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 31st March 2025 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 31st March 2025.

   AND

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

Bhubaneswar.
Dated:18/06/2025

P. Panda.
Secretary
WORD

R.C.LAL & CO. BHUBANESWAR FRN:-313188E Chartered Accountants

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

CA Gourav Lal
Membership No. 300831
UDIN: 25300831BMIFPM9879

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

FC ACCOUNT

	RECEIPTS	AMOUNT		PAYMENTS	AMOUNT
To	Opening Balance		By	PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	
	Cash in Hand	-			
	Cash at Bank			Revenue Expenditure	4,086,302.92
	A/c No. 40056969073	2,063,100.42		Capital Expenditure	-
	A/c No. 40084610986	507,344.22	By	Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	
To	Grant in Aid Rreceived from Andheri Hilfe Bonn e.v. Germany				
	PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	4,285,160.00		Revenue Expenditure	1,595,813.56
				Capital Expenditure	255,673.00
To	Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	1,850,780.00	By	ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	
To	JIV DAYA FOUNDATION , 2700 w Plano Parkway Plano, TX 75075, USA			Revenue Expenditure	1,224,001.60
				Capital Expenditure	-
	Pre School Nutrition & Education Programme	1,096,725.00	By	PRE SCHOOL NUTRITION & EDUCATION PROGRAMME	
To	Bank Interest			Revenue Expenditure	986,971.22
	A/c No. 40084610986	16,901.00		Capital Expenditure	-
	A/c No. 40056969073	20,810.00			
			By	Closing Balance	
				Cash in Hand	-
				Cash at Bank	
				A/c No. 40056969073	1,032,523.32
				A/c No. 40084610986	659,535.02
		9,840,820.64			9,840,820.64

As per our report attached

Bhubaneswar,

Dated:- 18/06/2025

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

R.C. LAL & CO. BHUBANESWAR FRN:313188E Chartered Accountants

P. Panda
Secretary
WORD

CA Gourav Lal
Membership No.300831
UDIN: 25300831BMIFPM9879

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

FC ACCOUNT

	EXPENDITURE	AMOUNT		INCOME	AMOUNT
To	**PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME**		By	**Grant in Aid Rreceived from** Andheri Hilfe Bonn e.v. Germany	
	Revenue Expenditure	4,086,302.92		PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	4,285,160.00
To	Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity		By	Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	1,850,780.00
	Revenue Expenditure	1,595,813.56	By	**JIV DAYA FOUNDATION , 2700 w Plano Parkway Plano, TX 75075, USA**	
To	**ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES**			Pre School Nutrition & Education Programme	1,096,725.00
To	Revenue Expenditure	1,224,001.60	By	Bank Interest	
To	**PRE SCHOOL NUTRITION & EDUCATION PROGRAMME**			A/c No. 40084610986	16,901.00
				A/c No. 40056969073	20,810.00
	Revenue Expenditure	986,971.22			
To	Unspent Grant	1,685,523.64	By	Unspent Grant	2,570,273.38
To	Outstanding Expenses	584,185.00	By	Grant Receivable	584,185.00
To	Depreciation	143,814.00			
To	Excess of Income over Expenditure during the year	118,222.44			
		10,424,834.38			10,424,834.38

As per our report attached

Bhubaneswar,

Dated:- 18/06/2025

P. Panda
Secretary
WORD

R.C.LAL & CO. BHUBANESWAR FRN:-313188E Chartered Accountants

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

CA Gourav Lal
Membership No.300831
UDIN: 25300831BMIFPM9879

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED BALANCE SHEET AS ON 31/03/2025

FC ACCOUNT

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			**FIXED ASSETS**		
As per last A/c	745,042.26		As per last A/c	744,871.00	
Add: Excess of Income over Expenditure during the year	118,222.44	863,264.70	Add: During the year	255,673.00	
				1,000,544.00	
			Less: Depreciation	143,814.00	856,730.00
CURRENT LIABILITIES			**CURRENT ASSETS**		
Unspent Grant			Closing Balance		
As per last A/c	2,570,273.38		Cash in Hand		-
Less: Spent	2,570,273.38		Cash at Bank		
Add: During the year	1,685,523.64	1,685,523.64	A/c No. 40056969073		1,032,523.32
			A/c No. 40084610986		659,535.02
		2,548,788.34			2,548,788.34

As per our report attached

Bhubaneswar,

Dated:- 18/06/2025

P. Panda
Secretary
WORD

R.C. LAL & CO. BHUBANESWAR FRN:-313188E Chartered Accountants

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

CA Gourav Lal
Membership No.300831
UDIN: 25300831BMIFPM9879

CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANTS

I/We have audited the accounts of, **WOMEN ORGANISATION FOR RURAL DEVELOPMENT AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA, SOCIETY REGD. NO. 19348/67 OF 1992-93, DT. 07/11/1992**

(name of association and its full address including State, District and Pin Code ,if registered society , its registration Number and State of registration),
for the year ending 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited accounts:

(i) the brought forward foreign contribution at the beginning of the year **01.04.2024** was **Rs. 25,70,444.64**

(ii) foreign contribution of / worth **Rs. 72,32,665.00** was received by the Association during the year **2024-2025**

(iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest there on of / worth Rs. **37,711.00** was received by the Association during the financial year 2024-2025.

(iv) the balance of unutilized foreign contribution with the Association at the end of the financial year **31/03/2025** was **Rs. 16,92,058.34 .**

(v) Certify that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation)Act. 2010(42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and Statement of Receipt and Payment is correct as checked by me /us.

(vii) The association has utilized the foreign contribution received for the purpose (S), it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

P. Panda
Secretary
WORD

R.C.LAL & CO.
BHUBANESWAR
FRN:-313168E
Chartered Accountants

" I have examined all relevant books and records, and I hereby certify the following activities/project wise and location wise details of receipt and utilization of foreign contribution:-

SL.NO.	NAME OF PROJECT/ACTIVITY	ADDRESS/ LOCATION	PREVIOUS BALANCE		RECEIPT DURING THE YEAR		UTILISED		BALANCE	
			in cash	in kind	in cash	in kind	in cash	in kind	in cash	in kind
1	2	3	4	5	6	7	8	9	10	11
1	Promotion of Alternative Livelihood Through NRM Programme	Telkoi Block , Kendujhar, Odisha-758076	1,346,271.78	-	4,315,801.00	-	4,086,302.92	-	1,575,769.86	
2	Improvement THE Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	Barkote Block, Deogarh, Odisha-768110	-	-	1,857,850.00	-	1,851,486.56	-	6,363.44	
3	Economic Rehabilitation of WSHG Members through Cultivation of Organic Vegetables	Telkoi Block , Kendujhar, Odisha-758076	1,224,001.60	-	-	-	1,224,001.60	-	-	
4	Pre School Nutrition & Education Programme	Telkoi Block , Kendujhar, Odisha-758076	171.26	-	1,096,725.00	-	986,971.22	-	109,925.04	
		Total	**2,570,444.64**	-	**7,270,376.00**	-	**8,148,762.30**	-	**1,692,058.34**	

I have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of my knowledge and belief the association has :-

(i) not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder;

Bhubaneswar,
Dated:-18/06/2025

P. Pandey
Secretary
WORD

R.C.LAL & CO. BHUBANESWAR FRN:-313188E Chartered Accountants

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

CA Gourav Lal
Membership No. 300831
41, Ashok Nagar,(East)
Bhubaneswar-751009(Odisha)
UDIN: 25300831BMIFPM9879