

**B. Mohanty & Co.**  
**CHARTERED ACCOUNTANTS**

Link Road, Cuttack-753012, Odisha  
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FRN : 321125E  
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## **AUDITOR'S REPORT**

We have examined the Balance sheet of "**FRIEND'S ASSOCIATION FOR RURAL RECONSTRUCTION (FARR)**", Plot No- N-6/474, IRC Village, Nayapalli, Bhubaneswar, Odisha Pin- 751015, INDIA as at 31<sup>st</sup> March 2023 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'2023.
5. The grants received by the Society have been utilized for the purpose of which the same were meant.

Place: Cuttack  
DATE: 17.10.2023

**for B. MOHANTY & CO.**  
**CHARTERED ACCOUNTANTS,**

**(B. MOHANTY. F. C. A.)**  
M. No. 056217

**FRIENDS ASSOCIATION FOR RURAL RECONSTRUCTION**  
**PLOT NO- N-6/474, IRC VILLAGE, NAYAPALLI, ODISHA, PIN-751015**

**NOTES TO ACCOUNTS FOR THE YEAR ENDED 31st MARCH'2023**  
**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.

Place: Cuttack  
DATE: 17.10.2023

**FOR B. MOHANTY & CO.**  
**CHARTERED ACCOUNTANTS,**

**B. MOHANTY, F. C. A.,**  
**M. No. 056217**

**FRIENDS ASSOCIATION FOR RURAL RECONSTRUCTION (FARR)**  
PLOT NO: N-6/474, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA, PIN-751015  
**CONSOLIDATED BALANCE SHEET OF F.C & GENERAL ACCOUNT AS ON 31ST MARCH 2023**

LIABILITY	AMOUNT	TOTAL AMOUNT(RS)	ASSETS	AMOUNT	TOTAL AMOUNT(RS)
<b>Capital Fund:</b>			<b>FIXED ASSETS</b>		
<b>F.C Fund : Balance as per last A/C</b>	7,641,401.38		F.C FUND	6366525.39	4,332,588.96
<b>Less Excess of expenditure over income</b>	(2,034,421.43)	5,606,979.95	less during the year	2033936.43	
<b>GENERAL LOCAL FUND</b>			Local Fund	2463262.00	
<b>Local Fund</b>	(61,636.02)		Less during the year	422,897.00	2,040,365.00
<b>Add adjustment</b>					
<b>Donation</b>	1,022,228.00				
<b>Hindol project loan advance adjustment</b>	434,595.00				
<b>Less- Excess of expenditure over Income</b>	-789445.47	605,741.51	<b>Loan &amp; Advance</b>		
			F.C FUND	376,828.30	
	277,657.00	277,657.00	Less during this year	(355,079.30)	21,749.00
Advance From Buyer for Sale of Land F.C	2,000,000.00	2,000,000.00	Local Fund	360,762.80	
<b>CPF</b>			Less during the year	347,480.05	
F.C FUND	12,561.40		Add during the year	50,000.00	63,282.75
Less CPF	(12,561.40)		<b>R.L.F :</b>		
Local Fund ( Staff Development	61,821.00	61,821.00	<b>CARE : R.L.F ( F.C )</b>	371,928.00	
<b>Village Committee</b>			<b>Less during the year</b>	371,928.00	-
F.C FUND	249,244.00		Revolving Fund F.C	30,701.53	
Less village committee paid	(230,899.00)	18,345.00	Less during the year	30,701.53	-
<b>Loan Shedule B</b>			F.C Fund		
F.C FUND	462,258.15		Advance to Sundargarah Surat jaysingh	2,890,055.00	2,890,055.00
Less Refund	(407,054.90)	55,203.25	Local Fund		
Local Fund	1,969,469.39		Security Deposite	152,100.00	152,100.00
Add during the year	497,500.00		TDS OSFDC	63,883.00	63,883.00
Less during the year 21-22	(826,950.05)	1,640,019.34			
Staff Development	27,500.00	27,500.00			
<b>R.L.F</b>			<b>BALANCE AS PER SCHEDULE - 2</b>		
F.C FUND	107,193.53		<b>Cash In Hand</b>		
Less during the year	(107,193.53)		F.C FUND	20,969.61	20,969.61
Local Fund	1,212,453.00		Local Fund	2,987.72	2,987.72
less during this year	(1,022,228.00)	190,225.00			
Local Fund (RLF M.Net & Oil)	65,513.00	65,513.00			9,587,981.04
Village committee deposit	41,000.00	41,000.00	<b>Cash at Bank</b>		
<b>Local Fund Payable as per last A/C</b>	39,298.00	39,298.00	F.C FUND	820,165.63	
F.C FUND			Local Fund	626,156.38	1,446,322.01
Sundergarah Project Suspence Credited to Bank	405,000.00	405,000.00			
<b>TOTAL</b>	<b>11,034,303.05</b>	<b>11,034,303.05</b>	<b>TOTAL</b>		<b>11,034,303.05</b>



