

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 2015 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 2015.

AND

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

Bhubaneswar.

Dated: 4/5/15

P. Pandey
Sd/-
WORD



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

Gourav Lal
CA Gourav Lal
Partner

Membership No. 300831

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA
CONSOLIDATED BALANCE SHEET AS ON 31.03.2015
(F.C. & GENERAL ACCOUNT)

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
<u>GENERAL FUND:</u>			<u>FIXED ASSETS:</u>		
As per last A/c	6,99,281.26		As per last A/c	6,01,722.00	
Less : Excess of Expenditure over Income during the year	<u>1,44,149.00</u>	5,55,132.26	Add: During the year	<u>30,000.00</u>	
				6,31,722.00	
<u>Loan:</u>			Less: Depreciation	<u>72,886.00</u>	5,58,836.00
As per last A/c	35,616.00				
Less: Refunded	<u>5,600.00</u>	30,016.00	<u>CURRENT ASSETS:</u>		
			Bank Guarantee		3,866.00
<u>Unspent Grant :</u>			Bank Security		21,975.00
As per last A/c	2,52,402.00		<u>Closing Balance:</u>		
Less: Spent during the year	<u>2,52,402.00</u>		- Cash in hand		5,132.00
	NIL		- Cash at bank		3,23,185.26
Add: Unspent during the year	<u>2,81,731.00</u>	2,81,731.00			
<u>Outstanding expenses Payable</u>					
As per last A/c		46,115.00			
		<u>9,12,994.26</u>			<u>9,12,994.26</u>
		=====			=====

As per Report Attached .

Bhubaneswar.

Dated: 11/5/15



P. Panda
Secretary
WORD

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

G. Lal
CA Gourav Lal
Partner
Membership No. 300831

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2014 TO 31.03.2015
(F.C. & GENERAL ACCOUNT)

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To <u>STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)</u>		By <u>Grant in Aid Received from:</u>	
- Revenue Expenditure	2,14,011.00	- <u>NAWO-BBSR</u>	
" <u>SHIKSHY CHETANA PROG.: (F.C)</u>	27,426.00	- Strengthening civil society for ensuring women rights (NAWO DRC)	2,10,000.00
- Revenue Expenditure			
" <u>CHILD MARRIAGE PROGRAMME INDIA</u>	2,61,180.00	- <u>DF Bangalore through ORES, Rourkela:</u>	
- Revenue Expenditure		- Shikshya Chetana Prog.	19,426.00
" <u>TOT FOR SMOKELESS CHULAH</u>	1,07,500.00	- Child Marriage Programme India	3,26,605.00
- Revenue Expenditure			
" <u>WOMEN ACTION FOR NRM.: (F.C)</u>	9,84,139.00	- <u>DF Bangalore:</u>	
- Revenue Expenditure		- TOT for smokeless chulah.	57,000.00
" <u>NATIONAL CHILD LABOUR SCHOOL</u>	1,26,500.00	- <u>Andheri-Hilfe Bonn e.v Germany:</u>	
- Revenue Expenditure		- Women Action For NRM Programme	10,40,000.00
" <u>PROMOTION OF WOMEN SHGs</u>	39,000.00	" <u>DLO CUM PD NCLP Keonjhar</u>	
- Revenue Expenditure		- NCLP	1,09,500.00
" <u>GENERAL ACCOUNT:</u>	2,58,847.00		
- Revenue Expenditure		" <u>DAO Keonjhar</u>	
" <u>WOMEN ACTION FOR NRM. (NON- F.C):</u>	77,140.00	- Seed Treatment Campaign	69,000.00
- Revenue Expenditure			
" <u>SHIKSHY CHETANA PROG.: (NON-F.C)</u>	97,861.00	" <u>NABARD, Keonjhar</u>	
- Revenue Expenditure		- Financial Inclusion	16,000.00
" Depreciation	72,886.00	- Grass root level orientation programme for SHG Members	5,000.00
" Unspent Grant	2,81,731.00	- MAC/Training to SHG members on Vermin Compost	14,750.00
		- Micro Enterprises Development Programme	18,000.00
		- Promotion of Women SHG	39,000.00
Balance C/F.....	25,48,221.00	Balance C/F.....	19,24,281.00
	=====		=====

Contd....p/2.

P. Pandey
Secretary
WORD



// 2 //

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To Balance B/F		By Balance B/F	
.....	25,48,221.00		19,24,281.00
	=====		=====
		" <u>Animal Welfare Society BBSR</u>	
		- NEAC 2013-2014	5,000.00
		" <u>NYK Keonjhar</u>	
		- District Youth & yuvakriti Programme	20,000.00
		- AWARD	25,000.00
		" <u>NHM Keonjhar</u>	
		- Training of ANMs on HBNC Programme	36,105.00
		" <u>Bank Interest</u>	
		- A/c No. 4990	9,554.00
		- A/c No. 11862156478	276.00
		- A/c No. 11862156489	908.00
		- A/c No. 11862156490	1,927.00
		- A/c No. 30660556042	16.00
		- A/c No. 30572516156	76.00
		- A/c No. 11862156503	38.00
		- A/c No. 31021850908	136.00
		" Membership fees	3,900.00
		" Donation	10,000.00
		" <u>Income from:</u>	
		- Kaju	15,600.00
		- Mango	8,000.00
		- Vegetable	11,000.00
		" Local Contribution	79,853.00
		" Unspent Grant	2,52,402.00
		" Excess of Expenditure over Income During the year	1,44,149.00
	25,48,221.00		25,48,221.00
	=====		=====

As per Report Attached .

