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

UNIT NO- C-302, THIRD FLOOR, SHUVAM TOWERS, PLOT NO. 1294 & 1295, FOREST PARK, BHUBANESWAR - 751009, ODISHA.
PHONE : 0674-2531695
Email : rclal_co@rediffmail.com

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 2026 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 2026.

   AND

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

Bhubaneswar.
Dated:23/06/2026

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

P. Pandey
Secretary
WORD

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

CA Gourav Lal
Membership No. 300831
UDIN: 26300831ASSMDP7960

Jhilli Puhan.
Chairman
WORD

Sardi Lata Samal
Treasurer
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

Consolidated Balance Sheet as on - 31st March, 2026
(FC & NON-FC)

Particulars	Note	(Amount in Rs.) 31st March 2026	(Amount in Rs.) 31st March 2025
I Sources of Funds			
1 NPO Funds	2	3,578,082.01	2,951,541.54
(a) Unrestricted Funds			
(b) Restricted Funds			
Total		3,578,082.01	2,951,541.54
2 Current liabilities			
(a) Payables	3	3,068,852.50	804,691.00
(b) Other current liabilities	4	-	3,019,709.87
Total		3,068,852.50	3,824,400.87
Grand Total		**6,646,934.51**	**6,775,942.41**
II Application of Funds			
1 Non-current assets			
(a) Fixed Assets	5	2,230,579.00	2,731,798.00
(b) Other non-current assets		-	-
Total		2,230,579.00	2,731,798.00
2 Current assets			
(a) Receivables	6	3,145,014.50	587,933.00
(b) FD		100,000.00	-
(c) Accrued Int. on FD		5,783.00	-
(d) Cash and bank balances	7	1,165,558.01	3,456,211.41
Total		4,416,355.51	4,044,144.41
Grand Total		**6,646,934.51**	**6,775,942.41**

Summary of significant accounting policies **10**

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar
Date- 23/06/2026

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: 26300831ASSMDP7960

Jhilli Puhan. Chairman WORD

Sarita Lata Samal Treasurer WORD

P. Pradhan Secretary WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

Consolidated Profit & Loss Statement for the year ended on 31st March, 2026

(FC & NON-FC)

Particulars		(Amount in Rs.) 31st March 2026	(Amount in Rs.) 31st March 2025
I Income			
(a) Grants Received	8	21,075,408.37	21,426,130.09
(b) Donations Received		-	-
II Other Income	9	298,544.00	514,345.00
III Total Income (I+II)		**21,373,952.37**	**21,940,475.09**
IV Expenses:			
(a) Revenue Expenditure	10	17,177,340.40	17,812,954.42
(b) Depreciation		501,219.00	348,209.00
(c) Outstanding Expenses Payable		3,068,852.50	804,691.00
(d) Unspent Grant		-	3,019,709.87
Total expenses		**20,747,411.90**	**21,985,564.29**
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		**626,540.47**	**-45,089.20**
VI Excess of Income over Expenditure for the year		**626,540.47**	**-45,089.20**
Appropriations Transfer to funds		-	-
Transfer from funds		-	-
Balance transferred to General Fund		**626,540.47**	**-45,089.20**

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar
Date- 23/06/2026

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: 26300831ASSMDP7960

Jhilli Puhan
Chairman
WORD

Santilata Sahal
Treasurer
WORD

P. Pandi
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

Consolidated Receipts & Payament Statement for the year ended on 31st March, 2026
(FC & NON-FC)

Particulars		(Amount in Rs.) 31st March 2026	(Amount in Rs.) 31st March 2025
I Receipts			
Opening Balance			
Cash in Hand		-	975.00
Cash at Bank		3,456,211.41	4,113,466.83
(a) Grants Received	11	15,530,031.00	16,924,337.00
(b) Donations Received		-	-
II Other Receipts	12	261,347.00	516,076.00
		19,247,589.41	**21,554,854.83**
IV Payments			
(a) Revenue Expenditure	13	17,177,340.40	17,812,954.42
(b) Capital Expenditure		-	255,673.00
(c) Outstanding Expenses paid		804,691.00	-
(d) FD		100,000.00	-
(e) Loan Refund			30,016.00
Total expenses		**18,082,031.40**	**18,098,643.42**
Closing Balance			
Cash in Hand		-	-
Cash at Bank		1,165,558.01	3,456,211.41
		1,165,558.01	**3,456,211.41**
Total Payments :		**19,247,589.41**	**21,554,854.83**

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar
Date- 23/06/2026

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: 26300831ASSMDP7960

Jhilli Puhan
Chairman
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Santilata Samal
Treasurer
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P. Pandi
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 1 Significant Accounting Policies