*Gramkhy Swamy*  
**Secretary**  
Friends Association for Rural Reconstruction

PLACE : CUTTACK  
DATE : 17.11.23

R. MOHANTY & CO.  
CHARTERED ACCOUNTANTS.  
EXAMINED AND FOUND CORRECT



**FRIENDS ASSOCIATION FOR RURAL RECONSTRUCTION (FARR)**  
**PLOT NO: N-6/474, IRC VILLAGE, NAYAPALLI, BHUBANESWAR, ODISHA, PIN-751015**  
**CONSOLIDATED INCOME AND EXPENDITURE STATEMENT OF FARR FC & GENERAL ACCOUNT**  
**Period from 1st April 2022 to 31st March 2023**

EXPENDITURE	Amount	TOTAL	INCOME	Amount
<b>Bank Commission</b>			<b>GRANT ACCOUNT</b>	
F.C FUND	649.00	649	<b>LOCAL FUND</b>	
<b>Grant</b>			Muniguda Project	
<b>MUNIGUDA PROJECT</b>			OTELP Plus ITDA Gunupur	984,864.90
Local Fund			OPELIP DKDA Parsali	5,579,792.00
Odisha Tribal Empowerment livelihood programme	1,031,197.00		NABARD BHUBANESWAR	1,298,147.00
Odisha PVTG Empowerment & livelihood Improvement programme	5,418,669.72			42,000.00
NABARD Watershed Programme	1,413,898.00	7863764.72	NYK	217,500.00
Odisha Millet Mission Programme	838,173.00	838173.00	Miscellaneous Receipt Management Cost	300,000.00
Muniguda Gen expenses	469,688.50	469688.50	Odisha Millet mission	998,142.00
Youth leadership camp NYK	42,000.00	42000.00	<b>General</b>	
Hindol general programme expenses			Bank interest	20,473.00
Training expenses New PRI members	372,685.96	372685.96	F.C Bank interest	164.00
Goshala programme	93,300.00	93300.00		
General expenses	30,800.00	30800.00	Local Fund	
Other programme expenses	97,055.19	97055.19	excess of Expenditure over Income	789445.47
Discarded Assets writtenoff				
General A/c fund	422,897.00			
F.C A/C fund	2,033,936.43	2,456,833.43	F.C Fund	
			Excess of expenditure over income	2,034,421.43
<b>GRAND TOTAL</b>	<b>12,264,949.80</b>	<b>12,264,949.80</b>	<b>GRAND TOTAL</b>	<b>12,264,949.80</b>

