



**R.C. LAL & CO.**  
Chartered Accountants

41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751 009,  
ODISHA, Phone : 0674 - 2531695  
E-mail : rclal\_co@rediffmail.com

### 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 2024 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 2024.

#### AND

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

Bhubaneswar.

Dated: 13/06/2024

*P. Panda*  
Secretary  
WORD



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

*G. Lal*  
CA Gourav Lal  
Membership No. 300831  
UDIN: 24300831GKDINE8203

**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
**AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA**  
**CONSOLIDATED BALANCE SHEET AS ON 31/03/2024**

**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	656,440.86		As per last A/c	656,335.00	
Add: Excess of Income over Expenditure during the year	88,601.40		Add: During the year	210,370.00	
		745,042.26		866,705.00	
			Less: Depreciation	121,834.00	744,871.00
<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	1,274,207.34		Cash in Hand		
Less: Spent	1,274,207.34		Cash at Bank		
Add: During the year	2,570,273.38	2,570,273.38	A/c No. 40056969073		2,063,100.42
			A/c No. 40084610986		507,344.22
		3,315,315.64			3,315,315.64

As per our report attached

Bhubaneswar,  
Dated:- 13/06/2024

*P. Pinedy*  
**Secretary**  
**WORD**



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

*Glo*  
CA Gourav Lal

Membership No.300831  
UDIN: 24300831BKDINE8203



**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**

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

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024**

**FC ACCOUNT**

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>		By	<u>Grant in Aid Rreceived from</u>	
	Revenue Expenditure	4,566,403.08		<u>Andheri Hilfe Bonn e.v. Germany</u>	
To	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>			<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>	6,024,725.00
	Revenue Expenditure	2,606,852.42		<u>Global Fund for Women</u>	
To	<u>HUNGER &amp; RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>			<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	2,656,000.00
	Revenue Expenditure	1,104,240.06			
			By	<u>JIV DAYA FOUNDATION</u>	
				<u>HUNGER &amp; RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>	1,050,593.00
To	Unspent Grant	2,570,273.38			
To	Depreciation	121,834.00			
To	Excess of Income over Expenditure during the year	88,601.40	By	<u>Bank Interest</u>	
				<u>A/c No. 40084610986</u>	27,171.00
				<u>A/c No. 40056969073</u>	25,508.00
			By	<u>Unspent Grant</u>	1,274,207.34
		11,058,204.34			11,058,204.34

As per our report attached

Bhubaneswar,  
 Dated:- 13/06/2024

  
**Secretary**  
**WORD**



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

  
 CA Gourav Lal  
 Membership No.300831  
 UDIN: 24300831BKDINE8203

**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**

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

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

**FC ACCOUNT**

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	<u>Opening Balance</u>		By	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>	
	Cash in Hand	268.00		Revenue Expenditure	4,566,403.08
	<u>Cash at Bank</u>			Capital Expenditure	133,600.00
	A/c No. 40056969073	7,673.70	By	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	
	A/c No. 40084610986	1,266,363.50		Revenue Expenditure	2,606,852.42
	A/c No.37473058969	8.00		Capital Expenditure	76,770.00
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	1,104,240.06
	PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	6,024,725.00		Capital Expenditure	
To	<u>Global Fund for Women</u>				
	ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	2,656,000.00			
To	<u>JIV DAYA FOUNDATION</u>		By	<u>Closing Balance</u>	
	HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	1,050,593.00		Cash in Hand	
				Cash at Bank	
				A/c No. 40056969073	2,063,100.42
To	Bank Interest			A/c No. 40084610986	507,344.22
	A/c No. 40084610986	27,171.00			
	A/c No. 40056969073	25,508.00			
		11,058,310.20			11,058,310.20

As per our report attached

Bhubaneswar,

Dated:- 13/06/2024

  
**Secretary**  
**WORD**



For R.C. LAL & CO  
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