



## AUDITOR'S REPORT

We have examined the books of accounts of "**WORD: WOMEN'S ORGANISATION FOR RURAL DEVELOPMENT**", Hatopotha, Mathalput-763008, District: Koraput, Orissa, India, Reg. No. 603-48/1990-91, 10<sup>th</sup> January, 1991, (Consolidated) produced before us for the year ending 31<sup>st</sup> March, 2022 and we have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion, proper books of accounts have been kept by the said Organization and proper evidences have been found for all payments made by the said Organization.

In our opinion and to the best of our knowledge and information and explanation furnished to us, the said accounts give a true and fair view.

1. In the case of the (Consolidated) Balance Sheet, of the state of affairs of the above said Organization as on 31<sup>st</sup> March, 2022.
2. In the case of (Consolidated I) Income and Expenditure Account, of the Income or Expenditure of Organization for the year ending 31<sup>st</sup> March, 2022.

Rayagada,  
Date: 19/09/2022



For **ANIL MIHIR & ASSOCIATES**,  
Chartered Accountants

(**B. RAMPRASAD RAO**)  
Partner  
M. No. 300-53796

UBIN: 22053796A + V X 2 X 2360

## NOTES ON ACCOUNTS

### 1.General

The accounts have been prepared on Historical cost convention and considering the unit as a going concern.

### 2.Recognition of Revenue and Expenses

The Income from grant and expenses are being recognized on accrual basis.

### 3.Fixed Assets and Depreciation

Fixed Assets are capitalized at purchase/transfer price and are inclusive of incidental costs such as freight etc. No depreciation is being provided on the value of fixed assets.

### 4.Grant

Grant received is accounted for as revenue receipt during the financial year 2021-2022(1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022) the organization WORD has received grant for **Rs 1,65,81,825.50** as **FOREIGN & LOCAL CONTRIBUTION** for the year 2021-2022 i.e from (1<sup>st</sup> April 2021 to 31<sup>st</sup> March 2022) .

### 5. Expenditure

Most of (90%) the Expenditure are utilized through Bank Payment.

There has been no Reappropriation in the Budget.

All Salary payments have been made by Bank Transfer.

Most of the Payments has been done through NEFT/Bank transfer.



19/09/2022

WORD: Women's Organisation for Rural Development  
Hatapotha, Mathalput - 763 008, Koraput District

