

B. Mohanty & Co
CHARTERED ACCOUNTANTS
LINK ROAD, CUTTACK - 753012
Email: kachhapa@gmail.com

AUDITOR'S REPORT

We have examined the Balance sheet of "FRIEND'S ASSOCIATION FOR RURALRECONSTRUCTION (FARR), At/Po- Biswanathpur, Dist. Kalahandi, Odisha Pin- 766020, INDIA as at 31st March 2022 and the Income & Expenditure account and the Receipts & Payments account for the year ended on that date annexed hereto and report that :-

1. That we have obtained all the information and explanations which are to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion, proper books of accounts as required by law have been kept by the society so far it appears from our examination of the books.
3. The Balance sheet and Income and Expenditure Accounts and the Receipt and Payment dealt with by this report are in agreement with the books of accounts.
4. In our opinion and to the best of our information and according to the explanations given to us, subject to the notes on Accounts attached hereto, the accounts give a true and fair view in the case of Balance Sheet of the state of affairs of the Society as at 31st March'2022.
5. The grants received by the Society has received Rs.8977260.00 have been spent Rs. 1005783.10 utilized for the purpose of which the same were meant. Rs. 1098130.10 has been spent form the previous year balance.

for B. MOHANTY & CO.,
CHARTERED ACCOUNTANTS,

(B. MOHANTY, F. C. A.)

Place: Cuttack

DATE: 21/9/2022

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FRIENDS ASSOCIATION FOR RURAL RECONSTRUCTION
At/Po- BISWANATHPUR, DIST:- KALAHANDI-766020, ORISSA

NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH'2022 FOR THE
PART OF THE ACCOUNTS

Significant Accounting Policies :

- A) Society follows the cash system of accounting and no provisions are made for the outstanding incomes or expenditures.
- B) No depreciation is provided and the balances of fixed assets are shown at cost of acquisition or construction.

for B. MOHANTY & CO.,
CHARTERED ACCOUNTANTS,

(B. MOHANTY. F. C. A.)

Place: Cuttack

DATE: 21/9/2022

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FRIENDS ASSOCIATION FOR RURAL RECONSTRUCTION
 AT/PO- BISWANATHAPUR, DIST- KALAHANDI, ODISHA - 766020, INDIA

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF F.C & GENERAL FUND
FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022

| RECEIPT | AMOUNT | TOTAL | PAYMENT | AMOUNT | TOTAL |
|--|--------------|--------------------|---|--------------|----------------------|
| Opening Balance | | | | | |
| Cash in Hand | | | Bank Commission | | |
| F.C FUND | 20,969.61 | | F.C FUND | 649.00 | |
| LOCAL FUND | 42,241.11 | 63,210.72 | LOCAL FUND | 565.22 | 1214.22 |
| Cash at Bank | | | MUNIGUDA PROJECT | | |
| F.C FUND | 801,739.63 | 2,034,697.95 | Local Fund | | |
| LOCAL FUND | 1,232,958.32 | | OTELP Gudari Programme | 1,812,706.00 | |
| GRANT ACCOUNT | | | OPELIP Parsali Praogramme | 4,845,923.00 | |
| LOCAL FUND | | | NABARD Programme | | |
| Muniguda Project | | | Pandramunda,Kutunipadar & Banipanga Admin. Cost | 410,091.00 | |
| OTELP Gudari | 1,808,281.00 | | CBP KaramahanAdmini cost | 98,880.00 | |
| OPELIP Parsali, K.Singpur | 4,845,570.00 | | CBP Baramahula admini.cost | 81,236.00 | |
| CCA Pandramunda NABARD | 423,598.00 | | | | |
| NABARD Karamhan& Baramahula FIP & Net planning | 284,738.00 | | Baramahula FIP & Net panning | 121,039.72 | |
| DDA ATMA Rayagaga19-20 | 826,800.00 | | Karamahan FIP & Net planning | 133,290.72 | |
| DDA ATMA Rayagaga Aspiration | 52,200.00 | 8,241,187.00 | PKVY 2019-20 Programme | 804,500.00 | |
| NAWO SHG & VRP | 199,330.00 | 199,330.00 | PKVY AspirationProgramme | 50,000.00 | 8357666.44 |
| Management cost OPELIP | 225,000.00 | 225,000.00 | LOCAL FUNDExpences | | |
| Miscellaneous receipt | 211,540.00 | 211,540.00 | Muniguda project | 779,394.00 | |
| Hindol Project | | | Hindol Project | 114,337.20 | 893731.20 |
| NABARD LEDP | 58,000.00 | 58,000.00 | Loan & advance | | |
| House Rent | 51436.00 | 51,436.00 | Muniguda project | 129,969.00 | 129,969.00 |
| | | | Refund Principal & Interest to | | |
| Local Fund | | | DKDA OPELIP Parsali | 270,899.00 | 270,899.00 |
| Bank interest | | | Fixed Assets | | |
| Muniguda project | 22,739.00 | | Laptop,FARR muniguda | 42,999.00 | 42999 |
| Hindol Project | 726.00 | 27,205.00 | Closing Balance:- | | |
| Kalahandi Project | 3,740.00 | | Cash in Hand | | |
| F.C FUND | | | F.C Fund | 20,969.61 | |
| Bank intrest | | | Local Fund | 40,442.91 | 61,412.52 |
| Muniguda project | 132.00 | | | | |
| Hindol Project | 32.00 | | Cash at Bank | | |
| Kalahandi Project | 19,396.00 | 19,560.00 | F.C Fund | 820,650.63 | |
| | | | Local Fund | 552,624.66 | 1,373,275.29 |
| GRAND TOTAL:- | | 11131166.67 | GRAND TOTAL:- | | 11,131,166.67 |

