

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 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 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 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

P. Parashar
Secretary
WORD



Thalli Paban
Chairman
WORD

Santilata Samal
Treasurer
WORD

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

R. C. Lal
CA Gourav Lal
Membership No. 300831
UDIN: 26300831AUETIU1127

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

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

<u>Particulars</u>	<u>Note</u>	(Amount in Rs.) <u>31st March 2026</u>	(Amount in Rs.) <u>31st March 2025</u>
I Sources of Funds			
1 NPO Funds	2	1,364,416.62	863,264.70
(a) Unrestricted Funds		-	-
(b) Restricted Funds		-	-
Total		<u>1,364,416.62</u>	<u>863,264.70</u>
2 Current liabilities			
(a) Other current liabilities	3	-	1,685,523.64
(b) Outstanding Expenses Payable	4	1,810,440.50	-
Total		<u>1,810,440.50</u>	<u>1,685,523.64</u>
Grand Total		<u>3,174,857.12</u>	<u>2,548,788.34</u>
II Application of Funds			
1 Non-current assets			
(a) Fixed Assets	5	717,490.00	856,730.00
(b) Other non-current assets		-	-
Total		<u>717,490.00</u>	<u>856,730.00</u>
2 Current assets			
(a) Receivables	6	1,810,440.50	-
(b) Cash and bank balances	7	646,926.62	1,692,058.34
Total		<u>2,457,367.12</u>	<u>1,692,058.34</u>
Grand Total		<u>3,174,857.12</u>	<u>2,548,788.34</u>

Summary of significant accounting policies 11

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,

Dated:-23/06/2026



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

CA Gourav Lal

Membership No.300831

UDIN: 26300831AUETIU1127

Jhilli Puhan.
Chairman
WORD

Sarali Lata Samal
Treasurer
WORD

P. Pandey
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

Consolidated Income & Expenditure Statement for the year ended on 31st March, 2026
(FC)

<u>Particulars</u>		(Amount in Rs.) <u>31st March 2026</u>	(Amount in Rs.) <u>31st March 2025</u>
I Income			
(a) Grants Received	8	8,523,937.50	7,816,850.00
(b) Donations Received		-	-
II Other Income	9	1,721,673.64	2,607,984.38
III Total Income (I+II)		<u>10,245,611.14</u>	<u>10,424,834.38</u>
IV Expenses:			
(a) Revenue Expenditure	10	7,794,778.72	7,893,089.30
(b) Depreciation and amortization expense	11	139,240.00	143,814.00
(c) Other Expenses	12	1,810,440.50	2,269,708.64
Total expenses		<u>9,744,459.22</u>	<u>10,306,611.94</u>
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		501,151.92	118,222.44
VI Excess of Income over Expenditure for the year		501,151.92	118,222.44
Appropriations Transfer to funds		-	-
Transfer from funds		-	-
Balance transferred to General Fund		501,151.92	118,222.44

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,
Dated:- 23/06/2026



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

CA Gourav Lal
Membership No.300831
UDIN: 26300831AUETIU1127

Thilli Puhon.
Chairman
WORD

Sankilata Samal
Treasurer
WORD

P. Pundh.
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

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

<u>Particulars</u>		(Amount in Rs.) <u>31st March 2026</u>	(Amount in Rs.) <u>31st March 2025</u>
I Receipts			
<u>Opening Balacne</u>			
Cash in Hand		-	-
Cash at Bank		1,692,058.32	2,570,444.64
(a) Grants Received	13	6,713,497.00	7,232,665.00
(b) Donations Received		-	
II Other Receipts	14	36,150.00	37,711.00
III <u>Total Receipts (I+II)</u>		8,441,705.32	9,840,820.64
IV <u>Payments:</u>			
(a) Revenue Expenditure	15	7,794,778.72	7,893,089.30
(b) Capital Expenditure		-	255,673.00
Total expenses		7,794,778.72	8,148,762.30
V <u>Closing Balance</u>			
Cash in Hand		-	-
Cash at Bank		646,926.62	1,692,058.34
		646,926.62	1,692,058.34
Grand Total		8,441,705.34	9,840,820.64

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,
Dated:- 23/06/2026



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

CA Gourav Lal
Membership No.300831
UDIN: 26300831AUETIU1127

Thilli Puhon.

