u>	
- Refunded by WOSCA	12,326.00	- Revenue Expenditure	3,04,959.00
- <u>NAWO Bhubaneswar:</u>		- Capital Expenditure	NIL
- DRC Keonjhar	73,750.00	" <u>WOMEN ACTION FOR NRM.:</u>	
- DF Bangalors Through ORES		- Revenue Expenditure	7,94,638.00
<u>Rourkela:</u>		- Capital Expenditure	NIL
- Shikshya Chetana Programme	2,78,550.00	" <u>ACTION FOR INCLUSION</u>	
- <u>Andheri Hilfe Bonn.....:</u>		- Revenue Expenditure	1,32,000.00
- Women Action for NRM	7,47,250.00	- Capital Expenditure	NIL
- <u>ASK New Delhi:</u>		" <u>T.I. PROJECT .:</u>	
- Action for Inclusion	1,32,000.00	- Revenue Expenditure	6,41,652.00
- <u>OSCAS Bhubaneswar:</u>		- Capital Expenditure	NIL
- TI Project	4,63,550.00	" <u>OFSDP</u>	
- <u>DFO Cum DMU Chief Keonjhar:</u>		- Revenue Expenditure	2,08,349.00
- OFSDP	2,07,680.00	- Capital Expenditure	NIL
- <u>BDO Telkoi:</u>		" <u>NCLP</u>	
- NCLP	11,042.00	- Revenue Expenditure	32,887.00
- <u>DLO Cum-PD NCLP, KHR:</u>		- Capital Expenditure	NIL
- NCLP	21,845.00		
- <u>Udyam Bhubaneswar:</u>			
- Climate Charge and Livelihood			
Adoption	66,800.00		
- <u>ATMA Deogarh:</u>			
- Demonstration cum Training of SRI			
Village	10,000.00		
- <u>SDTT Mumbai:</u>			
- Up Scaling SRI	6,06,000.00		
- <u>CWS Bhubaneswar:</u>			
- UP Scaling SRI	3,000.00		
	54,70,298.76		45,67,061.50

Contd....p/2.

P. P. L.
SECRETARY
WORD



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RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Balance B/F	54,70,298.76	By Balance B/F	45,67,061.50
" <u>Grant in Aid Received from:</u>		" <u>CLIMATE CHANGE & LIVELIHOOD</u>	
- <u>Tourism and Culture Deptt. Govt. of Orissa:</u>		ADOPTION:	
- Demonstration of Cultural Activities	3,000.00	- Revenue Expenditure	66,830.00
- BDO Telkoi:		- Capital Expenditure	NIL
- MGNREGS Social Audit	22,000.00	" <u>Demonstrative cum Training of SRI</u>	
- CYSD, Keonjhar:		Village:	
- Dist Level Prog. On effective Planning of MGNREGS	9,000.00	- Revenue Expenditure	10,010.00
- AAINA BHUBANESWAR:		- Capital Expenditure	NIL
- Campaign to include PWS in census 2011	5,000.00	" <u>UP SCALING SRI:</u>	
- AWSO Bhubaneswar:		- Revenue Expenditure	5,11,148.00
- NEAC	1,500.00	- Capital Expenditure	73,800.00
- <u>State Social Welfare Board, Bhubaneswar: AGP</u>	2,500.00	" <u>NREGS</u>	
" Bank Interest	57,811.00	- Revenue Expenditure	2,13,484.00
" Local Contribution	27,440.00	- Capital Expenditure	NIL
" Membership fees	3,600.00	" <u>DEVELOPMENT OF CULTURAL</u>	
" Donation	21,000.00	ACTIVITIES:	
" <u>Income from:</u>		- Revenue Expenditure	3,000.00
- Kaju	61,000.00	- Capital Expenditure	NIL
- Mango	33,000.00	" <u>MGNREGS SOCIAL AUDIT</u>	
- Turmeric	23,000.00	- Revenue Expenditure	22,000.00
- Vegetable	19,000.00	- Capital Expenditure	NIL
" Loan	22,465.00	" <u>DIST. LEVEL PROG. ON EFFECTIVE</u>	
		PLANNING:	
		- Revenue Expenditure	9,000.00
		- Capital Expenditure	NIL
		" <u>CAMPAIGN TO INCLUDE PWDS IN</u>	
		CENSUS 2011	
		- Revenue Expenditure	5,000.00
		- Capital Expenditure	NIL
		" <u>GENERAL ACCOUNT:</u>	
		- Revenue Expenditure	22,821.00
		- Capital Expenditure	42,750.00
		" Loan Repayment	4,000.00
		" <u>Closing Balance:</u>	
		- Cash in hand	2,089.00
		- <u>Cash at Bank</u>	
		- A/c No. 4990	33,219.00
		- A/c No. 11862156478	1,46,249.28
		- A/c No. 11862156489	578.75
		- A/c No. 11862156490	18,531.77
		- A/c No. 11862156503	1,626.46
		- A/c No. 30572516156	604.00
		- A/c No. 30660556042	803.00
		- A/c No. 31021850908	2,009.00
		" In shape of DD No. 878311	25,000.00
	57,81,614.76		57,81,614.76

For R C. LAL & Co
Chartered Accountants

As per Report Attached.

Bhubaneswar,
Dated:- 22/11/2011



P. Pandey
Secretary

R C. LAL, FCA
11, No-051363

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

- (a) **Method of Accounts** :Accounts are maintained on Cash basis under historical cost convention method and going concern concept in accordance with applicable mandatory accounting standards.
- (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:- 22/11/2011

P. Pandey
Secretary
WORD

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

R.C.LAL(FCA)
Membership No. 051363