

**WOMEN'S ORGANISATION IN RURAL DEVELOPMENT (WORD), (Regd. No. 41/88 under Indian Trust Act)**  
**7-C, ANDIKADU, VEDIARASAMPALAYAM ROAD, AGRAHARAM (Post), PALLIPALAYAM - 638 008**  
**NAMAKKAL DISTRICT, TAMIL NADU, INDIA**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2016**

| RECEIPTS  |                    | PAYMENT  |                    |
|---|--------------------|--|--------------------|
|   | Amount             |  | Amount             |
| To Opening Balance:                                   |                    | By Administrative Expenses:                              |                    |
| Cash on Hand  | 7243.42            | Advertisement Expenses                                   | 22250.00           |
| Cash at Bank  | 527914.68          | Borewell Maintenance                                     | 46950.00           |
| Balance: HDFC Account                                 | 2125.52            | Income Tax Paid  | 20988.00           |
|   |                    | Staff Incentives   | 14400.00           |
| To Grant for Objectives                               |                    | Student-Short Stay Home & RF Admin & Aid Exp (Annex-III) | 1642100.00         |
| <b>A] FOREIGN GRANTS:</b>                             |                    | Meeting Expenses(Food Preparation & Snacks)              | 195150.00          |
| SCINDeA Network, Yelagiri Hills                       | 1572000.00         |  |                    |
| EWDE-Germany: Microscale CDM Biogas Grant             | 13999850.00        | By General Asset: Furniture & UPS                        | 47000.00           |
| SAVE FIDH Prog Grant                                  | 293750.00          | By SHG Additional Disbursement: TdH-NL RF Relief of Poor | 1114924.00         |
| GENEVA GLOBAL Prog Grant                              | 3532650.00         | By Beneficiary: Microscale CDM Biogas Program            | 273579.00          |
| 1% Club Gravenhekeje Prog Grant                       | 1581.00            |  |                    |
| <b>B] DOMESTIC GRANT</b>                              |                    | By DOMESTIC PROJECT/GRANT EXP:[Annex- I]                 |                    |
| National Child Labour Program, Gol                    | 346209.00          | National Child Labour Program (NCLP), Gol                | 346209.00          |
| To Other Receipts / payables                          |                    | By FOREIGN PROJECT / GRANT EXPENSES[ Annex- II]          |                    |
| Donations from Outsiders                              | 658847.00          | SAVE FIDH Prog Grant                                     | 516681.00          |
| SHG Service Commission - ICICI                        | 54019.00           | SCINDeA / EED Prog Grant                                 | 1658545.00         |
| SHG Service Charges: (TdH -NL RF ROP)                 | 1079559.00         | EWDE-Microscale CDM Biogas Prog Expenses                 | 1998710.00         |
| Outsiders Meeting Subscription                        | 243080.00          | Geneva Global: Adolescent Girl workers' reduce risk      | 1098834.00         |
|   |                    | 1% Club Gravenhekeje: Solar Lamps                        | 1581.00            |
| To Beneficiary Contribution:Microscale CDM Biogas Prg | 399000.00          | By EWDE-Germany: Microscale CDM Biogas Assets            |                    |
| To FCRA : Bank Interest                               | 110749.00          | Vehicle-( Two & Four Wheelers)                           | 951134.00          |
| To Bank Interest: SB Account                          | 18428.16           | By GENEVA GLOBAL Assets                                  |                    |
| To Unsecured Advance - received                       | 104000.00          | Camera,Laptop Printer,LCD & Vehicle                      | 140000.00          |
| To Commission receivable from ICICI(Dr)               | 14675.00           | By Unsecured Advance - refund                            | 40500.00           |
| To SHG Advance Collection: TdH -NL Revolving Fund     | 1050747.00         | By Commission receivable from ICICI(Dr)                  | 609.00             |
|   |                    | By Advances to staffs                                    | 110000.00          |
|   |                    | By TDS on Service Commission-ICICI                       | 5407.00            |
|   |                    | By CLOSING BALANCE:                                      |                    |
|   |                    | Cash on Hand   | 8485.42            |
|   |                    | Cash at Bank   | 13760265.84        |
|   |                    | Balance: HDFC Account                                    | 2125.52            |
| <b>TOTAL</b>  | <b>24016427.78</b> | <b>TOTAL</b>   | <b>24016427.78</b> |

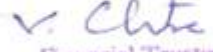
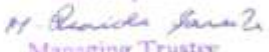
"Read with report of the even date"

  
**(S.SACHIDANANDAM)**  
 Chartered Accountant

Date:07.07.2016  
 Place: Erode



**For Women's Organisation in Rural Development,**

   
 Financial Trustee Managing Trustee

**WOMEN'S ORGANISATION IN RURAL DEVELOPMENT (WORD), (Regd. No. 41/88 under Trust Act)**  
**7-C, ANDIKADU, VEDIARASAMPALAYAM ROAD, AGRAHARAM - POST, PALLIPALAYAM - 638 008**  
**NAMAKKAL DISTRICT, TAMIL NADU, INDIA**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016**