Chairman
WORD

Sanki'latia Samal

Treasurer
WORD

P. Panda
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
 AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

Notes forming part of the Financial Statements (FC) 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	<u>Unrestricted Funds</u>			
1	General Fund	863,264.70		
	Excess of Income over Expenditure during the year		501,151.92	1,364,416.62
			<u>501,151.92</u>	<u>1,364,416.62</u>



Jhilli Puhoon.
 Chairman
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Santi Lata Samal
 Treasurer
 WORD

P. Panda
 Secretary
 WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

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

<u>Liabilities</u>	(Amount in Rs.) 31st March 2026	(Amount in Rs.) 31st March 2025
3 Other current liabilities		
(a) Unspent Grant		-
As per last A/c	1,685,523.64	2,570,273.38
Less: Spent	1,685,523.64	2,570,273.38
Add: During the year	-	1,685,523.64
Total Other current liabilities	<u>-</u>	<u>1,685,523.64</u>
4 Outstanding Expenses Payable:		
(a) Outstanding Expenses Payable:		
As per last A/c	-	0.00
Add: During the year	1,810,440.50	0.00
Less: Paid	-	0.00
Total Other current liabilities	<u>1,810,440.50</u>	<u>-</u>



Thilli Puhan.
Chairman
WORD

Santi Lata Samal
Treasurer
WORD

P. P. Panda
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

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

<u>Particulars</u>	(Amount in Rs.)	(Amount in Rs.)
	<u>31st March 2026</u>	<u>31st March 2025</u>
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
5 <u>Fixed Assets</u>		
W.D.V. as on 01/04/2025	856,730.00	744,871.00
Addition during the year	-	255,673.00
Less: Dep.during the year	139,240.00	143,814.00
W.D.V. as on 31/03/2026	<u>717,490.00</u>	<u>856,730.00</u>
<u>Current Assets</u>		
6 <u>Grant Receivable</u>		
As per last A/c	-	-
Add: During the year	1,810,440.50	-
Less: Received	-	-
	<u>1,810,440.50</u>	<u>-</u>
7 <u>Cash and Bank Balances</u>		
(a) Cash in hand	-	-
(b) Cash at Bank		
A/c No. 40056969073	413,757.04	1,032,523.32
A/c No. 40084610986	233,169.58	659,535.02
Total	<u>646,926.62</u>	<u>1,692,058.34</u>



Thilli Puhon.
Chairman
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Santi'lata Samal
Treasurer
WORD

P. Panda.
Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

Notes forming part of the Financial Statements (FC) 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) <u>Grant in Aid Received from Andheri Hilfe Bonn e.v. Germany</u>		
PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	1,973,709.00	4,285,160.00
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) <u>JIV DAYA FOUNDATION , 2700 w Plano Parkway Plano, TX 75075, USA</u>		
PRE SCHOOL NUTRITION AND EDUCATION PROGRAMME	1,010,031.00	1,096,725.00
(iii) <u>Grant in Received from DASRA , UK</u>		
Strengtheng Organisational capcity Building	1,009,315.00	-
(iii) <u>Grant Receivable</u>	1,810,440.50	584,185.00
Total	8,523,937.50	7,816,850.00
9 Other income		
(i) Unspent Grant	1,685,523.64	2,570,273.38
(ii) Bank Interest		
A/c No. 40084610986	20,427.00	16,901.00
A/c No. 40056969073	15,723.00	20,810.00
	1,721,673.64	2,607,984.38
10 EXPENDITURES		
Revenue Expenditure		
(i) PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROG.	3,569,060.50	4,086,302.92
Improving the Living Conditions of Poor Households in Odisha by Conserving		
(ii) Natural Resources and Improving Agricultural Productivity	2,726,803.06	1,595,813.56
(iii) ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH CULTIVATION OF ORGANIC VEGETABLES	-	1,224,001.60
(iv) PRE SCHOOL NUTRITION & EDUCATION PROGRAMME	896,024.66	986,971.22
(v) Strenthening Organisational capacity Building	602,890.50	
Total	7,794,778.72	7,893,089.30
11 Depreciation and amortization expense		
(i) Depreciation	139,240.00	143,814.00
Total Depreciation	139,240.00	143,814.00
12 Other Expenses		
(i) Outstanding Expenses Payable	1,810,440.50	584,185.00
(ii) Unspent Grant	-	1,685,523.64
Total	1,810,440.50	2,269,708.64



Jhille Puhan.

