



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 31st March 2021 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 31st March 2021.

AND

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

Bhubaneswar.
Dated: 07-06-2021



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


CA Gourav Lal
Partner

Membership No. 300831
UDIN: 21300831AAAAJE9714

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED BALANCE SHEET AS ON 31/03/2021

FC & NON FC ACCOUNT

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
As per last A/c	31,94,041.58		As per last A/c	23,09,405.00	
Less: Excess of Expenditure over Income during the year	23,210.44		Add: During the year	9,53,266.00	
Less: Grant Receivable W.off	748.00	31,70,083.14		32,62,671.00	
			Less: Depreciation	3,24,532.00	29,38,139.00
CURRENT LIABILITIES			CURRENT ASSETS		
Loan			Grant Receivable		
As per last A/c	5,23,016.00		As per last A/c	13,72,700.00	
Add: During the year	2,37,545.00		Less: Received	13,71,952.00	
Less: Refund	4,93,000.00	2,67,561.00		748.00	
			Less: W.off	748.00	
Unspent Grant					
As per last A/c	13,18,193.04		Add: During the year	2,37,545.00	2,37,545.00
Less: Spent	13,18,193.04		TDS Receivable		8,919.00
Add: Unspent During the year	10,29,326.78	10,29,326.78	Closing Balance		
Outstanding Expenses Payable:			Cash in Hand		2,228.00
As per last A/c	3,75,440.00		Cash at Bank		12,80,139.92
Less: Spend	3,75,440.00				
		44,66,970.92			44,66,970.92

As per our report attached

Bhubaneswar,
Dated: -07-06-2021



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

CA Gourav Lal

Partner
Membership No.300831
UDIN: 21300831AAAAJE9714

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

FC & NON FC ACCOUNT

	EXPENDITURE	AMOUNT		INCOME	AMOUNT
To	<u>WOMEN ACTION FOR NRM PROGRAMME</u>		By	<u>Grant in Aid Rreceived from</u>	
	Revenue Expenditure	20,25,292.56		<u>Andheri Hilfe Bonn e.v. Germany</u>	
To	<u>COVID -19 EMERGENCY RELIEF PROGRAMME</u>			<u>WOMEN ACTION FOR NRM PROG.:</u>	
	Revenue Expenditure	6,41,675.76			
To	<u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>			2020-2021	22,11,085.00
	Revenue Expenditure	27,60,862.90	By	COVID-19 EMERGENCY RELIEF PROG	6,40,700.00
To	<u>COVID PANDEMIC PROGRAMME</u>			<u>GLOBAL FUND FOR WOMEN</u>	
	Revenue Expenditure	4,04,561.00		ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	18,30,301.00
To	<u>FC GENERAL</u>			COVID PANDEMIC PROG.	7,21,055.00
	Revenue Expenditure	4,880.80	By	<u>UNICEF INDIA</u>	
To	<u>JIBAN SAMPARK PROJECT:</u>			Jiban Sampark Project	7,08,700.00
	Revenue Expenditure	10,46,969.00	By	<u>PR & Drinking Watr Deptt. Govt. of Odisha</u>	
To	<u>CONSTRUCTION OF IHHL</u>			Construction of IHHL	30,000.00
	Revenue Expenditure	30,000.00	By	<u>NHM , Keonjhar</u>	
To	<u>FIELD LEVEL TRAINING ON ROLE OF GRAM PANCHAYAT IN ENSURING HEALTH & NUTRITION & AGRICULTURE & ALLIED ACTIVITIES</u>			Alternate Vaccine Delivery System	2,78,164.00
	Revenue Expenditure	2,37,545.00	By	<u>NABARD , BHUBANESWAR</u>	
To	<u>ALTERNATE VACCINE DELIVERY SYSTEM</u>			GRLTP for SHG Members	14,500.00
	Revenue Expenditure	3,01,401.16	By	<u>Bamboo Craft making & marketing</u>	
To	<u>BAMBOO CRAFT MAKING& MARKETING TRAINING RURAL MART & GRLTP</u>			Rural Mark	3,750.00
	Revenue Expenditure	14,500.00	By	<u>STAR SWAROJGAR, Keonjhar</u>	
To	<u>TRAINING PROGRAMME ON PICICULTURE</u>			Training Programme on Piciculture	35,000.00
	Revenue Expenditure	35,000.00	By	Guide Star India	1,300.00
To	<u>GENERAL ACCOUNT</u>		By	<u>Bank Interest</u>	
	Revenue Expenditure	2,71,645.52		A/c No. 11862156478	7,859.00
To	Refunded to NHM Keonjhar for Training for ASHA	19,810.00		A/c No. 11862156489	5,408.00
				A/c No. 11862156490	6,879.00
To	Unspent Grant	10,29,326.78		A/c No. 30572516156	1,863.00
				A/c No. 11862156503	33.00
To	Depreciation	3,24,532.00		A/c No. 54071010018421	432.00
				A/c No. 37473058969	35,400.00
			By	Membership Fees	3,900.00
			By	Donation	94,000.00
			By	<u>Income from</u>	
				Kaju	89,250.00
				Mango	1,18,500.00
				Vegitable	61,000.00
				Paddy	73,500.00