(In Rupees)

| EXPENDITURE                                     |                   | INCOME   |                   |
|---|-------------------|--|-------------------|
| To Advertisement Expenses                       | 22250.00          | By DONATIONS FOR OBJECTIVES:<br>From Outsiders | 658647.00         |
| To Borewell Maintenance                         | 46950.00          | By SHG Service Commission - ICICI              | 54019.00          |
| To Income Tax Paid                              | 20988.00          | By SHG Service Charges: ToH -NL                | 1079558.00        |
| To Staff Incentives                             | 14400.00          | By Outsiders Meeting Subscription              | 243080.00         |
| To Student-Short stay Home & RF Admin & Aid Exp | 1642100.00        | By Bank Interest - Others                      | 18428.16          |
| To Meeting Expenses(Food Preparation & Snacks)  | 195150.00         | By Transfer from Grant/Utilised a/c            | 65426.00          |
| To Depreciation as per Annexure - IV            | 37385.99          |  |                   |
| To Excess of Income over Expenditure            | 140135.17         |  |                   |
| <b>TOTAL</b>                                    | <b>2119359.16</b> | <b>TOTAL</b>                                   | <b>2119359.16</b> |

0.00

**GOVT/NETWORK PROGRAMME FUND/GRANT UTILISED ACCOUNTS: 2015-2016**

| UTILISED / PAYMENTS                            |                   | GRANTS / RECEIPTS                    |                   |
|--|-------------------|--------------------------------------|-------------------|
| To FOREIGN PROJECT / GRANT EXPENSES            |                   | By Grant for Objectives              |                   |
| A) FOREIGN GRANTS EXPENSES:[Annx.II]           |                   | A) FOREIGN GRANTS:                   |                   |
| SAVE FIDH Prog Grant                           | 516681.00         | 1)SAVE / FIDH Prog Grant             | 510719.00         |
| SCINDeA / EED Prog Grant                       | 1658545.00        | 2)SCINDeA / EED Grant                | 1650600.00        |
| EWDE-Microscale CDM Biogas Program             | 1998710.00        | 3)EWDE-Germ.: Microscale CDM Biogas  | 1983787.00        |
| GG: Adolescent Girl workers' reduce risk       | 1098834.00        | 4)GENEVA GLOBAL: Adol. Girl reduce r | 1082341.00        |
| 1% Club Gravenhekje: Solar Lamps               | 1581.00           | 5)1% Club Gravenhekje Prog Grant     | 1581.00           |
| To DOMESTIC PROJECT/GRANT EXP.[Annx.I]         |                   | B) DOMESTIC GRANT:                   |                   |
| 1) NCLP Program, Gol                           | 348209.00         | 1) NCLP Program, Gol                 | 348209.00         |
| To Trust Contribution to Transfer to I & E a/c | 65426.00          | By Bank Interest - FCRA account      | 110749.00         |
| <b>TOTAL</b>                                   | <b>5685985.00</b> | <b>TOTAL</b>                         | <b>5685985.00</b> |



For Women's Organisation in Rural  
 Development,  
*✓ Chitra* *H. Ravindra Murthy*  
 Financial Trustee Managing Trustee

**WOMEN'S ORGANISATION IN RURAL DEVELOPMENT (WORD), (Regd. No. 41/88 under Trust Act)**  
**7-C, ANDIKADU, VEDAKASAMPALAYAM ROAD, AGRAHARAM - POST, PALLIPALAYAM - 638 008**  
**NAMAKKAL DISTRICT, TAMIL NADU, INDIA**

**BALANCE SHEET AS ON 31.03.2015**

(In Rupees)