Society Regn: 603/48 dt 8.1.1991

CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDING 31ST MARCH 2022

RECEIPTS	Foreign		Local		Total		PAYMENTS		Foreign		Local		Total	
	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.			Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
<b>To Opening Balance:</b>							<b>By FOREIGN:-</b>							
Cash in Hand	291.77		121.00		412.77		" Food and Livelihood Security Project Expenses		1,355,227.00				1,355,227.00	
<b>Cash at Bank:(Foreign)</b>							" Adarsh Vidyalaya -Running of Model School Project Expenses		409976.00				409,976.00	
Cash at Bank(S.B No.017)	1908.34				1,908.34		" School dormatory construction for children expenses		105,680.00				105,680.00	
Cash at Bank(S.B No.014)	2899252.16				2,899,252.16		" Education to Empowerment -Pillar's of Learning -Documentation Expenses		20880.00				20,880.00	
Cash at Bank(S.B No.9492)	5675.57				5,675.57		" Local Governance & Model Panchayat -End of Project Evaluation Expenses		24740.00				24,740.00	
Cash at Bank(S.B No.9474)	1097.70				1,097.70		" Climate Resilience Agriculture for Nutrition & Livelihood Security Expenses		840874.00				840,874.00	
" <b>Foreign Contributions</b>							" A voice for Disabled and Their Carers Expenses		193060.00				193,060.00	
Manos Unidas, Spain	1,801,958.00				1,801,958.00		" <b>FC(General) -</b> Repairing of Office and Field office premises Expenses		4000.00				4,000.00	
ETWA-Germany	574,640.00				574,640.00		" <b>LOCAL EXPENSES:</b>							
SOL- Belgium	494,518.00				494,518.00		" Making Caring & Visible Project Expenses				958424.00		958,424.00	
Carers World Wide, UK	650,000.00				650,000.00		" Running of Adarsh Vidyalaya Project Expenses				2587489.00		2,587,489.00	
Bank Interest	92,140.00				92,140.00		" Childline -1098 Project Expenses				603000.00		603,000.00	
<b>Cash at Bank:(Local)</b>			6640718.36		6640718.36		" Maternity Waiting Home -Maa Gruha Project Expenses				1032237.00		1,032,237.00	
<b>Local Contribution</b>							" <b>RUNNING OF Urban Primary Health Centre(UPHC) Project Expenses</b>				2381529.00		2,381,529.00	
District Mineral							" Economic empowerment of 1000 poor tribal households through women-led vegetable							
Foundation fund - NHM							" farming and marketing in Semiliguda Block of Koraput District. Expenses				2653650.60		2,653,650.60	
Maa Gruha			1,375,487.50		1,375,487.50		" Breaking the Silence Project Expenses				574000.00		574,000.00	
NUHM- UPHC - LR			2,481,136.00		2,481,136.00		" Surjyodaya Project Expenses				2093427.30		2,093,427.30	
Childline India Foundation			428,000.00		428,000.00		" Mobile Awareness Campaign Expenses				516750.00		516,750.00	
Nalco Foundation			2,111,289.00		2,111,289.00		" Swatantra-Skilling of the PWDs and Their Carers Project Expenses							
Carers World Wide, India			100,000.00		100,000.00		" April'21 to Dec'21				500000.00		500,000.00	
Save The Children			600,000.00		600,000.00		" Swatantra-Skilling of the PWDs and Their Carers Project Expenses				210000.00		210,000.00	
OXFAM			3,138,171.00		3,138,171.00		" Jan'22 to March'22				34,577.00		34,577.00	
UAIL			2,256,700.00		2,256,700.00		" Income Tax Refund(A.Y 2022-23)							
GiftAble Foundation			397,000.00		397,000.00		" <b>Bank Collection charges</b>		476.72		2,117.50		2,594.22	
Other local Contribution			172926.00		172,926.00		" <b>Total Expenses</b>		2,954,913.72		14,147,201.40		17,102,115.12	
Bank Interest			189,534.00		189,534.00		" <b>CLOSING BALANCES:</b>							
							Cash in Hand		178.93		200.48		379.41	
							Cash at Bank:							
							SB A/c No.017		21914.34				21,914.34	
							SB A/c No.014		2633219.48				2,633,219.48	
							S.B.A/c No 94747		1555.17				1,555.17	
							S.B A/c No.43348		908644.00				908,644.00	
							S.B. Ac/No. 94929		1055.90				1,055.90	
							<b>Cash at Bank:</b>							
							SB A/c No.56978				927,341.00		927,341.00	
							SB A/c No.57520				221,074.05		221,074.05	
							SB A/c No.57564				174,874.60		174,874.60	
							SB A/c No.57575				237,385.40		237,385.40	
							SB A/c No.57881				514,440.80		514,440.80	
							SB A/c No.57892				2,105,859.40		2,105,859.40	
							SB A/c No.57905				600,572.00		600,572.00	
							SB A/c No.57961				571,362.40		571,362.40	
							SB A/c No.09266				289,090.61		289,090.61	
							SB A/c No.444				5.52		5.52	
							SB A/c No.34578				1,019.00		1,019.00	
							SB A/c No.34602				100,656.20		100,656.20	
							<b>Cash at Bank:</b>		3,566,388.89		5,743,680.98		9,310,069.87	
<b>TOTAL</b>							<b>TOTAL</b>		6,521,481.54		19,891,082.86		26,412,564.40	

Rayagada  
Date: 19/9/2022



Executive Secretary



ANIL KUMAR & ASSOCIATES  
Chartered Accountants

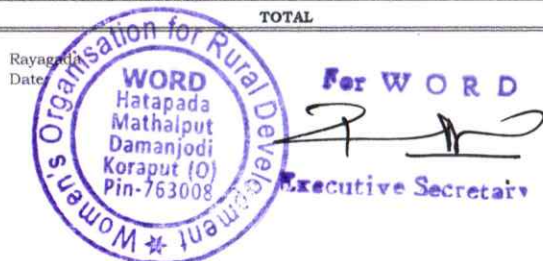
(CA.B. Ramprasad Rao)  
Partner



**WORD : Women's Organization for Rural Development**  
**Hatopotha, Mathalput-763008, Koraput District, Orissa, India**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2022**  
**Society Regn: 603/48 dt 8.1.1991**

