

**AUDITOR'S REPORT**

We have audited the attached FC Consolidated Balance Sheet of **WOMEN ORGANISATION FOR RURAL DEVELOPMENT, AT: KHAJURIA, PO: AKUL, VIA; SIRIGIDA, DIST: KEONJHAR** of at 31<sup>st</sup> March 2023 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 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 31<sup>st</sup> March 2023.
- AND**
- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.  
Dated: 29/06/2023

*P. Panda*  
Secretary  
**WORD**



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

*Gourav Lal*  
CA Gourav Lal  
Partner

Membership No. 300831  
UDIN: 23300831BGTRBB1398

**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED BALANCE SHEET AS ON 31/03/2023**

**FC ACCOUNT**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b><u>GENERAL FUND</u></b>			<b><u>FIXED ASSETS</u></b>		
As per last A/c	6,32,983.96		As per last A/c	6,32,948.00	
Add: Excess of Income over Expenditure during the year	23,456.90		Add: During the year	1,21,100.00	
		6,56,440.86		7,54,048.00	
			Less: Depreciation	97,713.00	6,56,335.00
<b><u>CURRENT LIABILITIES</u></b>			<b><u>CURRENT ASSETS</u></b>		
<b><u>Unspent Grant</u></b>			<b><u>Closing Balance</u></b>		
As per last A/c	16,08,768.06		Cash in Hand		268.00
Less: Spent	16,08,768.06		Cash at Bank		
Add: During the year	12,74,207.34	12,74,207.34	A/c No. 40056969073		7,673.70
			A/c No. 40084610986		12,66,363.50
			A/c No. 37473058969		8.00
		19,30,648.20			19,30,648.20

As per our report attached

Bhubaneswar,  
Dated:- 29/06/2023

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



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

*G. Lal*  
CA Gourav Lal  
Partner  
Membership No.300831  
UDIN: 23300831BGTRBB1398



**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

**FC ACCOUNT**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u> Revenue Expenditure	32,31,176.10	By	<u>Grant in Aid Rreceived from</u> Andheri Hilfe Bonn e.v. Germany	
To	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u> Revenue Expenditure	22,98,155.96	BY	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u> <u>Global Fund for Women</u>	32,75,700.00
To	<u>HUNGER &amp; RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u> Revenue Expenditure	16,98,656.76		<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	26,38,815.00
To	<u>Prevention of distress migration and protection of girls and women from domestic violence</u> Revenue Expenditure	6,27,000.00	By	<u>JIV DAYA FOUNDATION</u> HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	10,59,713.00
To	Unspent Grant	12,74,207.34	BY	<u>ASW Berlin</u> <u>Prevention of distress migration and protection of girls and women from domestic violence</u>	6,27,000.00
To	Depreciation	97,713.00		Bank Interest	
To	Excess of Income over Expenditure during the year	23,456.90		A/C No-37473058969	33,929.00
				A/c No. 40084610986	6,441.00
			By	A/c No. 40056969073	16,08,768.06
				Unspent Grant	
		92,50,366.06			92,50,366.06

As per our report attached

Bhubaneswar,

Dated:- 29/06/2023



*P. Prady*  
**Secretary**  
**WORD**

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

*Gourav Lal*  
 CA Gourav Lal

Partner  
 Membership No.300831  
 UDIN: 23300831BGTRBB1398

**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023**

**FC ACCOUNT**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	<u>Opening Balance</u>		By	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>	
	Cash in Hand			Revenue Expenditure	32,31,176.10
	Cash at Bank			Capital Expenditure	50,500.00
	A/c No.37473058969	8.00	By	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	
	A/c No. 40056969073	1,374.30		Revenue Expenditure	22,98,155.96
	A/c No. 40084610986	16,07,421.72		Capital Expenditure	70,600.00
To	<u>Grant in Aid Rreceived from</u>		By	<u>HUNGER &amp; RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>	
	Andheri Hilfe Bonn e.v. Germany			Revenue Expenditure	16,98,656.76
	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>	32,75,700.00	By	<u>Prevention of distress migration and protection of girls and women from domestic violence</u>	
				Revenue Expenditure	6,27,000.00
To	<u>Global Fund for Women</u>			Capital Expenditure	
	ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	26,38,815.00			
To	<u>JIV DAYA FOUNDATION</u>		By	<u>Closing Balance</u>	
	HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	10,59,713.00		Cash in Hand	268.00
				Cash at Bank	
				A/c No. 40056969073	7,673.70
To	<u>ASW Berlin</u>			A/c No. 40084610986	12,66,363.50
	<u>Prevention of distress migration and protection of girls and women from domestic violence</u>	6,27,000.00		A/c No.37473058969	8.00
To	Bank Interest				
	A/C No-37473058969				
	A/c No. 40084610986	33,929.00			
	A/c No. 40056969073	6,441.00			
		<b>92,50,402.02</b>			<b>92,50,402.02</b>

As per our report attached

Bhubaneswar,

Dated:- 29/06/2023

*P. Paul*  
**Secretary**  
**WORD**



For R.C. LAL & CO  
Chartered Accountants  
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