| 2014-15  | LIABILITIES                                | Ans         | 2015-16     | 2014-15  | ASSETS                           | Ans  | 2015-16     |
|----------|--|-------------|-------------|----------|----------------------------------|------|-------------|
| 17902579 | TRUST CORPUS FUND:                         |             |             | 18000270 | FIXED ASSETS:                    |      |             |
|          | Opening                                    | 17052578.63 |             |          | General Account Assets           | VI   | 125409.74   |
|          | Add: Excess of Income over Expd            | 140135.17   |             |          | SCINDeA Project Assets           | VIII | 1200959.00  |
|          |  | 17202713.80 |             |          | TdH- NLBB Project Assets         | IX   | 14421305.00 |
|          | Add: Corpus for Assets-EWDE & GENEVA       | 1091134.00  |             |          | Land Account                     |      | 1161200.00  |
|          |  | 18293847.80 |             |          | EWDE: CDM Bogas Project          | X    | 951134.00   |
|          |  |             |             |          | GENEVA GLOBAL: Project           | XI   | 140000.00   |
| 192850   | LOANS LIABILITIES:                         |             |             |          | CURRENT ASSETS:                  |      |             |
|          | Unsecured Loans -As per Annexure           | V           | 296300.00   | 73733    | RECEIVABLE: PROJECT FUND         |      |             |
| 15871824 | RECEIVED FOR PROJECTS:                     |             |             |          | As per Annexure                  | XII  | 75732.89    |
|          | SHG Loan Advance                           |             | 39000.00    | 18214190 | ADVANCE TO SHG:                  |      |             |
|          | SHG Membership Fund                        |             | 4800.00     |          | Self-Women Self Help Groups      |      | 5000.00     |
|          | *TdH-NL: Revolving Fund for Relief of Poor |             | 15879021.00 |          | Lending to SHG (TdH-NL, RoP)     |      | 16317986.00 |
|          | Advance (Bogas) AGATS, Bagespak            |             | 1000000.00  |          | SHG Loan / HDFC                  |      | 6096.00     |
| 323427   | GRANT RECEIVED IN ADVANCE                  |             |             | 14675    | Commission receivable from ICICI |      | 609.00      |
|          | As per Annexure                            | VI          | 13403095.51 | 809977   | Bogas(Slunits)-Work Expenditure  |      | 306977.00   |
|          |  |             |             | 8806     | TDS account                      |      | 14213.00    |
|          |  |             |             |          | Advance to Staffs (CDM Staff)    | XIII | 110000.00   |
| 8275     | OTHER LIABILITIES:                         |             |             | 537284   | CASH & BANK BALANCE:             |      |             |
|          | Expenses Payable                           |             | 8275.00     |          | Cash: on Hand -As per Annexure   | XIV  | 8488.42     |
|          | Beneficiary: Carbon Emission Plant Contrib |             | 125421.00   |          | Cash: at Bank -As per Annexure   | XV   | 13750255.84 |
|          |  |             |             |          | HDFC Bank A/c                    |      | 2125.52     |
| 33552904 | TOTAL                                      |             | 49108510.41 | 33550504 | TOTAL                            |      | 49108510.41 |

\*TdH-NL, RoP: SHG Revolving Fund - Opening  
ADD SHG Loan-Advance Collection

14928274  
1080747  
15979521

\*Read with report of the even date\*

  
**(S.SACHIDANANDAN)**  
Chartered Accountant

Date:07.07.2015  
Place: Erode



For Women's Organisation in Rural  
Development,

 **H. Suresh Kumar**  
Financial Trustee Managing Trustee

**ANNEXURE TO RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2016**

**ANNEXURE I : DOMESTIC PROJECT / GRANT EXPENSES:**

**1) National Child Labour Programme (NCLP) : Children school**

|  |          |           |
|--|----------|-----------|
| <b>Rent</b>                            |          |           |
| K Olappalayam TEC Rent                 | 12000.00 |           |
| Kandipudur- TEC                        | 12000.00 |           |
| Amman Nagar - TEC                      | 12000.00 |           |
| <b>Salary</b>                          |          |           |
| Office Assistant - K Olappalayam       | 24000.00 |           |
| Office Assistant - Kandipudur          | 24000.00 |           |
| Office Assistant - Amman Nagar         | 24000.00 |           |
| Educational Instructor - K Olappalayam | 95365    |           |
| Educational Instructor - Kandipudur    | 95395    |           |
| Educational Instructor - Amman Nagar   | 47449    | 346209.00 |

**ANNEXURE II : FOREIGN PROJECT / GRANT EXPENSES**

**SAVE/ FIDH Programme**

|   |           |           |
|---|-----------|-----------|
| <b>Administration Expenses</b>              |           |           |
| Block Level Community workers (2nos)        | 180000.00 |           |
| Travel cost for Community worker            | 45046.00  |           |
| Bank commission charges                     | 1140.00   |           |
| <b>Programme Expenses</b>                   |           |           |
| Data Collection - Incentives                | 25000.00  |           |
| Community Awareness Meeting                 | 34000.00  |           |
| Documenting Case studies                    | 25367.00  |           |
| Monitoring of Trends - Sumangali system     | 21145.00  |           |
| Orientation to Members of PRI               | 29128.00  |           |
| Orientation to School Teachers & PRI        | 53155.00  |           |
| Peer Group Formation and Meeting            | 40860.00  |           |
| School Awareness Edn on Labour child Rights | 61840.00  | 516681.00 |

