



AUDITOR'S REPORT

Report on the financial statements

We have audited the accompanying financial statements of WOMEN'S ORGANIZATION FOR SOCIO-CULTURAL AWARENESS (WOSCA) of Mandua, Keonjhar, Odisha-758014, which comprise the Balance Sheet as at 31 March 2020, and the Statement of Income and Expenditure for the period from 1 April 2019 to 31 March 2020, and a summary of significant accounting policies and other explanatory information.


Management's responsibility for the financial statements

Trust management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the trust in accordance with the accounting principles generally accepted in India, including accounting standards. This responsibility also includes the maintenance of adequate accounting records in accordance with the Accounting Standards as prescribed by ICAI for safeguarding of the assets of the Institution and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; This responsibility further includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimation


E.B. Member
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa



Thank you
Secretary
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
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made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information 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 Institution as at 31 March 2020, and
- b. In the case of the Statement of Income and Expenditure, of the excess of income over expenditure for the period from 1 April 2019 to 31 March 2020.

We report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion proper books of account as required by law have been kept by the trust so far as appears from our examination of those books.
- c) The balance sheet, statement of income and expenditure dealt with by this report are in agreement with the books of account.
- d) The balance sheet and statement of income and expenditure dealt with by this report comply with the accounting standards issued by The Institute of Chartered Accountants of India, so far as applicable.



Date: 09-11-2020

Place: Cuttack

For B. N. MISRA & CO
CHARTERED ACCOUNTANTS
FRN: 321095E

CA A.K. BARDHAN FCA
PARTNER
Membership No.: 052769
UDIN: 20052769AAAACU4163

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- Mandua, Keonjhar, Orissa

WOMEN'S ORGANIZATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)

Mandua, Keonjhar, Odisha-758014

ORISSA, INDIA.

NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET FOR THE YEAR ENDED ON 31.03.2020

A. STATUS AND NATURE OF THE ORGANISATION

Women's Organisation for Socio-Cultural Awareness (WOSCA) is registered under the Society Registration Act 1860 and Foreign Contribution Regulation Act (FCRA). The Organisation has also been granted 12AA & 80G of the Income Tax Act. The registered office of the Organisation is situated at Mandua, Keonjhar, Odisha-758014, ODISHA, INDIA.

The principal activities of the Organisation are the promotion and well-being of the society, Community welfare or development, augmentation of livelihood, strengthening of local governance system, promotion and advancement of child rights, provision of maternal, newborn and child health care and medical facilities which encompass establishing, maintaining, running, operating, managing, administering and supporting of educational institutions, schools, libraries, medical clinics for the benefit of the community at a large.

B. BASIS OF PREPARATION

B.1. Statement of compliance

These financial statements are prepared in accordance with approved accounting standards as applicable in India.

B.2. Basis of measurement


These financial statements have been prepared under the historical cost convention.

B.3. Functional and presentation currency

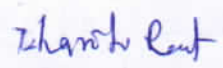
These financial statements are presented in INR which is the Organisation functional and presentation currency. All financial information presented in India has been rounded off to the nearest Rupee unless stated otherwise.

B.4. Use of estimates and judgements

The preparation of financial statements in conformity with approved accounting standards, as applicable in India, requires management to make judgements, estimates and assumption.


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C. SIGNIFICANT ACCOUNTING POLICIES:

I. ACCOUNTING CONCEPTS:

The Organization Generally follows mercantile system of Accounting.

Fixed Assets:

Fixed Assets are stated at costless depreciation.

Depreciation:

Depreciation on fixed assets has been provided on W.D.V method at the prescribed as per the Income Tax Act, 1961

D. NOTES ON ACCOUNTS:


1. The Organization is putting all its efforts to maintain, update & consolidate a transparent training, workshop, meeting, seminar, Income Generating & Fixed assets register.
2. The Organization has received balance confirmation certificate from bank & Expenses payable.
3. The supporting to the program expenses incurred in the rural areas is obviously hand written.
4. There is employee benefits & their limit.
5. Firm Register Number and UDIN number in the General, FCRA & Consolidated Audited report is mentioned.