Note - 2 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2025 (Opening Balance)	Funds transferred/received during the year	As at 31st March 2026 (Closing Balance)
2	**Unrestricted Funds**			
1	General Fund	2,951,541.54		
	Excess of Income over Expenditure during the year		626,540.47	
				3,578,082.01
			626,540.47	**3,578,082.01**

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

Jhelli Pathan.
Chairman
WORD

Santilata Samal
Treasurer
WORD

P. Pradhan
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Liabilities	(Amount in Rs.) 31st March 2026	(Amount in Rs.) 31st March 2025
3 Current Liabilities and Payables		
(a) Loan		
As per last A/c	-	30,016.00
Less: Refund	-	30,016.00
(b) Outstanding Expenses Payable	3,068,852.50	804,691.00
Total payables	**3,068,852.50**	**804,691.00**
4 Other current liabilities		
(a) Unspent Grant	-	-
As per last A/c	3,019,709.87	3,922,294.09
Less: Spent	3,019,709.87	3,922,294.09
Add: During the year	-	3,019,709.87
Total Other current liabilities	**-**	**3,019,709.87**

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

Jhilli Puhan. Chairman WORD

Sarbilata Samal Treasurer WORD

P. Pradhan Secretary WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Particulars	(Amount in Rs.) 31st March 2026	(Amount in Rs.) 31st March 2025
ASSETS		
Non-Current Assets		
5 Fixed Assets		
W.D.V. as on 01/04/2025	2,731,798.00	2,824,334.00
Addition during the year	-	255,673.00
Less: Dep.during the year	501,219.00	348,209.00
W.D.V. as on 31/03/2026	**2,230,579.00**	**2,731,798.00**
Current Assets		
6 Receivables		
(a) Grant Receivable		
As per last A/c	584,185.00	4,686.00
Less: Received	584,185.00	4,686.00
Add: During the year	3,109,852.50	584,185.00
	3,109,852.50	**584,185.00**
(b) TDS Receivable		
As per last A/c	3,748.00	5,479.00
Add: During the year	35,162.00	3,748.00
Less: Received	3,748.00	5,479.00
	35,162.00	**3,748.00**
Total Receivables	**3,145,014.50**	**587,933.00**
7 Cash and Bank Balances		
(a) Cash on hand	-	-
(b) Cash at Bank	1,165,558.01	3,456,211.41
Total	**1,165,558.01**	**3,456,211.41**