CUTTACK

DATE - 21.09.22



EXAMINED AND FOUND CORRECT

For B. MOHANTY & CO.,
 CHARTERED ACCOUNTANTS.

(B. MOHANTY & CO. A.)

B.Mohanty & Co
CHARTERED ACCOUNTANTS
 LINK ROAD, CUTTACK - 753012, ORISSA
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FRIENDS ASSOCIATION FOR RURAL RECONSTRUCTION
AT/PO- BISWANATHAPUR, DIST- KALAHANDI, ODISHA - 766020, INDIA
CONSOLIDATED INCOME AND EXPENDITURE STATEMENT OF FARR FC & GENERAL ACCOUNT
Period from 1st April 2021 to 31st March 2022

| EXPENITURE | AMOUNT | TOTAL | INCOME | AMOUNT | TOTAL |
|------------------------------|---------------------|---------------------|-------------------------------|---------------------|---------------------|
| <u>Bank Commission</u> | | | <u>GRANT ACCOUNT</u> | | |
| F.C FUND | 649.00 | | | | |
| LOCAL FUND | 565.22 | 1214.22 | <u>LOCAL FUND</u> | | |
| <u>MUNIGUDA PROJECT</u> | | | Muniguda Project | | |
| Local Fund | | | OTELP Gudari | 1,808,281.00 | |
| OTELP Gudari Programme | 1,812,706.00 | | OPELIP Parsali, K.Singpur | 4,845,570.00 | |
| OPELIP Parsali Praogramme | 4,845,923.00 | | CCA Pandramunda NABARD | 423,598.00 | |
| NABARD Programme | | | NABARD Karamhan& | 284,738.00 | |
| CCA Kutunipadar | 2,345.00 | | Baramahula FIP & Net planning | | |
| CCA Banipanga | 33,629.00 | | | | |
| CCA Pandramunda Admin. | | | DDA ATMA Rayagaga19-20 | 826,800.00 | |
| Cost | 374,117.00 | | DDA ATMA Rayagaga | 52,200.00 | 8,241,187.00 |
| CBP KaramahanAdmini cost | 98,880.00 | | Aspiration | 199,330.00 | 199,330.00 |
| CBP Baramahula admini.cost | 81,236.00 | | NAWO SHG & VRP | | |
| Baramahula FIP & Net panning | 121,039.72 | | | | |
| Karamahan FIP & Net planning | 133,290.72 | | Management cost OPELIP | 225,000.00 | 225,000.00 |
| PKVY 2019-20 Programme | 804,500.00 | | Miscellaneous receipt | 211,540.00 | 211,540.00 |
| PKVY AspirationProgramme | | | Hindol Project | | |
| LOCAL FUNDExpences | | | <u>NABARD LEDP</u> | 58,000.00 | 58,000.00 |
| <u>Muniguda project</u> | 779,394.00 | 835766.44 | House Rent | 51436.00 | 51,436.00 |
| Hindol Project | 114,337.20 | 893731.20 | Local Fund | | |
| | | | Bank interest | | |
| F.C Fund | | | <u>Muniguda project</u> | 22,739.00 | |
| Excessof income | | | Hindol Project | 726.00 | |
| <u>Over expenditure</u> | 18,911.00 | 18911.00 | Kalahandi Project | 3,740.00 | 27,205.00 |
| | | | <u>F.C FUND</u> | | |
| | | | <u>Bank intrest</u> | | |
| | | | <u>Muniguda project</u> | 132.00 | |
| | | | Hindol Project | 32.00 | |
| | | | Kalahandi Project | 19,396.00 | 19,560.00 |
| | | | <u>General Fund</u> | | |
| | | | Excess of Expenditure over | | |
| | | | income | 238,264.86 | 238,264.86 |
| GRAND TOTAL | 9,271,522.86 | 9,271,522.86 | GRAND TOTAL | 9,271,522.86 | 9,271,522.86 |

CUTTACK
 DATE 21.09.22



EXAMINED AND FOUND CORRECT

for B. MOHANTY & CO.
 CHARTERED ACCOUNTANTS.

