

**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 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 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. Pandey*  
**Secretary**  
**WORD**



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

*G. Lal*  
CA Gourav Lal  
Partner

Membership No. 300831  
UDIN: 23300831BGTRBC6587

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

**FC & NON 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	29,29,119.23		As per last A/c	28,01,772.00	
Add: Excess of Income over Expenditure during the year	5,86,311.21	35,15,430.44	Add: During the year	1,21,100.00	
				29,22,872.00	
			Less: Depreciation	1,21,445.00	28,01,427.00
<b><u>CURRENT LIABILITIES</u></b>			<b><u>CURRENT ASSETS</u></b>		
<b><u>Loan</u></b>			<b><u>Grant Receivable</u></b>		
As per last A/c	3,50,016.00		As per last A/c	-	
Add: During the year	32,69,144.00		Add: During the year	23,68,144.00	23,68,144.00
Less: Refund	3,20,000.00	32,99,160.00			
<b><u>Unspent Grant</u></b>			<b><u>TDS Receivable</u></b>		
As per last A/c	16,08,768.06		As per last A/c	8,039.00	
Less: Spent	16,08,768.06		Add: During the year	2,070.00	
				10,109.00	
Add: During the year	28,27,115.02	28,27,115.02	Less: Received	5,676.00	4,433.00
			<b><u>Closing Balance</u></b>		
			Cash in Hand		288.00
			Cash at Bank		44,67,413.46
		96,41,705.46			96,41,705.46

As per our report attached

Bhubaneswar,  
Dated:-29/06/2023

*P. Pandey*  
Secretary  
WORD



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

*Gourav Lal*  
CA Gourav Lal  
Partner

Membership No.300831  
UDIN: 23300831BGTRBC6587



**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 & NON FC ACCOUNT**

	EXPENDITURE	AMOUNT		INCOME	AMOUNT
To	<u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>		By	<u>Grant in Aid Received from</u>	
	Revenue Expenditure	32,31,176.10		<u>Andheri Hilfe Bonn e.v. Germany</u>	
To	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>			PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	32,75,700.00
	Revenue Expenditure	26,43,655.96	By	<u>Global Fund for Women</u>	
To	<u>HUNGER &amp; RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>			ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	26,38,815.00
	Revenue Expenditure	16,98,656.76			
To	<u>PREVENTION OF DISTRESS MIGRATION AND</u>		By	<u>JIV DAYA FOUNDATION</u>	
	Revenue Expenditure	6,27,000.00		HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	10,59,713.00
To	<u>JIBAN SAMPARK PROJECT:</u>		By	<u>ASW Berlin</u>	
	Revenue Expenditure	7,06,234.00		Prevention of distress migration and protection of girls and women from domestic violence	6,27,000.00
To	<u>PROMOTION OF MILLETS IN TRIBAL CUM MINING AREAS OF KEONJHAR</u>		By	<u>UNICEF INDIA</u>	
	Revenue Expenditure	11,25,081.00		JIBAN SAMPARK PROJECT	6,20,234.00
To	<u>PROMOTION OF MILLETS IN TRIBAL AREAS OF DHENKNAL</u>		By	<u>Agriculture Technology and Management Agency Keonjhar</u>	
	Revenue Expenditure	8,25,815.32		PROMOTION OF MILLETS IN TRIBAL CUM MINING AREAS OF KEONJHAR	25,08,956.00
To	<u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN</u>				
	Revenue Expenditure	12,500.00	By	<u>Agriculture Technology and Management Agency Dhenkna</u>	
To	<u>INDUCTION TRAINING PROGRAMME FOR WARD MEMBERS</u>			PROMOTION OF MILLETS IN TRIBAL AREAS OF DHENKNAL	9,94,848.00
	Revenue Expenditure	57,44,522.64	By	<u>Collector &amp; District Magistrate, Keonjhar</u>	
To	<u>ALTERNATE VACCINE DELIVERY SYSTEM</u>			PREPARATION OF VILLAGE DISTARE	12,500.00
	Revenue Expenditure	1,87,206.64	By	<u>SIRD &amp; Panchayati Raj &amp; DW Department Govt. of Odisha</u>	
To	<u>TRAINING FOR ASHAs</u>			INDUCTION TRAINING PROGRAMME FOR WARD MEMBERS	
	Revenue Expenditure	2,44,739.76		Zilla parishad Keonjhar	28,46,815.00
To	<u>RURAL MART</u>			Zilla parishad Dhenkna	6,41,145.00
	Revenue Expenditure	7,500.00			
To	<u>STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME</u>				
	Revenue Expenditure	23,58,212.62			
C/F		1,94,12,300.80	C/F	Contd...p/2	1,52,25,726.00