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

Jhilli Puhan. Chairman WORD

Sarbilata Samal Treasurer WORD

P. Pandi Secretary WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

		(Amount in Rs.) 31 March 2026	(Amount in Rs.) 31 March 2025
8	**Revenue from operations**	-	-
A	**Grants**		
(i)	Grant in Aid Received from Andheri Hilfe Bonn e.v. Germany		
(a)	PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	1,973,709.00	4,285,160.00
(b)	Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	2,136,257.00	1,850,780.00
(ii)	Grant in Aid Received from JIV DAYA FOUNDATION		
	PRE SCHOOL NUTRITION AND EDUCATION PROGRAMME	1,010,031.00	1,096,725.00
(iii)	Grant in Aid Received from Agriculture Technology and Management Agency Keonjhar		
(a)	SHREE ANNA ABHIYAN IN TRIBAL CUM MINING AREAS OF KEONJHAR	1,348,950.00	1,683,000.00
(b)	Crop Diversification Programme-Mega Lift Irrigation Project (CDP-MLIP)	514,230.00	919,345.00
(c)	Piloting of tittle Millets Khichdi	22,308.00	-
(iv)	Grant in Aid Received from Agriculture Technology and Management Agency Dhenkanal		
(a)	SHREE ANNA ABHIYAN IN TRIBAL AREAS OF DHENKNAL	1,543,359.00	1,605,317.00
(v)	Grant in aid received from Collector & District Magistrate,Keonjhar		
(a)	PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	20,250.00	90,000.00
(vi)	Grant Received from Collector & District Magistrate, Dhenkanal		
(a)	PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	1,500.00	25,500.00
(vii)	Grant in Aid Received from DASRA, UK		-
(a)	Strengthening Organisational Capacity Building	1,009,315.00	-
(viii)	NHM, Keonjhar		-
(a)	Alternate Vaccine Derivery System	331,372.00	183,587.00
(ix)	Directorate Animal Husbandry & Vateinary , odisha		
(a)	Strengthening of Live Stock & Animal Husbandary Programme	4,633,584.00	4,968,787.00
(b)	NHM, Keonjhar for Residental Capacity Building of ASHA & MPHW & CHOS of Arogya Patha	55,566.00	-
(x)	DHWANI FOUNDATION		
(a)	Dhwanis Niranthra Clasic Programme	333,415.00	36,000.00
(xi)	Awareness for Snake Bite & Lighting	12,000.00	-
(xii)	National child Labour Project		165,450.00
(xiii)	NYK		10,000.00
(xiv)	Grant Receivable	3,109,852.50	584,185.00
(xv)	Unspent Grant	3,019,709.87	3,922,294.09
	Total	**21,075,408.37**	**21,426,130.09**
9	**Other Income**		
	Bank Interest	73,446.00	91,784.00
	Membership fees	3,900.00	3,900.00
	Income from		
	Kaju	30,501.00	81,300.00
	Mango	103,850.00	88,000.00
	Vegitable	5,700.00	82,332.00
	Goatry	-	20,000.00
	TDS Recevable	35,162.00	3,748.00
	Acc. Int. on FD	5,783.00	-
	Interest on IT Refund	202.00	281.00
	Refunded by CDM, Deogarh	40,000.00	40,000.00
	Local Contribution	-	103,000.00
		298,544.00	**514,345.00**
10	**EXPENDITURE :**		
	Revenue Expenditure		
(a)	PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROG.	3,569,060.50	4,086,302.92
(b)	Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	2,142,618.06	1,595,813.56
(c)	ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES		1,360,001.60
(d)	PRE SCHOOL NUTRITION & EDUCATION PROGRAMME	896,024.66	986,971.22
(e)	SHREE ANNA ABHIYAN IN TRIBAL CUM MINING AREAS OF KEONJHAR	2,303,085.76	1,846,775.76
(f)	SHREE ANNA ABHIYAN IN TRIBAL AREAS OF DHENKNAL	1,619,530.58	1,502,898.72
(g)	PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN KEONJHAR	20,250.00	93,000.00
(h)	PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN Dhenkanal	1,500.00	25,500.00
(i)	Strengthening Organisational Capacity Building	602,890.50	
(j)	Alternate Vaccne Delivery System	339,394.52	192,562.20
(k)	Strengthening of Live Stock & Animal Husbandary Programme	4,635,860.52	4,969,883.12
(l)	Maa Gruha	41,000.00	
(m)	Nirantara Classic Programme	282,240.00	119,250.00
(n)	Crop. Diversification programme	555,447.36	637,121.44
(o)	General	168,437.94	231,423.88
(P)	NCLP		165,450.00
	Total	**17,177,340.40**	**17,812,954.42**

Jhilli Puhan
Chairman
WORD

Sanjit Leeta Samal
Treasurer
WORD

P. Pradhan
Secretary
WORD

R.C.LAL & CO.
BHUBANESWAR
FRN.-313182E
Chartered Accountants

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

	(Amount in Rs.) 31 March 2026	(Amount in Rs.) 31 March 2025
11 Revenue from operations		
A Grants	-	-
(i) Grant in Aid Received from Andheri Hilfe Bonn e.v. Germany		
(a) PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAM	1,973,709.00	4,285,160.00
(b) Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	2,720,442.00	1,850,780.00
(ii) Grant in Aid Received from JIV DAYA FOUNDATION		
PRE SCHOOL NUTRITION AND EDUCATION PROGRAMME	1,010,031.00	1,096,725.00
(iii) Grant in Aid Received from Agriculture Technology and Management Agency Keonjhar		
(a) SHREE ANNA ABHIYAN IN TRIBAL CUM MINING AREAS OF KEONJHAR	1,348,950.00	1,683,000.00
(b) Crop Diversification Programme-Mega Lift Irrigation Project (CDP-MLIP)	514,230.00	919,345.00
(c) Piloting of tittle Millets Khichdi	22,308.00	-
(iv) Grant in Aid Received from Agriculture Technology and Management Agency Dhenkanal		
(a) SHREE ANNA ABHIYAN IN TRIBAL AREAS OF DHENKNAL	1,543,359.00	1,605,317.00
(v) Grant in aid received from Collector & District Magistrate,Keonjhar		
(a) PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	20,250.00	90,000.00
(vi) Grant Received from Collector & District Magistrate, Dhenkanal		
(a) PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN	1,500.00	25,500.00
(vii) Grant in Aid Received from DASRA, UK		-
(a) Strengthening Organisational Capacity Building	1,009,315.00	-
(viii) NHM, Keonjhar		-
(a) Alternate Vaccine Derivery System	331,372.00	183,587.00
(ix) Directorate Animal Husbandry & Vateinary , odisha		
(a) Strengthening of Live Stock & Animal Husbandary Programme	4,633,584.00	4,973,473.00
(b) NHM, Keonjhar for Residental Capacity Building of ASHA & MPHW & CHOS of Arogya Patha	55,566.00	-
(x) DHWANI FOUNDATION		
(a) Dhwanis Niranthra Clasic Programme	333,415.00	36,000.00
(xi) Awareness for Snake Bite & Lighting	12,000.00	-
(xii) National child Labour Project		165,450.00
(xiii) NYK		10,000.00
Total	**15,530,031.00**	**16,924,337.00**
12 Other Receipts	-	
Bank Interest	73,446.00	91,784.00
Membership fees	3,900.00	3,900.00
Income from		
Kaju	30,501.00	81,300.00
Mango	103,850.00	88,000.00
Vegitable	5,700.00	82,332.00
Goatry	-	20,000.00
TDS Refund	3,748.00	5,479.00
Interest on IT Refund	202.00	281.00
Refunded by CDM, Deogarh	40,000.00	40,000.00
Local Contribution		103,000.00
Total :	**261,347.00**	**516,076.00**
13 PAYMENTS		
Revenue Expenditure		
(a) PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROG.	3,569,060.50	4,086,302.92
(b) Improving the Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	2,142,618.06	1,595,813.56
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(e) SHREE ANNA ABHIYAN IN TRIBAL CUM MINING AREAS OF KEONJHAR	2,303,085.76	1,846,775.76
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Santilata Samal
Treasurer