(B. MOHANTY, F. C. A.)

B. Mohanty
 Secretary

Friends Association for Rural Reconstruction

B.Mohanty & Co
CHARTERED ACCOUNTANTS
 LINK ROAD, CUTTACK - 753012, ORISSA
 email : kachhapa@gmail.com

FRIENDS ASSOCIATION FOR RURAL RECONSTRUCTION (FARR)
AT/P.O.-BISWANATHPUR, DIST-KALAHANDI-76020, ORISSA, INDIA

CONSOLIDATED BALANCE SHEET OF F.C & GENERAL ACCOUNT AS AT 31ST MARCH-2022

| LIABILITY | AMOUNT | TOTAL AMOUNT(RS) | ASSETS | AMOUNT | TOTAL AMOUNT(RS) |
|--|--------------|---------------------|------------------------------------|--------------|---------------------|
| Capital Fund: | | | <u>FIXED ASSETS</u> | | |
| <u>F.C Fund : Balance as per last A/C</u> | 7,622,490.38 | | F.C FUND | 6366525.39 | 6,366,525.39 |
| <u>Add Excess of Income Over Expenditure</u> | 18,911.00 | 7,641,401.38 | Local Fund | 2420263.00 | |
| <u>GENERAL LOCAL FUND</u> | | | Local Fund Add During this Year | 42,999.00 | 2,463,262.00 |
| <u>Local Fund</u> | 447,527.84 | | | | |
| <u>Less Refund of Principal & Intrest to DKDA Parsali account</u> | (270,899.00) | | | | |
| <u>Less- EXESS of EXPenditure OVER Income</u> | (238,264.86) | (61,636.02) | <u>Loan & Advance</u> | | |
| <u>Balance of Restricted of JDTT Fund (As Per Last A/C) Kalahandi</u> | 277,657.00 | 277,657.00 | F.C FUND | 376,828.30 | |
| <u>Advance From Buyer for Sale of Land F.C</u> | 2,000,000.00 | 2,000,000.00 | Local Fund | 360,762.80 | 737,591.10 |
| | | | Localfund TDS Diposit by OFSDP | | 63,883.00 |
| <u>CPF</u> | | | | | |
| <u>F.C FUND</u> | 12,561.40 | 12,561.40 | <u>R.L.F :</u> | | |
| <u>Local Fund (Staff Development</u> | 61,821.00 | 61,821.00 | <u>CARE : R.L.F (F.C)</u> | 371,928.00 | |
| <u>Village Committee</u> | | | Revolving Fund F.C | 30,701.53 | 402,629.53 |
| <u>F.C FUND</u> | 249,244.00 | | F.C Fund | | |
| <u>Local Fund</u> | 41,000.00 | 290,244.00 | Advance to Sundarga | 2,890,055.00 | 2,890,055.00 |
| <u>Loan Shedule B</u> | | | Local Fund | | |
| <u>F.C FUND</u> | 462,258.15 | | Security Deposite | 152,100.00 | 152,100.00 |
| <u>Local Fund</u> | 2,099,438.39 | | | | |

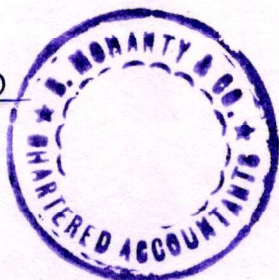


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| | | | | | |
|---|--------------|----------------------|------------------------------------|------------|----------------------|
| Less during the year 21-22 | (129,969.00) | 2,431,727.54 | BALANCE AS PER SCHEDULE - 2 | | |
| | | | <u>Cash In Hand</u> | | |
| Staff Development | | 27,500.00 | F.C FUND | 20,969.61 | |
| <u>R.L.F</u> | | | Local Fund | 40,442.91 | 61,412.52 |
| F.C FUND | 107,193.53 | | | | |
| Local Fund | 1,212,453.00 | | <u>Cash at Bank</u> | | |
| Local Fund (RLF M.Net & Oil) | 65,513.00 | 1,385,159.53 | F.C FUND | 820,650.63 | |
| Local Fund Payable as per last A/C | 39,298.00 | 39,298.00 | Local Fund | 552,624.66 | 1,373,275.29 |
| F.C FUND | | | | | |
| Sundergarah Project Suspence Credited to Bank | 405,000.00 | 405,000.00 | | | |
| TOTAL | | 14,510,733.83 | TOTAL | | 14,510,733.83 |

CUTTACK

DATE - 21.09.22



EXAMINED AND FOUND CORRECT

For B. MOHANTY & CO.,
CHARTERED ACCOUNTANTS,

(B. MOHANTY, F. C. A.)

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Secretary
Friends Association for Rural Reconstruction