*P. Lal*  
Secretary  
WORD



	EXPENDITURE	AMOUNT		INCOME	AMOUNT
	B/F	1,94,12,300.80		B/F	1,52,25,726.00
To	<u>NATIONAL CHILD LABOUR PROJECT.</u>		By	<u>NHM KEONJHAR</u>	
	Revenue Expenditure	1,65,450.00		ALTERNATE VACCINE DELIVERY SYSTEM	1,85,534.00
To	<u>GENERAL ACCOUNT</u>			TRAINING FOR ASHAs	2,16,496.00
	Revenue Expenditure	3,32,967.03	By	<u>NABARD, BHUBANESWAR</u>	
				Rural Mart	7,500.00
To	Unspent Grant	28,27,115.02	By	<u>Directorate Animal Husbandary and</u> <u>Veteinary Services Odisha.</u>	
To	Depreciation	1,21,445.00		STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME	23,01,290.00
To	Excess of Income over Expenditure durig the year	5,86,311.21	By	<u>Project Director, National child Labour</u> <u>Project KEONJHAR</u>	
				NATIONAL CHILD LABOUR PROJECT.	1,65,450.00
			By	NYK, keonjhar	4,000.00
			By	<u>Bank Interest</u>	
				A/c No. 37473058969	
				A/c No. 40056969073	6,441.00
				A/c No. 40084610986	33,929.00
				A/c No. 11862156478	9,138.00
				A/c No. 11862156489	2,501.00
				A/c No. 11862156490	1,638.00
				A/c No. 30572516156	125.00
				A/c No. 11862156503	3,814.00
				A/c No. 54071010018421	16,343.00
			By	Membership Fees	3,900.00
			By	<u>Income from</u>	
				Kaju	2,41,000.00
				Mango	2,21,200.00
				Vegetable	2,35,000.00
				Paddy	2,60,000.00
				Gotary	3,25,528.00
			By	Interest on IT Refund	54.00
			By	Unspent Grant	16,08,768.06
			BY	TDS Receivable	2,070.00
			By	Grant Receivable	23,68,144.00
		2,34,45,589.06			2,34,45,589.06

As per our report attached

Bhubaneswar,

Dated:-29/06/2023

*P. 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: 23300831BGTRBC6587



**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 & NON FC ACCOUNT**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance</u>		By <u>PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME</u>	
Cash in Hand	329.00	Revenue Expenditure	32,31,176.10
<u>Cash at Bank:</u>		Capital Expenditure	50,500.00
A/c No. 37473058969 (FC Utilisation A/c)	8.00	By <u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	
A/c No. 40056969073 (FC Receipt A/c)	1,374.30	Revenue Expenditure	26,43,655.96
A/c No. 40084610986 (FC Utilisation A/c)	16,07,421.72	Capital Expenditure	70,600.00
A/c No. 11862156478	20,517.53	By <u>HUNGER &amp; RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME</u>	
A/c No. 11862156489	3,41,529.01	Revenue Expenditure	16,98,656.76
A/c No. 11862156490	87,708.80	Capital Expenditure	
A/c No. 11862156503	1,274.46	By <u>PREVENTION OF DISTRESS MIGRATION AND PROTECTION OF GIRLS AND WOMEN FROM DOMESTIC VIOLENCE</u>	
A/c No. 30572516156	1,795.55	Revenue Expenditure	6,27,000.00
A/c No. 54071010018421	16,133.92	Capital Expenditure	
To <u>Grant in Aid Received from</u>		By <u>JIBAN SAMPARK PROJECT:</u>	
<u>Andheri Hilfe Bonn e.v. Germany</u>		Revenue Expenditure	7,06,234.00
PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	32,75,700.00	Capital Expenditure	
To <u>Global Fund for Women</u>		By <u>PROMOTION OF MILLETS IN TRIBAL CUM MINING AREAS OF KEONJHAR</u>	
ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	26,38,815.00	Revenue Expenditure	11,25,081.00
		Capital Expenditure	
To <u>JIV DAYA FOUNDATION</u>		By <u>PROMOTION OF MILLETS IN TRIBAL AREAS OF DHENKNAL</u>	
HUNGER & RURAL POVERTY ELIMINATION INITIATIVE PROGRAMME	10,59,713.00	Revenue Expenditure	8,25,815.32
		Capital Expenditure	
To <u>ASW Berlin</u>		By <u>PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN</u>	
Prevention of distress migration and protection of girls and women from domestic violence	6,27,000.00	Revenue Expenditure	12,500.00
		Capital Expenditure	
To <u>UNICEF INDIA</u>		By <u>INDUCTION TRAINING PROGRAMME FOR WARD</u>	
JIBAN SAMPARK PROJECT	6,20,234.00	Revenue Expenditure	57,44,522.64
To <u>Agriculture Technology and Management Agency Keonjhar</u>		Capital Expenditure	
PROMOTION OF MILLETS IN TRIBAL CUM MINING AREAS OF KEONJHAR	25,08,956.00	By <u>ALTERNATE VACCINE DELIVERY SYSTEM</u>	
		Revenue Expenditure	1,87,206.64
To <u>Agriculture Technology and Management Agency Dhenkna</u>		Capital Expenditure	
PROMOTION OF MILLETS IN TRIBAL AREAS OF DHENKNAL	9,94,848.00		
	1,38,03,358.29	Contd..P/2	1,69,22,948.42

