

AUDITOR'S REPORT

We have audited the attached FC & NON FC Consolidated Balance Sheet of FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT, AT- LIMALIGUDA, PO- JALTAR, BLOCK- GUNPUR, DIST- RAYAGADA, ODISHA at 31st March 2024 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 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 Balance Sheet, of the state of affairs of the Society as at 31st March 2024.

AND

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

Bhubaneswar,
Dated:25/06/2024

[Signature]
Secretary
FORWARD



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

[Signature]
CA Gourav Lal
Membership No. 300831
UDIN: 24300831BKDIOO2802

FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT

AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

CONSOLIDATED BALANCE SHEET AS ON 31/03/2024

FC & NON FC CONSOLIDATED

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
Capital Account			Fixed Assets		
As per last A/c	251,245.92		As per last A/c	216,640.00	
Add: Excess of Income over Expenditure during the year	346,443.05	597,688.97	Less: Depreciation	<u>27,725.00</u>	188,915.00
Current Liabilities			CURRENT ASSETS		
Unspent Grant			Grant Receivable		
As per last A/c	829,898.00		As per last A/c		21,736.00
Less: Spent	829,898.00				
Add: During the year	<u>329,704.00</u>	329,704.00			
Audit fees Payable		16,520.00			
			Closing Balance:		
			Cash in Hand		3,334.00
			Cash at Bank		729,927.97
		943,912.97			943,912.97

As per our report attached.

Place : Bhubaneswar

Dated: 25/06/2024

[Signature]
Secretary
FORWARD



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

[Signature]
 CA Gourav Lal

Membership No. 300831
 UDIN: 24300831BKDIOO2802

FARMERS ORGANAISATION FOR RESEARCH WELFARRE AGRICULTURE AND RURAL DEVELOPMENT

AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

FC & NON FC CONSOLIDATED

EXPENDITURES		AMOUNT	INCOMES		AMOUNT
To	<u>Jiv Daya Foundation & Environment Friendly Low Cost Housing (FC)</u>		By	<u>Grant in Aid Received from</u>	
	Revenue Expenses	5,987,098.76		SELAVIP, CHILLI	4,645,633.00
To	<u>Special Prog. For Promotion of Millets in Tribal Area in Odisha (Sukruti Block)</u>			JIVDAYA FOUNDATION, USA	1,170,176.00
	Revenue Expenses	1,072,260.00		Odisha Millet Mission	2,787,700.00
To	<u>Special Prog. For Promotion of Millets in Tribal Area in Odisha (Tiring Block)</u>		"	Membership Contribution	150,000.00
	Revenue Expenses	1,679,174.36	"	Membership fees	40,000.00
To	<u>General Account</u>		"	Consultancy	942,257.00
	Revenue Expenses	2,036,144.00	"	Bank Interest	29,405.17
To	Unspent Balance	329,704.00	"	Donation	900,000.00
To	Depreciation	27,725.00	"	Unspent Grant	829,898.00
To	Audit fees Payable	16,520.00			
to	Excess of Income over Expenditure during the year	346,443.05			
		11,495,069.17			11,495,069.17

As per our report attached.

Place : Bhubaneswar
 Date:25/06/2024

[Signature]
Secretary
FORWARD



For R.C. LAL & CO.,
 Chartered Accountants
 Firm Regn No. 313188E
[Signature]
 CA Gourav Lal
 Membership No. 300831
 UDIN: 24300831BKDIOO2802

FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT

AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2023 TO 31/03/2024

FC & NON FC CONSOLIDATED

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To	<u>Opening Balance</u>		By	<u>Jiv Daya Foundation & Environment</u>	
"	Cash in Hand	7,221.00		<u>Friendly Low Cost Housing (FC)</u>	5,987,098.76
"	Cash at Bank	843,806.92		Revenue Expenses	-
				Capital Expenses	-
To	<u>Grant in Aid Received from</u>		By	<u>Special Prog. For Promotion of Millets in</u>	
	SELAVIP, CHILLI	4,645,633.00		<u>Tribal Area in Odisha (Sukruli Block)</u>	
	JIVDAYA FOUNDATION, USA	1,170,176.00		Revenue Expenses	1,072,260.00
	Odisha Millet Mission	2,787,700.00		Capital Expenses	-
"	Membership Contribution	150,000.00	By	<u>Special Prog. For Promotion of Millets in</u>	
"	Membership fees	40,000.00		<u>Tribal Area in Odisha (Tiring Block)</u>	
"	Consultancy	942,257.00		Revenue Expenses	1,679,174.36
"	Bank Interest	29,405.17		Capital Expenses	-
"	Donation	900,000.00	By	Audit fees paid	8,260.00
			By	<u>General Account</u>	
				Revenue Expenses	2,036,144.00
				Capital Expenses	-
			By	Closing Balance	
				Cash in Hand	3,334.00
				Cash at Bank	729,927.97
		11,516,199.09			11,516,199.09

As per our report attached.

Place : Bhubaneswar
 Date:25/06/2024

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

[Signature]
 Secretary
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