PLACE: CUTTACK  
DATE: 17.10.23



EXAMINED AND FOUND CORRECT

**For B. MOHANTY & CO.**  
**CHARTERED ACCOUNTANTS,**

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

*Bramha Swam*

**Secretary**  
**Friends Association for Rural Reconstruction**

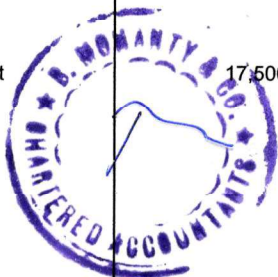
# FRIENDS ASSOCIATION FOR RURAL RECONSTRUCTION

PLOT NO: N-6/474, IRC VILLAGE , NAYAPALLI, BHUBANESWAR, ODISHA, PIN-751015

## CONSOLIDATED RECEIPT AND PAYMENT STATEMENT OF FARR GENERAL and FC ACCOUNT

Period from 1st April 2022 to 31st March 2023

Receipt	Amount	TOTAL	Payment	Amount	TOTAL
Opening Balance			Odisha Tribal Empowerment Livelihood programme.		
Cash in handFC	20,969.61		Community empowerment	79,200.00	
Cash at Bank FC	820,650.63	841,620.24	Honorarium to programme exports	720,000.00	
Cash in Hand General	40,442.91		TA to Experts	90,000.00	
Cash at Bank General	552,624.66	593,067.57	VDLP Preparation	10,000.00	
Genera Fund					
GRANT IN AID					
OTELP Plus GudariA/C	1,009,200.00		FNGO Office running cost	120,000.00	
Refund to ITDA	(24,335.10)	984,864.90	EPA Activity	11,997.00	1,031,197.00
OPELIP Parsali A/C	5,586,500.00				
Refund to DKDA	-6708.00	5,579,792.00			
NABARD Grant IN AID			<u>NABARD Watershed</u>		
CBP Baramahula	85,417.00		Administrative expenses	131,600.00	
CBP Karamahan	85,486.00		CBP Baamahula	11,500.00	
CCA Pandramunda	502,500.00		FIP & net Planning	253,800.00	
FIP Baramahula & karamahan	624,744.00	1,298,147.00	Programme staff Cost	1,016,998.00	1,413,898.00
Reiumbershment			<u>Muniguda Gen Expenses</u>		
NYK	42,000.00	42,000.00	Monitoring Cost	318,002.00	
HINDOL PROJECT			Tour & Travel	22,586.00	
Odisha Millet Mission	998,142.00	998,142.00	Rent & Repair	71,000.00	
			Insurance & maintenance	20,335.00	
			Miscellaneous expenses	20,000.00	
			Capacity building	17,500.00	
			Bank charges	265.50	469,688.50
			<u>Odisha PVTG</u>		
			Empowerment ,Livelihood		
			Improvmnt Programe		
Bank Interest Local Fund			NGO Travel O &M cost	780165.00	
Munigua Project	12,529.00		User charges of Motor Bike	72000.00	
Kalahandi Project	3,755.00		CRP allowance	256000.00	
			Management cost	300000.00	
			Honurarium Programme expert	2316000.00	
Hindol Project	4,189.00	20,473.00	CRP(1 for 2-3 Villages)	1152000.00	
FC Fund	164.00	164.00	Project Assistance cum Accountant	180000.00	
			SHG & awareness camp	362,500.00	
Local fund			Bank charges	4.72	5418669.72
			Reumbershment expenses		
Micellaneous Receipt/ Donatin			Youth leadership Camp		
Muniguda project	200,000.00		NYK	42,000.00	42000.00
Management Cost	300,000.00	500,000.00			
			<u>ODISHA Millet Mission</u>		
			Programme		
			Salary to staff	379583.00	
			Travel expenses	56093.00	
			FA hief functionary cost	28000.00	
Micellaneous receipt	17,500.00	17,500.00	Training Meeting and reveiw	332497.00	
			Office Rent	17500.00	
			Comunication		
			( Telephone&Internet )	10500.00	
			Office maintenance & Printing material	14000.00	838173.00



Local Fund loan & advance Hindol project Received during this year	497,500.00	497,500.00	<b>Gosala Programme General Expenses</b>	93300.00	93300.00
			Travel expenses	16733.00	
			Printing Stationaries	3124.00	
			Miscellaneous expenses	10943.00	30800.00
			<b>SIRD Training Programme Expenses</b>		
			Resource person fee	109,260.00	
			Word members seating charge	263,400.00	
			Bank Chargd	25.96	372,685.96
			<b>Kalahandi Project</b>	63,502.22	
			Sundargarh project expenses	149.50	
			Balangir programme expenses	28642.82	
			Feeral expenses	2334.00	
			State coordination expenses	2426.65	97,055.19
			Advance paid	50,000.00	
			Loan refund	44,875.00	94,875.00
			<b>F.C Fund</b>		
			Bank charges	649.00	649.00
			Toatal		
			Cach in hand FC	20,969.61	
			Cash at Bank FC	820,165.63	841135.24
			Cash in hand	2,987.72	
			Cash at Bank	626,156.38	626156.38
<b>GRAND TOTAL</b>	<b>11,373,270.71</b>	<b>11,373,270.71</b>	<b>Grand Total</b>	<b>11,373,270.71</b>	<b>11,373,270.71</b>

PLACE : CUTTACK  
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