**SCINDeA Network / EED Programme**

|                                   |           |
|-----------------------------------|-----------|
| <b>Recurring Expenses:</b>        |           |
| Postage Stationary & Xerox        | 8612.00   |
| Telephone & Internet charges      | 13344.00  |
| Office Rent & Maintenance         | 58813.00  |
| Honorarium for Project Director   | 161000.00 |
| Accountant Salary                 | 104500.00 |
| Consulting fees                   | 8000.00   |
| Social Security 10%               | 26881.00  |
| Driver Salary                     | 92500.00  |
| Computer consumable & Tally ERP 9 | 4450.00   |
| Fuel to Director                  | 36000.00  |
| Computer programmer salary        | 62500.00  |
| Office Assistant salary           | 37250.00  |
| Vehicle Maintenance & Insurance   | 31827.00  |
| Bank charges                      | 268.00    |



For Women's Organisation in Rural  
Development,

V. Chitra Financial Trustee  
M. Renika Ponnur Managing Trustee

|   |           |            |
|---|-----------|------------|
| <b>Programme Cost:</b>  |           |            |
| Adolescent LSE programme  | 23385.00  |            |
| Cadre Training  | 26033.00  |            |
| Documentation   | 1000.00   |            |
| Exposure visit to farmers   | 19821.00  |            |
| IGPs ( Community )  | 340000.00 |            |
| Special Programme   | 25530.00  |            |
| Observation of special days                                       | 25875.00  |            |
| Exposure to Other Programme                                       | 16403.00  |            |
| Capacity Building Programme                                       | 13556.00  |            |
| Summer camp   | 25510.00  |            |
| Education Materials   | 9700.00   |            |
| Seminar/ Conference/Rally   | 28690.00  |            |
| Farmer Training   | 16647.00  |            |
| Exposure Programme to Cadres                                      | 28757.00  |            |
| Climate Change Programme  | 8000.00   |            |
| <b>Salaries Exp :</b>   |           |            |
| Programme Co-ordinators ( Comm.Org)                               | 208250.00 |            |
| Project Manager   | 122500.00 |            |
| Social Security@10%   | 24468.00  |            |
| <b>Staff Travel &amp; Fuel Exp:</b>                               |           |            |
| Project Manager & Prog Coordinators                               | 48475.00  | 1658545.00 |
| <b><u>GENEVA GLOBAL : Adolescent Girl workers Reduce Risk</u></b> |           |            |
| <b>Administration:</b>  |           |            |
| Electricity charges   | 5538.00   |            |
| Honorarium to Project Director                                    | 52500.00  |            |
| Salary to Accountant (Part time)                                  | 56000.00  |            |
| Mobile, E-Mail, Connectivity                                      | 11596.00  |            |
| Office Rent & Maintenance   | 16870.00  |            |
| Printing & Stationaries   | 12703.00  |            |
| Travel to Admin   | 15829.00  |            |
| <b>Programme Cost:</b>  |           |            |
| Awareness Generation in 50 Villages                               | 97423.00  |            |
| Awareness Hoardings in 50 Villages                                | 30200.00  |            |
| Career Guidance Programme   | 14834.00  |            |
| Creating Database for Adolescent-50 Villages                      | 2255.00   |            |
| General Travel for External Trainings & Meetings                  | 1667.00   |            |
| Life skill Education to Adolescent workers                        | 43825.00  |            |
| Material for orientation to Adolescent on MHM                     | 13359.00  |            |
| Observation of National/ International Days                       | 39064.00  |            |
| Orientation to Adolescent Group Members                           | 54579.00  |            |
| Orientation to Community Support Group Members                    | 29428.00  |            |
| Staff Capacity Buildings  | 5116.00   |            |
| <b>Salaries Exp :</b>   |           |            |
| Field Co-ordinators   | 390000.00 |            |
| Project Manager   | 140000.00 |            |
| <b>Staff Travel , Fuel &amp; Insurance Exp:</b>                   |           |            |
| Project Manager & Prog Coordinators                               | 52555.00  |            |
| Medical Insurance to Project Manager & Coordinators               | 11338.00  |            |
| Bank commission charges 2533 & 16766                              | 2155.00   | 1098834.00 |



For Women's Organisation in Rural  
Development,  
✓ *V. C. L. K.*  
Financial Trustee *H. Renuka Javali*  
Managing Trustee

EWDE - Microscale COM Biogas Programme

**Construction Cost:**

|                   |           |
|-------------------|-----------|
| Bricks            | 304000.00 |
| Sand              | 112200.00 |
| Hardware          | 263030.00 |
| Mason Wages       | 45000.00  |
| Construction Misc | 112490.00 |

**Monitoring Cost:**

|                                    |           |
|------------------------------------|-----------|
| 10% Handling charges to FCS        | 670200.00 |
| Office Running cost & Admin        | 8575.00   |
| Fuel & Maintenance of Motor cycles | 50840.00  |

**Staff Cost & Staff Insurance**

|                        |           |
|------------------------|-----------|
| Salary to Case workers | 123500.00 |
| Salary to Coordinator  | 60000.00  |
| Salary to Desk worker  | 45000.00  |
| Staff Fund - Insurance | 3285.00   |

|                               |        |            |
|-------------------------------|--------|------------|
| Bank commission charges 16859 | 590.00 | 1998710.00 |
|-------------------------------|--------|------------|