Chairman
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Secretary
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R.C.LAL & CO. * BHUBANESWAR * FRN-313188E * Chartered Accountants

(g) PREPARATION OF VILLAGE DISTARE MANAGEMENT PLAN KEONJHAR	20,250.00	93,000.00
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(o) General	168,437.94	231,423.88
(P) NCLP		165,450.00
Total	**17,177,340.40**	**17,812,954.42**

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

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P. Pandey
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT

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

CONSOLIDATED FIXED ASSETS SCHEDULE AS ON 31/03/2026

FC & NON FC

SL. NO.	NAME OF PROJECT	WDV AS ON 31/0/2025	ADDITION	DEPRECIATION	W.D.V. AS ON 31/03/2026
1	IGSS	914.00	-	133.00	781.00
2	TRIBAL WOMEN & CHILD DEVELOPMENT	1,796.00	-	208.00	1,588.00
3	OXFAM PROJECT	683.00	-	76.00	607.00
4	WOMEN EMPOWERMENT PROJECT	2,783.00	-	417.00	2,366.00
5	ENSURRE FOOD SECURITY	1.00	-	-	1.00
6	WOMEN ACTION FOR NRM	261,221.00	-	29,534.00	231,687.00
7	SHIKSHA CHETANA PROGRAMME	942.00	-	141.00	801.00
8	ODISHA FORRESTRY PROGRAMME	6,172.00	-	617.00	5,555.00
9	MHAMNCH	8,549.00	-	1,283.00	7,266.00
10	STRATEGIC NEED BASED	13,152.00	-	1,854.00	11,298.00
11	PANCHAYATRAJ INITIETIVE	1,153.00	-	173.00	980.00
12	ENHANCING FOOD & NATIONAL SECURITY SRI & SMI	89,150.00	-	13,388.00	75,762.00
13	JIBAN SAMPARK PROGRAMME	2,318.00	-	348.00	1,970.00
14	ECONOMIC REHA OF WSHG MEMBERS (FC)	163,830.00	-	26,117.00	137,713.00
15	ECONOMIC REHA WSHG MEMBER THROUGH CULTIVATION OF ORGANIC (NON FC)	3,428.00	-	436.00	2,992.00
16	WOMEN ACTION FOR NRM IN TELKOI BLOCK OF KEONJHAR (NON FC)	121,079.00	-	12,723.00	108,356.00
17	WOMEN ACTION FOR NRM TELKOI BLOCK OF KEONJHAR (FC)	142,324.00	-	32,135.00	110,189.00
18	HUNGER & RURAL POVERTY	19,296.00	-	1,930.00	17,366.00
19	IMPROVING THE LIVING CONDITIONS OF POOR HOUSE HOLDS IN ODISHA	229,878.00	-	44,622.00	185,256.00
20	GENERAL	1,479,240.00	-	151,195.00	1,328,045.00
		2,547,909.00	-	317,330.00	2,230,579.00

Jhilli Pathan.
Chairman
WORD

Saoli Lata Sarangi
Treasurer
WORD

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

P. Pandey
Secretary
WORD

R. C. LAL & CO.
Chartered Accountants

UNIT NO- C-302, THIRD FLOOR, SHUVAM TOWERS, PLOT NO. 1294 & 1295, FOREST PARK, BHUBANESWAR - 751009, ODISHA.
PHONE : 0674-2531695
Email : rclal_co@rediffmail.com

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:23/06/2026

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

Jhilli Puhan
Chairman
WORD

Sarbilala Samal
Treasurer
WORD

P. Pandey
Secretary
WORD