		Gotary	45,000.00
		By Interest on TDS	299.00
		By Local Contribution	5,45,500.00
		By Unspent Grant	13,18,193.04
		By TDS Receivable	5,676.00
		By Grant Receivable	2,37,545.00
		By Excess of Expenditure over Income	23,210.44
	91,48,002.48		91,48,002.48

As per our report attached

Bhubaneswar,
Dated:-07-06-2021



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


CA Gourav Lal
Partner

Membership No.300831
UDIN: 21300831AAAAJE9714

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

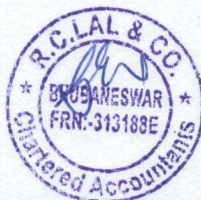
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2020 TO 31.03.2021

FC & NON FC ACCOUNT

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To <u>Opening Balance</u>		By <u>WOMEN ACTION FOR NRM PROGRAMME</u>	
Cash in Hand	4,695.00	Revenue Expenditure	20,25,292.56
Cash at Bank		Capital Expenditure	6,00,236.00
A/c No. 37473058969	8,74,385.48	By <u>COVID -19 EMERGENCY RELIEF PROGRAMME</u>	
A/c No. 11862156478	4,22,422.53	Revenue Expenditure	6,41,675.76
A/c No. 11862156489	1,49,614.53	Capital Expenditure	-
A/c No. 11862156490	2,52,160.15	By <u>ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES</u>	
A/c No. 11862156503	1,208.46	Revenue Expenditure	27,60,862.90
A/c No. 30572516156	5,912.55	Capital Expenditure	24,750.00
A/c No. 54071010018421	10,602.92	By <u>COVID PANDEMIC PROGRAMME</u>	
To <u>Grant in Aid Received from</u>		Revenue Expenditure	4,04,561.00
<u>Andheri Hilfe Bonn e.v. Germany</u>		Capital Expenditure	-
<u>WOMEN ACTION FOR NRM PROG.:</u>		By <u>FC GENERAL</u>	
2019-2020	3,75,440.00	Revenue Expenditure	4,880.80
2020-2021	22,11,085.00	Capital Expenditure	-
COVID-19 EMERGENCY RELIEF PROG	6,40,700.00	By <u>JIBAN SAMPARK PROJECT:</u>	
<u>GLOBAL FUND FOR WOMEN</u>		Revenue Expenditure	10,46,969.00
ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	18,30,301.00	Capital Expenditure	-
COVID PANDEMIC PROGRAMME	7,21,055.00	By <u>CONSTRUCTION OF IHHL</u>	
UNICEF INDIA		Revenue Expenditure	30,000.00
Jiban Sampark Project	7,08,700.00	Capital Expenditure	-
<u>PR & Drinking Water Deptt. Govt. of Odisha</u>		By <u>FIELD LEVEL TRAINING ON ROLE OF GRAM PANCHAYAT IN ENSURING HEALTH & NUTRITION & AGRICULTURE & ALLIED ACTIVITIES</u>	
Construction of IHHL	30,000.00	Revenue Expenditure	2,37,545.00
<u>SIRD & Panchayati Raj & DW</u>		Capital Expenditure	-
Gender Sensitive GDP Training	7,29,972.00	By <u>ALTERNATE VACCINE DELIVERY SYSTEM</u>	
Prog. 2019-2020		Revenue Expenditure	3,01,401.16
<u>NHM, Keonjhar</u>	2,78,164.00	Capital Expenditure	-
Alternate Vaccine Delivery System		By <u>BAMBOO CRAFT MAKING & MARKETING TRAINING RURAL MART & GRLTP</u>	
<u>NABARD, BHUBANESWAR</u>	14,500.00	Revenue Expenditure	14,500.00
GRLTP for SHG Members		Capital Expenditure	-
	92,60,918.62		80,92,674.18