1% Club Gravenhokie Programme

|                     |         |
|---------------------|---------|
| Support to Children | 1544.00 |
|---------------------|---------|

|                              |       |         |
|------------------------------|-------|---------|
| Bank commission charges 2533 | 37.00 | 1581.00 |
|------------------------------|-------|---------|



For Women's Organisation in Rural  
Development,

V. Chitru Financial Trustee  
H. Rensie Smith Managing Trustee



**ANNEXURE :III - Student Short stay Home & RF Admin & Aid**

**Administration Expenses:**

|                                    |           |
|------------------------------------|-----------|
| Consulting fees                    | 41365.00  |
| Bank commission charges            | 1837.00   |
| Computer consumables & Maintenance | 5150.00   |
| Contingencies Expenses             | 31726.00  |
| Vehicle Insurance Premium          | 8970.00   |
| Internet & website charges         | 10671.00  |
| Office, Rent & Maintenance         | 154901.00 |
| Postage, Stationary & Xerox        | 12088.00  |
| Reimbursed Travelling expenses     | 7485.00   |
| Telephone & Internet charges       | 7783.00   |
| Advertisement Expenses             | 15400.00  |
| Supplies & Stationaries            | 1550.00   |
| Subscription Fees                  | 300.00    |
| Machinery Expenses                 | 8874.00   |

**Running cost for Bridge course centre & VT centre**

|  |           |
|--|-----------|
| Electricity & water charges              | 91398.00  |
| Food for Children Bridge course centre   | 191342.00 |
| Maintenance cost of VT centre            | 6270.00   |
| Salary to Program Manager                | 24000.00  |
| Salary to Program staffs                 | 24000.00  |
| Salary to Residential Warden             | 93500.00  |
| Salary to Bridge Course Teacher          | 71500.00  |
| Salary to Computer Instructor            | 5000.00   |
| Salary to Tailoring Instructor           | 7000.00   |
| Salary to Watchman                       | 55000.00  |
| Salary to Cook                           | 55000.00  |
| Salary to Helpers                        | 88000.00  |
| Reimbursed Travelling expenses to staffs | 30990.00  |

**Salary & Honorarium:**

|                                 |           |
|---------------------------------|-----------|
| Honorarium to Project Director  | 130000.00 |
| Salary to Accountant            | 91000.00  |
| Salary to Office Assistant      | 15000.00  |
| Salary to Field workers         | 154000.00 |
| Salary to Programme Coordinator | 160000.00 |

**Travelling expenses:**

|                      |          |
|----------------------|----------|
| T.A to Field workers | 41000.00 |
|----------------------|----------|

**1642100.00**



For Women's Organisation in Rural  
Development,

✓ *Chitra*

Financial Trustee

*H. P. P. P. P. P.*

Managing Trustee

# **ANNEXURE - IV - DEPRECIATION OF ASSETS:**

[BLOCK: 10%]

## **FURNITURE ACCOUNT**

|                                   |          |         |
|-----------------------------------|----------|---------|
| WDV as on 01.04.2015              | 26500.74 |         |
| ADD: Additions                    | 34000.00 |         |
| LESS: Depreciation                | 6050.07  | 6050.07 |
| WDV as on 31.03.2016              | 54450.67 |         |
| <b>FURNITURE &amp; EQUIPMENTS</b> |          |         |
| WDV as on 01.04.2015              | 30043.19 |         |
| LESS: Depreciation                | 3004.32  | 3004.32 |
| WDV as on 31.03.2016              | 27038.87 |         |
| <b>MUSICAL INSTRUMENTS</b>        |          |         |
| WDV as on 01.04.2015              | 6658.91  |         |
| LESS: Depreciation                | 665.89   | 665.89  |
| WDV as on 31.03.2016              | 5993.02  |         |
| <b>ELECTRICAL &amp; FITTINGS</b>  |          |         |
| WDV as on 01.04.2015              | 5179.28  |         |
| LESS: Depreciation                | 517.93   | 517.93  |
| WDV as on 31.03.2016              | 4661.35  |         |

[BLOCK: 15%]

