

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 2025 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 2025.

AND

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

Bhubaneswar,
Dated: 11/08/2025


Secretary
FORWARD



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


CA Gourav Lal
Membership No. 300831
UDIN: 25300831BMIFTY5356

FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT
AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

Consolidated Balance Sheet as at - 31st March, 2025
(FC & NON-FC)

Particulars	Note	(Amount in Rs.)
		31st March 2025
I Sources of Funds		
1 NPO Funds		
(a) Unrestricted Funds	2	1,381,375.04
(b) Restricted Funds		-
Total		<u>1,381,375.04</u>
2 Non-current liabilities		
(a) Long-term borrowings		-
(b) Other non-current liabilities		-
Total		<u>-</u>
3 Current liabilities		
(a) Loans		-
(b) Payables		-
(c) Other current liabilities	3	16,520.00
Total	4	<u>16,520.00</u>
Grand Total		<u><u>1,397,895.04</u></u>
II Application of Funds		
1 Non-current assets		
(a) Fixed Assets	5	165,251.00
(b) Other non-current assets		-
Total		<u>165,251.00</u>
2 Current assets		
(a) LOANS & ADVANCES		-
(b) Receivables	6	21,736.00
(c) Cash and bank balances	7	1,210,908.04
Total		<u>1,232,644.04</u>
Grand Total		<u><u>1,397,895.04</u></u>

Summary of significant accounting policies 13

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,
Dated:-11/08/2025



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

CA Gourav Lal

Membership No.300831
UDIN: 25300831BMIFTY5356

Secretary
FORWARDED

FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT
AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

Consolidated Income & Expenditure Statement for the year ended on 31st March, 2025
(FC & NON-FC)


<u>Particulars</u>	<u>Note</u>	(Amount in Rs.)
		<u>31st March 2025</u>
I Income		
(a) Grants Received	8	4,342,161.00
(b) Donation		-
II Other Income	9	377,684.12
III Total Income (I+II)		4,719,845.12
IV Expenses:		
(a) Revenue Expenditure	10	3,895,975.05
(b) Donations/contributions paid		-
(c) Depreciation and amortization expense	11	23,664.00
(d) Other expenses	12	16,520.00
Total expenses		3,936,159.05
V Excess of Income over Expenditure for the year before exceptional and extraordinary items (III- IV)		783,686.07
VI Excess of Income over Expenditure for the year		783,686.07
Appropriations Transfer to funds		-
Transfer from funds		-
Balance transferred to General Fund		783,686.07

The accompanying notes are an integral part of the financial statements

Place- Bhubaneswar,
Dated:-11/08/2025


**Secretary
FORWARD**



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

CA Gourav Lal
Membership No.300831
UDIN: 25300831BMIFTY5356

FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT
AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

Note - 1 Significant Accounting Policies

Note - 2 NPOs Funds

(Amount in Rs.)

Sr. No.	Particulars	As at 1st April 2024 (Opening Balance)	Funds transferred/received during the year	As at 31st March 2025 (Closing Balance)
Unrestricted Funds				
1	General Fund	597,688.97		
-	Excess of Income over Expenditure during the year		783,686.07	
				1,381,375.04
				<u>1,381,375.04</u>


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FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT
AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in Rs.)

31st March 2025

Liabilities

Current Liabilities

3 Current Liabilities and Payables

(a) Audit fees Payable

As per last A/c	16,520.00
Add: During the year	16,520.00
Less: Paid	16,520.00

Total payables

16,520.00

4 Other current liabilities

Total Other current liabilities

-


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FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT
AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

<u>Particulars</u>	(Amount in Rs.) <u>31st March 2025</u>
ASSETS	
<u>Non-Current Assets</u>	
5 Fixed Assets	
As per last A/c	188,915.00
Less: Depreciation	23,664.00
Closing	<u>165,251.00</u>
<u>Current Assets</u>	
6 Receivables	
(a) <u>Grant Receivable</u>	
As per last A/c	21,736.00
Total	<u>21,736.00</u>
7 Cash and Bank Balances	
(a) Cash in hand	2,396.00
(b) Cash at Bank	1,208,512.04
Total	<u>1,210,908.04</u>


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FARMERS ORGANISATION FOR RESEARCH WELFARE AGRICULTURE AND RURAL DEVELOPMENT
AT: LIMALIGUDA, PO: JALTAR, BLOCK-GUNPUR, DIST: RAYAGADA, ODISHA

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

<u>INCOME</u>	(Amount in Rs.)
8 Revenue from operations	31 March 2025
A Grants	-
(i) Grant in Aid Received from JIVDAYA FOUNDATION, USA	993,161.00
(ii) Grant in Aid Received from ATMA, Baripada	3,313,000.00
(iii) Funds Received from DHONI Foundation	36,000.00
Total	4,342,161.00
B Donation	
(i) Donation Received	-
Total	-
Revenue from operations	4,342,161.00
9 Other income	
(a) Bank Interest	29,980.12
(b) Other Receipts	18,000.00
(c) Unspent Grant	329,704.00
Total other income	377,684.12
<u>EXPENDITURES</u>	
10 Revenue Expenditure	
(a) Jiv Daya Foundation (FC)	824,222.88
(b) Shree Anna Abhiyan ,(Sukruli Block)	1,457,362.00
(c) Shree Anna Abhiyan (Tiring Block)	1,557,196.17
(d) General Account	57,194.00
Total	3,895,975.05
11 Depreciation and amortization expense	
(a) Depreciation	23,664.00
Total Depreciation	23,664.00
12 Other Expenses	
(a) Audit fees Payable	16,520.00
Total	16,520.00


Secretary
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