

**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 2017 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 2017.

**AND**

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

Bhubaneswar.

Dated: 13/6/17

*P. Panda*  
Secretary  
WORD



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

*Gourav Lal*  
CA Gourav Lal  
Partner  
Membership No. 300831

41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751009  
ODISHA, Phone : 2531695  
E-mail: rclal\_co@rediffmail.com

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Bhubaneswar.  
Dated: 13/6/17



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

*f. f. f.*  
Secretary  
WORD



**WOMEN ORGANISATION FOR RURAL DEVELOPMENT**  
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2016 TO 31.03.2017**  
(F.C. & NON-FC ACCOUNT)

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
By STRENGTHENING CIVIL SOCIETY FOR ENSURING (NAWO DRC)		By Grant in Aid Received from:	
- Revenue Expenditure	14,180.95	- NAWO DRC BBSR	
" WOMEN ACTION FOR NRM PROGRAMME		- STRENGTHENING CIVIL SOCIETY FOR ENSURING WOMEN RIGHTS (NAWO DRC)	10,000.00
- Revenue Expenditure	10,99,504.00	- Andheri-Hilfe Bonn e.v Germany:	
" Enhancing Food And Nutritional security through SRI & SMI		- WOMEN ACTION FOR NRM PROGRAMME	9,31,440.00
- Revenue Expenditure	16,05,827.00	" JTATA Trust:	
" Construction of IHHL		- SRI & SMI	15,44,000.00
- Revenue Expenditure	35,27,626.46	" DWSM KEONJHAR	
" TRAINING FOR ASHAs		Construction of IHHL	35,27,000.00
- Revenue Expenditure	5,42,414.00	" NHM KEONJHAR	
" NREGA		Training for ASHAs	5,42,414.00
- Revenue Expenditure	5,297.00	" NABARD, Keonjhar	
" TI PROJECT		- Financial Inclusion GRLTP	20,500.00
- Revenue Expenditure	2,953.00	" Jyostna Dhal	
" GENERAL ACCOUNT		SRI Study	4,500.00
- Revenue Expenditure	2,44,358.70	" BDO:	
" Unspent Grant		Social Audit	22,000.00
" Depreciation		" Asutosh Pal:	
" Excess of Income over Expenditure during the year	1,51,649.84	Staff Orientation	2,775.00
		" Bank Interest	
		- A/c No. 4990	6,247.00
		- A/c No. 11862156478	26,795.00
		- A/c No. 11862156489	1,306.00
		- A/c No. 11862156490	4,204.00
		- A/c No. 30572516156	84.00
		- A/c No. 11862156503	43.00
		A/c No. 540710110018421	4,501.00
		" Membership fees	3,900.00
		" Donation	49,000.00
		" Income from:	
		- Kaju	62,000.00
		- Mango	34,000.00
		- Vegetable	56,200.00
		- Milk	4,500.00
		- Paddy	36,000.00
		" Local Contribution	2,63,450.00
		" Accommodation & Institutional	1,10,758.00
		" Interest	7,730.00
		" Unspent Grant	7,67,775.00
	80,43,122.00		80,43,122.00

As per Report Attached .

Bhubaneswar.

Dated: 13/2/17

*P. Purohit*  
Secretary  
W.O.D.



For R. C. LAL & Co.  
Chartered Accountants

*Blaze*  
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 01.04.2016 TO 31.03.2017**  
**(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	9,508.00	- Revenue Expenditure	14,180.95
- Cash at Bank		- Capital Expenditure	NIL
- A/c No. 4990	2,02,878.00	" WOMEN ACTION FOR NRM PROGRAMME	
- A/c No. 11862156478	5,64,520.28	- Revenue Expenditure	10,99,504.00
- A/c No. 11862156489	5,699.75	- Capital Expenditure	NIL
- A/c No. 11862156490	2,523.27	" Enhancing Food And Nutritional security through SRI & SMI	
- A/c No. 11862156503	1,033.46	- Revenue Expenditure	16,05,827.00
- A/c No. 30572516156	2,079.00	- Capital Expenditure	2,49,200.00
" Grant in Aid Received from:		" Construction of IHHL	
- NAWO DRC BBSR		- Revenue Expenditure	35,27,626.46
- STRENGTHENING CIVIL SOCIETY FOR ENSURING WOMEN RIGHTS (NAWO DRC)	10,000.00	- Capital Expenditure	NIL
- Andheri-Hilfe Bonn e.v Germany:		" TRAINING FOR ASHAs	
- WOMEN ACTION FOR NRM PROGRAMME	9,31,440.00	- Revenue Expenditure	5,42,414.00
" JTATA Trust:		- Capital Expenditure	NIL
- SRI & SMI	15,44,000.00	" NREGA	
" DWSM KEONJHAR		- Revenue Expenditure	5,297.00
Construction of IHHL	35,27,000.00	- Capital Expenditure	NIL
" NHM KEONJHAR		" TI PROJECT	
Training for ASHAs	5,42,414.00	- Revenue Expenditure	2,953.00
" NABARD, Keonjhar		- Capital Expenditure	NIL
Financial Inclusion GRLTP	20,500.00	" GENERAL ACCOUNT	
" Jyostna Dhal		- Revenue Expenditure	2,44,358.70
SRI Study	4,500.00	- Capital Expenditure	4,55,000.00
" BDO:		" Bank Guarantee	18,500.00
Social Audit	22,000.00		
" Asutosh Pal:			
Staff Orientation	2,775.00		
Balance C/F.....	73,92,870.76	Balance C/F.....	77,64,861.11

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*P. Pandey*  
Secretary  
WORD





# R.C. LAL & CO

## CHARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751009  
ODISHA, Phone : 2531695  
E-mail: -rcclal\_co@rediffmail.com

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RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To B/F	73,92,870.76	By B/F	77,64,861.11
“ Bank Interest			
- A/c No. 4990	6,247.00		
- A/c No. 11862156478	26,795.00		
- A/c No. 11862156489	1,306.00		
- A/c No. 11862156490	4,204.00		
- A/c No. 30572516156	84.00		
- A/c No. 11862156503	43.00		
A/c No. 540710110018421	4,501.00	“ Closing Balance:	1,928.00
		- Cash in Hand	
		- Cash at Bank	2,02,804.05
		- A/c No. 4990	4,61,049.28
“ Membership fees	3,900.00	- A/c No. 11862156478	89,315.00
“ Donation	49,000.00	- A/c No. 11862156489	12,513.27
“ Income from:		- A/c No. 11862156490	1,076.46
- Kaju	62,000.00	- A/c No. 11862156503	2,163.00
- Mango	34,000.00	- A/c No. 30572516156	4,853.59
- Vegetable	56,200.00	- A/c No. 540710110018421	
- Milk	4,500.00		
- Paddy	36,000.00		
“ Local Contribution	2,63,450.00		
“ Accommodation & Institutional	1,10,758.00		
“ Bank security closed	21,975.00		
“ Interest	7,730.00		
“ Advance Settle for Construction for Conference Hall	4,55,000.00		
	85,40,563.76		85,40,563.76
	=====		=====

As per Report Attached .

Bhubaneswar.

Dated: 13/6/17

*P. Panda*

Secretary  
WORD



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

*Gourav Lal*  
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: 13/6/17

*P. Panda*  
Secretary  
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For R.C.LAL & CO.,  
Chartered Accountants.  
Firm Regn No. 313188E

*Gourav Lal*  
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Membership No. 300831