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



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RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	B/F	1,38,03,358.29	By	B/F	1,69,22,948.42
To	<u>Collector &amp; District Magistrate, Keonjhar</u>		By	<u>TRAINING FOR ASHAs</u>	
	PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	12,500.00		Revenue Expenditure	2,44,739.76
To	<u>SIRD &amp; Panchayati Raj &amp; DW Department Govt. of Odisha</u>			Capital Expenditure	
	INDUCTION TRAINING PROGRAMME FOR WARD MEMBERS		By	<u>RURAL MART</u>	
	Zilla parishad Keonjhar	28,46,815.00		Revenue Expenditure	7,500.00
	Zilla parishad Dhenkna	6,41,145.00		Capital Expenditure	
To	<u>NHM KEONJHAR</u>		By	<u>STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME</u>	
	ALTERNATE VACCINE DELIVERY SYSTEM	1,85,534.00		Revenue Expenditure	23,58,212.62
	TRAINING FOR ASHAs	2,16,496.00		Capital Expenditure	
To	<u>NABARD , BHUBANESWAR</u>		By	<u>NATIONAL CHILD LABOUR PROJECT.</u>	
	Rural Mart	7,500.00		Revenue Expenditure	1,65,450.00
To	<u>Directorate Animal Husbandary and Veteinary Services Odisha.</u>			Capital Expenditure	
	STRENGTHENING OF LIVESTOCK AND ANIMAL HUSBANDARY PROGRAMME	23,01,290.00	By	<u>GENERAL ACCOUNT</u>	
To	<u>Project Director,National child Labour Project KEONJHAR</u>			Revenue Expenditure	3,32,967.03
	NATIONAL CHILD LABOUR PROJECT.	1,65,450.00		Capital Expenditure	
To	<u>NYK,keonjhar</u>	4,000.00	By	Loan Repayment	3,20,000.00
To	<u>Bank Interest</u>		By	<u>Closing Balance :</u>	
	A/c No.37473058969			Cash in Hand	288.00
	A/c No. 40056969073	6,441.00		<u>Cash at Bank:</u>	
	A/c No. 40084610986	33,929.00		A/c No. 37473058969	8.00
	A/c No. 11862156478	9,138.00		A/c No. 40056969073	7,673.70
	A/c No. 11862156489	2,501.00		A/c No. 40084610986	12,66,363.50
	A/c No. 11862156490	1,638.00		A/c No. 11862156478	20,882.91
	A/c No. 30572516156	125.00		A/c No. 11862156489	15,09,024.35
	A/c No. 11862156503	3,814.00		A/c No. 11862156490	10,851.99
	A/c No. 54071010018421	16,343.00		A/c No. 11862156503	1,73,775.18
To	Membership Fees	3,900.00		A/c No. 30572516156	62,501.91
To	<u>Income from</u>			A/c No. 54071010018421	14,16,331.92
	Kaju	2,41,000.00			
	Mango	2,21,200.00			
	Vegetable	2,35,000.00			
	Paddy	2,60,000.00			
	Gotary	3,25,528.00			
To	TDS Refund	5,676.00			
To	Interest on IT Refund	54.00			
To	Loan	32,69,144.00			
		2,48,19,519.29			

For R. C. LAL & Co.  
Chartered Accountants

GA Gourav Lal  
Partner

As per our report attached

Membership No-300831

UDIN: 23300831BGTRBC6587

Bhubaneswar, Dated:-29/06/2023



P. P. Singh  
Secretary  
WORD



**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.

Bhubaneswar.  
Dated:29/06/2023

  
**Secretary**  
**WORD**



For R.C. LAL & CO.,  
Chartered Accountants.  
Firm Regn No. 313188E  
  
CA Gourav Lal  
Partner  
Membership No. 300831