## **AIRCONDITIONERS**

|                             |         |        |
|-----------------------------|---------|--------|
| WDV as on 01.04.2015        | 6253.68 |        |
| LESS: Depreciation          | 938.05  | 938.05 |
| WDV as on 31.03.2016        | 5315.63 |        |
| <b>TVS 50 VEHICLE : [1]</b> |         |        |
| WDV as on 01.04.2015        | 4075.08 |        |
| LESS: Depreciation          | 611.26  | 611.26 |
| WDV as on 31.03.2016        | 3463.82 |        |
| <b>TVS 50 VEHICLE : [2]</b> |         |        |
| WDV as on 01.04.2015        | 4896.79 |        |
| LESS: Depreciation          | 734.52  | 734.52 |
| WDV as on 31.03.2016        | 4162.27 |        |
| <b>AQUA RO SYSTEM</b>       |         |        |
| WDV as on 01.04.2015        | 3868.30 |        |
| LESS: Depreciation          | 580.25  | 580.25 |
| WDV as on 31.03.2016        | 3288.06 |        |
| <b>MOTOR (1/2HP) SUGUNA</b> |         |        |
| WDV as on 01.04.2015        | 2462.57 |        |
| LESS: Depreciation          | 369.39  | 369.39 |
| WDV as on 31.03.2016        | 2093.18 |        |

[BLOCK: 60%]

## **COMPUTER & ACCESSORIES**

|                      |          |          |
|----------------------|----------|----------|
| WDV as on 01.04.2015 | 26857.19 |          |
| ADD: Additions       | 13000.00 |          |
| LESS: Depreciation   | 23914.31 | 23914.31 |
| WDV as on 31.03.2016 | 15942.88 |          |

Total Depreciation

37385.99



For Women's Organisation in Rural  
Development,  
Financial Trustee Managing Trustee



**ANNEXURE TO BALANCE SHEET AS ON 31.03.2016**

**Annexure - V:**

**ADVANCES(Unsecured)**

|                           |                  |             |
|---------------------------|------------------|-------------|
| Mercy, Kotagiri           |                  |             |
| Karuppan, Namakkal        | 85,000.00        |             |
| Rama, T.Gode              | 14,000.00        |             |
| Renida sarala, CLSB 10006 | 14,500.00        |             |
| A.Ayyam Perumal, Edapadi  | 50,000.00        |             |
| Tamilvani, Pallipalayam   | 12,500.00        |             |
| Philomina, Bangalore      | 13,000.00        |             |
|                           | <u>67,300.00</u> | 2,56,300.00 |

**Annexure - VI:**

**PROJECT GRANT RECEIVED IN ADVANCE: (Cr)**

|                            |                     |             |
|----------------------------|---------------------|-------------|
| SCINDeA Network-Yelagiri   |                     |             |
| TTK Grants                 | 21051.00            |             |
| TdH-Netherlands            | 3002.61             |             |
| TNHSP                      | 110.00              |             |
| PWDS / ALLIANCE CHAHA      | 1380.00             |             |
| PWDS / ALLIANCE CARE & SUP | 111.00              |             |
| TNVHA Grant                | 2,184.00            |             |
| EWDE Biogas Prog           | 19.00               |             |
| Geneva Global Prog         | 110,64,929.00       |             |
|                            | <u>23,10,309.00</u> | 13403095.61 |

**Annexure - VII**

**GENERAL ASSETS:**

|                                   |                |           |
|-----------------------------------|----------------|-----------|
| Air conditioner                   |                |           |
| Aqua RO Care system               | 5315.63        |           |
| Computers & Printers              | 3288.05        |           |
| Electrical & Fittings             | 15942.88       |           |
| Furniture Account                 | 4661.35        |           |
| Furniture & Equipments            | 54450.67       |           |
| Motor(1/2HP) Suguna               | 27038.87       |           |
| Musical Instruments               | 2093.18        |           |
| TVS 50 Vehicle -1 ( TN 28 J 9011) | 5993.02        |           |
| TVS XL Vehicle -1 (TN 28 M 4021 ) | 3463.82        |           |
|                                   | <u>4162.27</u> | 126409.74 |

**Annexure - VIII**

**SCINDeA NETWORK ASSETS:**

|   |                 |            |
|---|-----------------|------------|
| LCD Monitor                             |                 |            |
| Camera                                  | 60000.00        |            |
| Four Wheeler TATA SAFARI (TN 34 V 7333) | 7979.00         |            |
| Laptop                                  | 1098000.00      |            |
|   | <u>34990.00</u> | 1200969.00 |



For Women's Organisation in Rural  
Development,

V. Chitra  
Financial Trustee

H. Renida Simala  
Managing Trustee

Annexure - IX

**Terre des Hommes (TdH-NL) ASSETS:**

|                           |             |             |
|---------------------------|-------------|-------------|
| Computers & Accessories   | 400290.00   |             |
| Electrical & Fittings     | 210723.00   |             |
| Furniture & Fittings      | 239500.00   |             |
| Hostel Vessels            | 72600.00    |             |
| Printer & Scanner         | 32580.00    |             |
| RCC Building Phase I & II | 13016194.00 |             |
| Training Instruments      | 91374.00    |             |
| Vehicle                   | 358044.00   | 14421305.00 |