E. NOTES ON BALANCE SHEET

1. Opening Balance: The brought forward foreign contribution at the beginning of the financial year was Rs.30,98,526.85 and general contribution was Rs.80,90,730.33 which comprises of the Opening balance;
2. Closing Balance: There is a closing cash & bank balance of Rs.1,25,10,060.20 out of which Rs.26,14,455.98 from the FC Projects and Rs.98,95,604.22 from Non-FC Projects.
3. Foreign contribution of worth Rs.2,42,27,969.02 and General contribution of worth Rs.7,97,99,089.40 was received by the Association during the financial year 2019-20;
4. During this financial year the institution has accumulated an amount of Rs.2,47,212.00 as Bank interest from its designated banks.
5. The Institution has renewed the Bank Guarantee amount of Rs.27,98,600/- as Fixed Deposit for one year from its General fund.


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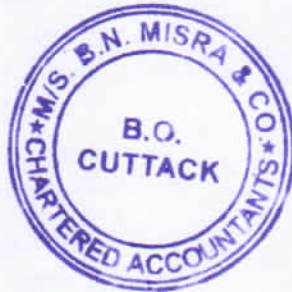
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6. During this year, the institution has an unutilised fund of Rs.1,15,59,732.26 out of which there is an amount of Rs.28,17,665.84 from FCRA Projects and Rs.87,42,066.42 from General Projects which will be utilised in the coming year.
7. The receivable grant for this year shows an amount of Rs.18,44,996.29 which is yet to be received from the concerned donors (Government and Funding agencies) in the subsequent year as most of the projects are government supported projects as well as continued projects.
8. Though the interest free loan amount is a high risk factor for the institution but most of its projects are ongoing projects and the Grant-in-Aid is received on reimbursement basis.
9. Provident fund: The Institution makes provident fund contributions which are defined contribution plans for qualifying employees. Under the scheme, the Institution is required to contribute a specified percentage of the payroll costs to fund the benefits. The Institution's monthly contributions are charged to the Statement of Profit and Loss in the period they are incurred. Total expense recognised during the year aggregated Rs.7,76,313/-.

Date: 09.11.2020
Place: Keonjhar



For **B. N. MISRA & CO**
CHARTERED ACCOUNTANTS
FRN: 321095E

A.K. Bardhan
29/11/2020

CA A.K. BARDHAN FCA
PARTNER
Membership No.: 052769

[Signature]
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**WOMEN'S ORGANISATION FOR
SOCIO-CULTURAL AWARENESS
(WOSCA)**

IGR REG NO. - 21816/250, 2003-04
REG. NO. KJR-2308-316, 1993-94
MANDUA, KEONJHAR, 758014, ORISSA

**CONSOLIDATED BALANCE SHEET
FOR THE FY2019-2020**

Auditor:

B.N. MISRA & CO.

CHARTERED ACCOUNTANTS

3487, RAJENDRA NAGAR

CUTTACK-753010

Email ID- bnmisraoctc@yahoo.com

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of **WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)**, **AAAAW0417G** [name and PAN of the trust or institution] as at **31/03/2020** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of **our** knowledge and belief were necessary for the purposes of the audit. In **our** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **us** so far as appears from **our** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **us**, subject to the comments given below:

In **our** opinion and to the best of **our** information, and according to information given to **us**, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2020** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2020**

The prescribed particulars are annexed hereto.

Place **CUTTACK**
Date **09/11/2020**

Name **AJAYA KUMAR BARDHAN**
Membership Number **052769**
FRN (Firm Registration Number) **321095E**
Address **3487 RAJENDRA NAGAR**

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	107923757
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year (₹)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. (₹)	Yes 7542192
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	Not Applicable
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year	No

E.B. Member

Secretary

immediately following the expiry thereof? If so, the details thereof

II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2.	Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with* the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. No	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment(₹)	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **CUTTACK**
Date **09/11/2020**

Name **AJAYA KUMAR BARDHAN**
Membership Number **052769**
FRN (Firm Registration Number) **321095E**
Address **3487 RAJENDRA NAGAR**

Form Filing Details	
Revision/Original	Original

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WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)