Contd..P/2



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R E C E I P T S		AMOUNT	P A Y M E N T S		AMOUNT
To	B/F	92,60,918.62	By	B/F	80,92,674.18
To	<u>Bamboo Craft making & marketing</u>		By	<u>TRAINING PROGRAMME ON PICICULTURE</u>	
	2019-2020	2,66,540.00		Revenue Expenditure	35,000.00
	Rural Mark	3,750.00		Capital Expenditure	-
To	<u>STAR SWAROJGAR, Keonjhar</u>		By	<u>GENERAL ACCOUNT</u>	
	Training Programme on Piciculture	35,000.00		Outstanding Expenses	3,75,440.00
	Guide Star India	1,300.00		Revenue Expenditure	2,71,645.52
To	<u>Bank Interest</u>		By	Capital Expenditure	3,28,280.00
	A/c No. 11862156478	7,859.00		Refunded to NHM Keonjhar for Training for ASHA	19,810.00
	A/c No. 11862156489	5,408.00	By	Loan Repayment	4,93,000.00
	A/c No. 11862156490	6,879.00	By	<u>Closing Balance :</u>	
	A/c No. 30572516156	1,863.00		Cash in Hand	2,228.00
	A/c No. 11862156503	33.00		<u>Cash at Bank:</u>	
	A/c No. 54071010018421	432.00		A/c No. 37473058969 (FC Utilisation A/c)	8,52,265.46
	A/c No. 37473058969	35,400.00		A/c No. 40056969073 (FC Receipt A/c)	-
To	Membership Fees	3,900.00		A/c No. 40084610986(FC Utilisation A/c)	500.00
To	Donation	94,000.00		A/c No. 11862156478	2,03,230.53
To	<u>Income from</u>			A/c No. 11862156489	60,160.01
	Kaju	89,250.00		A/c No. 11862156490	1,39,291.99
	Mango	1,18,500.00		A/c No. 11862156503	1,241.46
	Vegitable	61,000.00		A/c No. 30572516156	7,775.55
	Paddy	73,500.00		A/c No. 54071010018421	15,674.92
	Gotary	45,000.00			
To	TDS	4,341.00			
To	Interest on TDS	299.00			
To	Loan	2,37,545.00			
To	Local Contribution	5,45,500.00			
		1,08,98,217.62			1,08,98,217.62

As per our report attached

Bhubaneswar,
Dated: 07-06-2021



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

[Signature]
CA Gourav Lal

Partner
Membership No.300831
UDIN: 21300831AAAAJE9714

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:07-06-2021



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

CA Gourav Lal
Partner
Membership No. 300831