Annexure - X

**EWDE - BIOGAS ASSETS:**

|   |           |           |
|---|-----------|-----------|
| Four Wheeler TATA ACE MEGA -1 (TN 34 X 6915)  | 456584.00 |           |
| Vehicle -Two Wheeler / 9nos<br>(TN 34 X 2819, TN 34 X 2836, TN 34 X 2865,<br>TN 34 X 2784, TN 34 X 2808, TN 34 X 2814,<br>TN 34 X 2854, TN 34 X 2841, TN 34 X 2837) | 494550.00 | 951134.00 |

Annexure - XI

**GENEVA - GLOBAL ASSETS:**

|                                      |          |           |
|--------------------------------------|----------|-----------|
| Camera                               | 10000.00 |           |
| Laptop with Printer                  | 45000.00 |           |
| LCD Projector                        | 25000.00 |           |
| Vehicle - Two Wheeler ( TN34 X 0758) | 60000.00 | 140000.00 |

**ANNEXURE TO BALANCE SHEET AS ON 31.03.2015**

Annexure - XII

**RECEIVABLE : PROJECT GRANT (Dr)**

|   |          |          |
|---|----------|----------|
| APAC-VHS/USAID                            | 49080.89 |          |
| TNVHA -Chennai                            | 500.00   |          |
| CHAI Prog Grant                           | 1609.00  |          |
| TN Corporation for Women Dev.Ltd, Chennai | 10185.00 |          |
| UNODC G-86 Grant                          | 9000.00  |          |
| TANSACS Chennai                           | 6358.00  | 76732.89 |

Annexure - XIII

**Staff Advance ( CDM BIOGAS Staffs)**

|                                  |           |             |
|----------------------------------|-----------|-------------|
| J.Arun Prasad Bhavani            | 10,000.00 |             |
| Balarama krishna G, Pallipalayam | 20,000.00 |             |
| Gowtham Prasath, G Erode         | 10,000.00 |             |
| Humayun Batsha P Pappampalayam   | 10,000.00 |             |
| Jagadeesan Anthiyur              | 10,000.00 |             |
| Manikandan P Mettur              | 10,000.00 |             |
| Murugesan A, Namakkal            | 10,000.00 |             |
| Pandu Rangan , Bhavani           | 10,000.00 |             |
| Praveen Kumar, Sankagiri         | 10,000.00 |             |
| Sathish Kumar S, Bhavani         | 10,000.00 | 1,10,000.00 |



For Women's Organisation in Rural  
Development,

✓ *Chitra* *P. Renuka Prasad*  
Financial Trustee Managing Trustee

Annexure - XIV: Cash on Hand

|                           |         |         |
|---------------------------|---------|---------|
| <b>General Cash Book</b>  |         |         |
| Cash                      | 868.32  |         |
| <b>Domestic Cash Book</b> |         |         |
| Cash GoI-NCLP             | 39.00   |         |
| Cash Women Development    | 197.10  |         |
| Cash TNVHA                | 19.00   |         |
| <b>Foreign Cash Book</b>  |         |         |
| Cash PWDS ( Care&Supp)    | 2184.00 |         |
| Cash GENEVA               | 4418.00 |         |
| Cash SCINDeA EED          | 100.00  |         |
| Cash TdH RF               | 272.00  |         |
| Cash PWDS WAD             | 111.00  |         |
| Cash (Biogas Book)        | 277.00  | 8485.42 |

Annexure - XV: Cash at Bank

|                                      |             |             |
|--------------------------------------|-------------|-------------|
| Corporation Bank SB 5411             | 144774.24   |             |
| <b>Domestic Grant: Bank account</b>  |             |             |
| Corporation Bank SB 7815             | 10780.80    |             |
| Corporation Bank SB 2532             | 125433.16   |             |
| Bank of Baroda SB 4152100004677      | 18497.00    |             |
| <b>Foreign Grant: Bank account</b>   |             |             |
| Corporation Bank SB 2533             | 65426.00    |             |
| Corporation Bank Sub accountSB 13330 | 20951.00    |             |
| Corporation Bank Sub accountSB 14464 | 3583.64     |             |
| Corporation Bank Sub accountSB 16766 | 2305891.00  |             |
| Corporation Bank Sub accountSB 16859 | 11064929.00 | 13760265.84 |
| HDFC Bank A/c                        | 2125.52     |             |



For Women's Organisation in Rural  
Development,

*V. Chitra* *H. Sindhu Priya*  
Financial Trustee Managing Trustee



**S. Sachidanandam**, B.Sc., F.C.A., (B.L.)

CHARTERED ACCOUNTANT

Prop: M/s. Sachidanandam & Co.,

Membership No. 20427

21, Nadu Street, ERODE - 638 001. 0424 - 2255831, (R) 2260085

Date : 07/07/2016

### AUDITOR'S REPORTS

I have audited the attached Receipts and Payments of **WOMEN'S ORGANISATION IN RURAL DEVELOPMENT-[WORD]**, 7C, Andikadu, Vedarasampalayam Road, Agraharam (Po), Pallipalayam- 638 008, Namakkal District for the period 1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2016. These financial statements are the responsibility of the Institution Management. My responsibilities to express an opinion of these financial statements based on my audit.