IGR REG NO. - 21816/250, 2003-04

REG. NO. KJR-2308-316, 1993-94

MANDUA, KEONJHAR, 758014, ORISSA

CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH-2020

	FC AMOUNT (Rs.)	General AMOUNT (Rs.)	Consolidated AMOUNT (Rs.)
CAPITAL FUND			
Balance as per last Balance sheet	12,58,438.14	(28,17,884.81)	(15,59,446.67)
Add- Excess of Income over Expenditure during the year	(99,145.00)	76,41,337.02	75,42,192.02
	11,59,293.14	48,23,452.21	59,82,745.35
RESERVE & SURPLUS			
Donation in Kind		21,870.00	21,870.00
Land Revaluation Reserve		60,000.00	60,000.00
		81,870.00	81,870.00
Temperary Restricted Fund (Project)			
Unutilised Grants-in-Aid (Schedule-02)	28,17,665.84	87,42,066.42	1,15,59,732.26
	28,17,665.84	87,42,066.42	1,15,59,732.26
CURRENT LIABILITIES AND PROVISIONS			
Interest free Temporary Loan		17,14,178.37	17,14,178.37
Temporary Loan to Projects		14,05,840.00	14,05,840.00
Loan From Mahindra Finance		20,483.00	20,483.00
Sundry Payable (Schedule-03)		9,89,354.74	9,89,354.74
		41,29,856.11	41,29,856.11
	39,76,958.98	1,77,77,244.74	2,17,54,203.72
APPLICATION OF FUND			
FIXED ASSETS			
as per schedules annexed	12,50,268.00	15,95,709.00	28,45,977.00
add- Addition	1,47,100.00	-	1,47,100.00
	13,97,368.00	15,95,709.00	29,93,077.00
less- Dep	2,46,245.00	2,23,978.00	4,70,223.00
	11,51,123.00	13,71,731.00	25,22,854.00
Capital Work in Progress	-	2,80,524.00	2,80,524.00
INVSTMENT			
Fixed Deposit		1,76,086.23	1,76,086.23
Bank Guarantee		27,98,600.00	27,98,600.00
CURRENT ASSETS, LOANS & ADVANCES			
Grants-in Aid Receivable (Schedule-04)		18,44,996.29	18,44,996.29
TDS	8,170.00	13,79,703.00	13,87,873.00
Advance against Programme	2,03,210.00	-	2,03,210.00
Loan to Micro Finance		30,000.00	30,000.00
Closing Balance (Schedule-01)			
Cash in Hand	486.00	17,270.00	17,756.00
Cash at Bank	26,13,969.98	98,78,334.22	1,24,92,304.20
	26,14,455.98	98,95,604.22	1,25,10,060.20
	39,76,958.98	1,77,77,244.74	2,17,54,203.72

In Terms of Our Report of Even Date Annexed

FOR B.N. MISRA & CO.
CHARTERED ACCOUNTANTS

Mans
A.K. BARDHAN
PARTNER
CHARTERED ACCOUNTANTS
(CP-052769)
FRN Regn 321095E
UDIN- 20052769AAAACU4163



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Women's Organisation for
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Mandua, Keonjhar, Orissa

For & on behalf of
WOSCA

Dhankrut
Mrs. Dharitri Rout
Secretary

Secretary
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa

PLACE: Cuttack

DATE: 09/11/2020

WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)
IGR REG NO. - 21816/250, 2003-04
REG. NO. KJR-2308-316, 1993-94
MANDUA, KEONJHAR, 758014, ORISSA

CONSOLIDATED INCOME & EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED ON 31ST MARCH 2020

INCOME	FC	General	Consolidated
	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
Bank interest	1,03,504.90	1,38,462.00	2,41,966.90
Grants In -Aid	2,41,56,165.99	8,77,67,616.57	11,19,23,782.56
Membership Fees		19,950.00	19,950.00
Donation		10,83,700.00	10,83,700.00
Miscellaneous Income		3,94,100.00	3,94,100.00
	A	8,94,03,828.57	11,36,63,499.46
Income Generation Programme			
Tailoring		2,36,390.00	2,36,390.00
Handicrafts		2,75,160.00	2,75,160.00
Food Processing & Bakery Unit		3,77,110.00	3,77,110.00
Soft Toys		3,04,760.00	3,04,760.00
Incense Stick Products		1,73,630.00	1,73,630.00
Income From Nursery		4,35,400.00	4,35,400.00
	B	18,02,450.00	18,02,450.00
Total Income(A+B)	2,42,59,670.89	9,12,06,278.57	11,54,65,949.46
	Total	9,12,06,278.57	11,54,65,949.46