Chairman
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Santilata Samal

Treasurer
WORD

P. P. P.

Secretary
WORD

WOMEN ORGANISATION FOR RURAL DEVELOPMENT
AT: KHAJURIA, PO: AKUL, VIA: SIRIGIDA, DIST: KEONJHAR, ODISHA

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

	(Amount in Rs.) 31 March 2026	(Amount in Rs.) 31 March 2025
13 Revenue from operations		
A Grants	-	-
(i) <u>Grant in Aid Received from Andheri Hilfe Bonn e.v. Germany</u>		
PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROGRAMME	1,973,709.00	4,285,160.00
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) <u>JIV DAYA FOUNDATION , 2700 w Plano Parkway Plano, TX 75075, USA</u>		
PRE SCHOOL NUTRITION AND EDUCATION PROGRAMME	1,010,031.00	1,096,725.00
(iii) <u>Grant in Received from DASRA , UK</u>		
Strengthening Organisational capacity Building	1,009,315.00	-
Total	6,713,497.00	7,232,665.00
14 Other Receipts		
(i) Bank Interest		
A/c No. 40084610986	20,427.00	16,901.00
A/c No. 40056969073	15,723.00	20,810.00
	36,150.00	37,711.00
15 PAYMENTS		
Revenue Expenditure		
(i) PROMOTION OF ALTERNATIVE LIVELIHOOD THROUGH NRM PROG.	3,569,060.50	4,086,302.92
Improving the Living Conditions of Poor Households in Odisha by		
(ii) Conserving Natural Resources and Improving Agricultural	2,726,803.06	1,595,813.56
(iii) ECONOMIC REHABILITATION OF WSHG MEMBERS THROUGH	-	1,224,001.60
CULTIVATION OF ORGANIC VEGETABLES		
(iv) PRE SCHOOL NUTRITION & EDUCATION PROGRAMME	896,024.66	986,971.22
(v) Strengthening Organisational capacity Building	602,890.50	
Total	7,794,778.72	7,893,089.30



Jhilli Puhan

Chairman
WORD

Santilata Samal

Treasurer
WORD

P. Parash

Secretary
WORD

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 2026 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 01.04.2025 was Rs. 16,92,058.34 .
- (ii) foreign contribution of / worth Rs. 67,13,497.00 was received by the Association during the year 2025-2026
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest there on of / worth Rs. 36,150.00 was received by the Association during the financial year 2025-2026.
- (iv) the balance of unutilized foreign contribution with the Association at the end of the financial year 31/03/2026 was Rs. 6,46,926.62 .
- (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).

Shelli Paboon
Chairman
WORD



Sant' lata Samal

Treasurer
WORD

P. P. P.
Secretary
WORD

" 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:-

S.L.N O.	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	1,575,769.86	-	1,993,623.00	-	3,569,060.50		332.36	
2	Improvement THE Living Conditions of Poor Households in Odisha by Conserving Natural Resources and Improving Agricultural Productivity	Barkote Block, Deogarh, Odisha-768110	6,363.44	-	2,727,552.00	-	2,726,803.06		7,112.38	
3	Strengthening Organisational Capacity Building	Telkoi Block, Kendujhar, Odisha-758076	-	-	1,016,346.00	-	602,890.50		413,455.50	
4	Pre School Nutrition & Education Programme	Telkoi Block, Kendujhar, Odisha-758076	109,925.04	-	1,012,126.00	-	896,024.66		226,026.38	
	Total		1,692,058.34	-	6,749,647.00	-	7,794,778.72	-	646,926.62	

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:- 23/06/2026

For R.C.LAL & CO.

Chartered Accountants

Firm Regn No. 313188E

CA Sourav Lal

Membership No. 300831

C-302, Third Floor, Shuvam Towers,

Plot No. 1294 & 1295, Forest Park,

Bhubaneswar-751009(Odisha)

UDIN: 26300831AUETIU1127



S. P. Panda
Secretary
WORD

Chairman
WORD

Santosh Kumar Samal
Treasurer
WORD

Shilpi Pahan