I have conducted my audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. 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. I believe that my audit provides a reasonable basis of my opinion.

Further to my comments above, I report that:

- Separate and proper books of accounts as is considered necessary for the purpose of audit, have been maintained.
- The project funds have been exclusively used for the purposes of the project in accordance with the Agreement of Cooperation, the Letter of Approval and the schedule of Budgeted Expenses and Source of Income.
- I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.
- The Receipts and Payments Account referred to in this report are in the books of account.

Place: Erode

Date: 07/07/16



  
(S.SACHIDANANDAM)  
Chartered Accountant



**S. Sachidanandam**, B.Sc., F.C.A., (B.L.)

CHARTERED ACCOUNTANT

Prop: M/s. Sachidanandam & Co.,

Membership No. 20427

21, Nadu Street, ERODE - 638 001. 0424 - 2255831, (R) 2260085

Date : 07/07/2016

To

**WOMEN'S ORGANISATION IN RURAL DEVELOPMENT-[WORD],**  
7C, Andikadu, VEDIARASAMPALAYAM ROAD,  
AGRAHARAM (Po), PALLIPALAYAM- 638 008, NAMAKKAL DISTRICT

Sub: Report to the Management for the period from 1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2016.

Dear Sir/Madam,

As part of our audit of ' **WOMEN'S ORGANISATION IN RURAL DEVELOPMENT-[WORD], 7C, Andikadu, VEDIARASAMPALAYAM ROAD, AGRAHARAM (Po), PALLIPALAYAM- 638 008, NAMAKKAL DISTRICT** for the period 1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2016, we have evaluated the Internal control system to the extent we considered necessary under generally accepted auditing standards. This is done to establish a basis for reliance on system and determining the nature, timing and extent of other auditing procedures necessary to express an opinion on the financial statements. This study was conducted to determine whether the internal control system is adequate and commensurate with the size of the organization and its activities.

We have identified the areas where financial management and internal control could be strengthened. Memorandum of observation and recommendation is enclosed for your information and consideration.

We would be pleased to discuss or to respond to any questions at your convenience.

Sincerely,

  
( S.SACHIDANANDAM )

Chartered Accountant



Place: Erode

Date: 07/07/2016



## AUDIT OBSERVATIONS

We have audited the attached accounts of **WOMEN'S ORGANISATION IN RURAL DEVELOPMENT-[WORD]**, 7C, Andikadu, Vedarasampalayam Road, Agraharam (Po), Pallipalayam- 638 008, Namakkal District for the period 1<sup>st</sup> April 2015 to 31<sup>st</sup> March 2016 and are pleased to give our observations.

❖ Accounting Policy

Accounting concept:

Accounts are prepared on cash basis.

❖ Book keeping and Accounting

Computerized books of accounts are being maintained using the accounting software Tally 9, balanced and tallied. Separate books (company) have been opened in Tally.

a) Book Keeping:

Books are properly maintained and tallied everyday using Tally 9. It is a good practice and should be continued.

b) Narrations:

We noticed that some narrations are not clearly mentioned in the books of accounts. We recommend to provide clear narrations for every transaction in the books of accounts.

c) Vouchers:

We observed that vouchers are properly filed and serially arranged. All vouchers along with the supporting documents have been checked by the authorized person and the same scrutinized by them payment approval.

d) Fixed Assets Register:

The Trust maintained a Fixed Asset Register and it is updated with following details, Name of the Asset, Date of Purchase, Value of Asset, Details of depreciation, W.D.V Value and details of disposal.

e) Reconciliation of computerized Cash and Subsidiary books.

We noticed that subsidiary books like cash book and Program advance register were tallied with computerized book. This is good practice and should be continued.





**f) Cheque Register:**

During the course of audit time we verified that cheque register is properly updated. This is good practice and should be continued.

❖ **Cash payments:**

At the time of audit we noticed that some of the payments were made by cash instead of cheques. We recommend that as far as possible payments should be made by cheques or bank transfers. Wherever possible online payment also be made for services like use of internet, payment of electricity and telephone bills.

❖ **Statutory Payments:**

During the course of Audit, details of TDS, IT and Insurance, Welfare scheme remittance as whole organization were verified.

❖ **Internal control:**

At the time of audit we noticed that all payments was authorized by the Director and such orders were placed after comparing quotations from different suppliers(minimum 3 quotations).

❖ **Bank Account:**

The Bank Balance confirmation letter was produced by the Organisation.

❖ **Documentation and Processing of Programme Expenses:**

We noticed that the Trust is regularly preparing the financial report and progress reports which covers activities, output & outcome of the project along with photographs from the beneficiaries.