EXPENDITURE	Foreign		Local		TOTAL		INCOME		Foreign		Local		TOTAL	
	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.
<b>By FOREIGN:-</b>							<b>Foreign Contributions</b>							
" Food and Livelihood Security Project Expenses		1,355,227.00				1,355,227.00	Manos Unidas, Spain		1,801,958.00					1,801,958.00
" Adarsh Vidyalaya -Running of Model School Project Expenses		409976.00				409,976.00	ETWA-Germany		574,640.00					574,640.00
" Education to Empowerment -Pillar's of Learning -Documentation							SOL- Belgium		494,518.00					494,518.00
" Expenses		20880.00				20,880.00	Carers World Wide, UK		650,000.00					650,000.00
" Local Governance & Model Panchayat -End of Project Evaluation							Bank Interest		92,140.00					92,140.00
" Expenses		24740.00				24,740.00	<b>Local Contribution</b>							
" Climate Resilience Agriculture for Nutrition & Livelihood Security Expense		840874.00				840,874.00	fund - NHM Maa Gruha				1,375,487.50			1,375,487.50
" A voice for Disabled and Their Carers Expenses		193060.00				193,060.00	NUHM- UPHC - LR				2,481,136.00			2,481,136.00
" <b>FC(General)</b> - Repairing of Office and Field office premises Expenses		4000.00				4,000.00	Childline India Foundation				428,000.00			428,000.00
" <b>LOCAL EXPENSES:</b>							Nalco Foundation				2,111,289.00			2,111,289.00
" Making Caring & Visible Project Expenses				958424.00		958,424.00	Carers World Wide, India				100,000.00			100,000.00
" Running of Adarsh Vidyalaya Project Expenses				2587489.00		2,587,489.00	Save The Children				600,000.00			600,000.00
" Childline -1098 Project Expenses				603000.00		603,000.00	OXFAM				3,138,171.00			3,138,171.00
" Maternity Waiting Home -Maa Gruha Project Expenses				1032237.00		1,032,237.00	UAIL				2,256,700.00			2,256,700.00
" <b>RUNNING OF Urban Primary Health Centre(UPHC) Project Expenses</b>				2381529.00		2,381,529.00	GiftAble Foundation				397,000.00			397,000.00
" Economic empowerment of 1000 poor tribal households through women- led vegetable farming and marketing in Semiliguda Block of Koraput							Other local Contribution				172926.00			172,926.00
" District. Expenses				2653650.60		2,653,650.60	Bank Interest				189,534.00			189,534.00
" Breaking the Silence Project Expenses				574000.00		574,000.00	Excess of Expenditure over Income				862,380.90			862,380.90
" Surjyodaya Project Expenses				2093427.30		2,093,427.30								
" Mobile Awareness Campaign Expenses				516750.00		516,750.00								
" Swatantra-Skilling of the PWDs and Their Carers Project Expenses														
" April'21 to Dec'21				500000.00		500,000.00								
" Swatantra-Skilling of the PWDs and Their Carers Project Expenses														
" Jan'22 to March'22				210000.00		210,000.00								
" <b>Bank Collection charges</b>		476.72		2,117.50		2,594.22								
<b>Total Expenses</b>		2,849,233.72		14,112,624.40		16,961,858.12								
Excess of Income over Expenditure		764,022.28		0.00		764,022.28								
<b>TOTAL</b>		3,613,256.00		14,112,624.40		17,725,880.40	<b>TOTAL</b>		3,613,256.00		14,112,624.40			17,725,880.40

From the books of accounts produced before us:



**WORD: Women's Organisation for Rural Development,  
Hatopotha, Mathalput - 763 008, Koraput District, Odisha  
CONSOLIDATED - BALANCE SHEET AS ON 31ST MARCH 2022**

Society Regn: 603/48 dt 8.1.1991

LIABILITIES	Rs.Ps.	AMOUNT Rs.Ps.	ASSETS	Opening Bal. on 01.04.2020	Additions Rs.Ps.	AMOUNT Rs.Ps.
<b>CAPITAL FUND</b>			Land	495,810.00		495,810.00
Balance as on 1.4.2021	25,460,994.20		Buildings:			
Add: Excess of income over Expenditure	764,022.28		Model school	7,867,393.00	105,680.00	7,973,073.00
Less: Excess of Expenditure over Income	862,380.90	25,362,635.58	Borewell Installation	77,000.00		77,000.00
			Solar Renewable Energy System	400,900.00		400,900.00
			Health centre	138,913.30		138,913.30
			Training centre	863,930.00		863,930.00
			Godown	253,281.00		253,281.00
			Livelihood Lab	111,336.00		111,336.00
			Bicycles	14,075.00		14,075.00
			Cement hollow block machine	40,048.00		40,048.00
			Computer printers etc.,	871,186.00		871,186.00
			Projector	99,927.00		99,927.00
			Furniture	193,264.00		193,264.00
			Mobile phone	4,000.00		4,000.00
			Motorcycles	411,777.00		411,777.00
			Sewing machines	5,250.00		5,250.00
			Typewriters	24,731.00		24,731.00
			Video camera	87,490.00		87,490.00
			CCTV Camera	50,000.00		50,000.00
			Jeeps/mini bus	2,312,261.00		2,312,261.00
			Fourwheeler	855,649.00		855,649.00
			Generator	77,800.00		77,800.00
			Training equipments	323,250.00		323,250.00
			Audio visual aids	65,500.00		65,500.00
			Aqua guard	7,540.00		7,540.00
			Mixi/Grinder	3,500.00		3,500.00
			Invertor	25,032.00		25,032.00
			Play materials for school	123,656.00		123,656.00
			Water pump set	48,000.00		48,000.00
			Medical Equipment	1,930.00		1,930.00
			<b>Total</b>	15,854,429.30	105,680.00	<b>15,960,109.30</b>
			Income Tax Refund (A.Y 2022-23)			<b>34,577.00</b>
			Bank Gurantee- STDR			<b>57,500.00</b>
			Cash in hand			<b>379.41</b>
			Cash at Bank			<b>9,310,069.87</b>
			<b>TOTAL</b>			<b>25,362,635.58</b>
		<b>25,362,635.58</b>				

From the books of accounts produced before us:  
**for Anil Mihir & Associates**  
Chartered Accountants



(C.A.B. Ramprasad Rao)  
Partner  
No. 300-53796 FRN: 303038E