Bhubaneswar.

Dated: 4/5/15

P. Panda
Secretary
WORD



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

Gourav Lal
CA Gourav Lal
Partner
Membership No. 300831

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2014 TO 31.03.2015

(F.C. & GENERAL A/C)

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)	
- Cash in Hand	1,138.00	- Revenue Expenditure	2,14,011.00
- Cash at Bank		- Capital Expenditure	NIL
- A/c No. 4990	2,42,297.00	" SHIKSHY CHETANA PROG.:(F.C)	
- A/c No. 11862156478	6,958.28	- Revenue Expenditure	27,426.00
- A/c No. 11862156489	14,570.75	- Capital Expenditure	NIL
- A/c No. 11862156490	1,17,317.77	" CHILD MARRIAGE PROGRAMME INDIA	
- A/c No. 11862156503	955.46	- Revenue Expenditure	2,61,180.00
- A/c No. 30572516156	1,922.00	- Capital Expenditure	NIL
- A/c No. 30660556042	908.00	" TOT FOR SMOKELESS CHULAH	
- A/c No. 31021850908	2,784.00	- Revenue Expenditure	1,07,500.00
- In shape of Cheque No. 03277	17,000.00	- Capital Expenditure	NIL
" Grant in Aid Received from:		" WOMEN ACTION FOR NRM.: (F.C)	
- NAWO-BBSR		- Revenue Expenditure	9,84,139.00
- Strengthening civil society for ensuring women rights (NAWO DRC)	2,10,000.00	- Capital Expenditure	30,000.00
- DF Bangalore through ORES, Rourkela:		" NATIONAL CHILD LABOUR SCHOOL	
- Shikshya Chetana Prog.	19,426.00	- Revenue Expenditure	1,26,500.00
- Child Marriage Programme India	3,26,605.00	- Capital Expenditure	NIL
- DF Bangalore:		" PROMOTION OF WOMEN SHGs	
- TOT for smokeless chulah.	57,000.00	- Revenue Expenditure	39,000.00
- Andheri-Hilfe Bonn e.v Germany:		- Capital Expenditure	NIL
- WOMEN ACTION FOR NRM PROGRAMME	10,40,000.00	" GENERAL ACCOUNT:	
" DLO CUM PD NCLP Keonjhar		- Revenue Expenditure	2,58,847.00
- NCLP	1,09,500.00	- Capital Expenditure	NIL
" DAO Keonjhar		" WOMEN ACTION FOR NRM. (NON- F.C):	
- Seed Treatment Campaign	69,000.00	- Revenue Expenditure	77,140.00
" NABARD, Keonjhar		- Capital Expenditure	NIL
- Financial Inclusion	16,000.00	" SHIKSHY CHETANA PROG.:(NON-F.C)	
- Grass root level orientation programme for SHG Members	5,000.00	- Revenue Expenditure	97,861.00
- MAC/Training to SHG members on Vermin Compost	14,750.00	- Capital Expenditure	NIL
- Micro Enterprises Development Programme	18,000.00	" Loan Repayment	5,600.00
- Promotion of Women SHG	39,000.00	" Closing Balance:	
		- Cash in Hand	5,132.00
		- Cash at Bank	2,81,151.00
		- A/c No. 4990	7,234.28
		- A/c No. 11862156478	5,478.75
		- A/c No. 11862156489	26,329.77
		- A/c No. 11862156490	993.46
		- A/c No. 11862156503	1,998.00
		- A/c No. 30572516156	NIL
		- A/c No. 30660556042 (A/c Closed)	NIL
		- A/c No. 31021850908 (A/c Closed)	NIL
Balance C/F.....	23,30,132.26	Balance C/F.....	25,57,521.26

Contd....p/2.

P. Panda
Secretary
WORD



// 2 //

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Balance		By Balance B/F	
B/F.....	23,30,132.26	25,57,521.26
	=====		=====
" <u>Animal Welfare Society BBSR</u>			
- NEAC 2013-2014	5,000.00		
" <u>NYK Keonjhar</u>			
- District Youth & yuvakriti Programme	20,000.00		
- AWARD	25,000.00		
" <u>NHM Keonjhar</u>			
- Training of ANMs on HBNC Programme	36,105.00		
" <u>Bank Interest</u>			
- A/c No. 4990	9,554.00		
- A/c No. 11862156478	276.00		
- A/c No. 11862156489	908.00		
- A/c No. 11862156490	1,927.00		
- A/c No. 30660556042	16.00		
- A/c No. 30572516156	76.00		
- A/c No. 11862156503	38.00		
- A/c No. 31021850908	136.00		
" Membership fees	3,900.00		
" Donation	10,000.00		
" <u>Income from:</u>			
- Kaju	15,600.00		
- Mango	8,000.00		
- Vegetable	11,000.00		
" Local Contribution	79,853.00		
	25,57,521.26		25,57,521.26
	=====		=====

As per Report Attached .

Bhubaneswar.

Dated: 4/5/15

P. Pande

Secretary
WORD



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

CA Gourav Lal
Partner

Membership No. 300831

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: 4/5/15

P. Pandey
Secretary
WORD



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

Gla
CA Gourav Lal
Partner
Membership No. 300831