EXPENDITURE

EDUCATION


WOSCA-Plan Project	1,77,96,508.00		1,77,96,508.00
CAF-India Life Lab Project	28,15,117.41		28,15,117.41
WOSCA-Science Lab Project (EATON Pvt. Ltd.)	35.40		35.40
WOSCA-Science Lab Project (SYMANTEC PVT. LTD.)	2.98		2.98
CLP Life Lab Project		2,37,200.00	2,37,200.00
Creche Programme		1,000.00	1,000.00
UBS Business Solutions Pvt. Ltd.		10,44,000.00	10,44,000.00
MLE PROJECT		10,58,871.00	10,58,871.00
FIAT-Life Lab Project		5,28,000.00	5,28,000.00
Give India Foundation-Life Lab Project		6,59,522.00	6,59,522.00
Odessa Solution- Life Lab Project		3,24,500.00	3,24,500.00
Harbinger Life Lab Project		62,242.36	62,242.36
Roche-Life Lab Project		19,80,659.12	19,80,659.12
Semikron Life Lab Project		5,31,550.00	5,31,550.00
L & T Science Lab Project		1,75,225.00	1,75,225.00
DMF-MLE Project		12,69,208.00	12,69,208.00
Big Tree Entertainment-Life Lab Project		15,15,939.82	15,15,939.82
FISERV-Life Lab Project		36,24,710.00	36,24,710.00
Usha Ramakrishna-Life Lab Project		30,060.18	30,060.18
ACI Worldwide Life Lab Project		63,100.00	63,100.00
Bajaj Auto - Life Lab Project		33,40,000.00	33,40,000.00
Credit Suisse- Life Lab Project		70,000.00	70,000.00
Ramla School Project		54,700.00	54,700.00
Speaking Wall Project		13,18,060.00	13,18,060.00
	2,06,11,663.79	1,78,88,547.48	3,85,00,211.27

MEDICAL RELIEF

NRHM-Maa Gruha Project	-	12,35,347.00	12,35,347.00
DMF-Maa Gruha Project, Revnapalaspal	-	10,51,377.00	10,51,377.00
DMF-NRC Project	-	25,39,296.51	25,39,296.51
	-	48,26,020.51	48,26,020.51



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Continue...

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PREVENTION OF ENVIRONMENT

WOSCA-OXFAM-BMZ-Building Access to IFR & CFR	23,02,631.40	-	23,02,631.40
DMF-WADI	-	42,86,012.00	42,86,012.00
PVTG-WADI, Banspal	-	53,89,638.00	53,89,638.00
DMF-WADI Project 200 acres	-	1,09,14,603.00	1,09,14,603.00
FADP-WADI Project	-	7,11,267.00	7,11,267.00
Infrastructur Climate Resilent Growth (ICRG)	-	10,51,472.00	10,51,472.00
ITDP-WADI Project, Banspal	-	27,35,662.00	27,35,662.00
	23,02,631.40	2,50,88,654.00	2,73,91,285.40

GENERAL PUBLIC UTILITY

THP-EWR Project	11,98,275.70	-	11,98,275.70
Biju Yuva Vahini Project	-	1,61,64,551.00	1,61,64,551.00
OTELP Plus Project	-	11,31,027.00	11,31,027.00
OTELP Plus Project-Telkoi Cluster-1	-	19,65,769.55	19,65,769.55
OTELP Plus Project-Telkoi Cluster-2	-	19,41,950.10	19,41,950.10
CHILDLINE Project, Anandsapur	-	6,02,641.05	6,02,641.05
CHILDLINE Project, Banspal	-	6,02,991.05	6,02,991.05
NABARD-MPCL	-	10,000.00	10,000.00
Social Audit	-	52,800.00	52,800.00
IPC-Nagada-Phase-III	-	11,34,249.90	11,34,249.90
WOSCA-JDA, Gonasika-OPELIP Project	-	66,25,462.34	66,25,462.34
Village Dissaster Management Programme (VDMP)	-	30,000.00	30,000.00
NTPP Survey	-	8,41,940.00	8,41,940.00
APPI Project	-	7,53,550.05	7,53,550.05
Jiban Sampark Project	-	9,93,021.00	9,93,021.00
THP-VAW Campaign	-	1,34,865.00	1,34,865.00
Income Generation Programme	-	12,72,629.00	12,72,629.00
	11,98,275.70	3,42,57,447.04	3,54,55,722.74
A	2,41,12,570.89	8,20,60,669.03	10,61,73,239.92

General Administrative Expenses

Professional Tax	-	8,125.00	8,125.00
Printing & Stationary	-	32,630.00	32,630.00
Donation Payment	-	5,000.00	5,000.00
Insurance cost	-	33,064.00	33,064.00
Review Meeting Exp	-	17,470.00	17,470.00
Staff EPF	-	7,76,313.00	7,76,313.00
Blood Donation Camp	-	17,350.00	17,350.00
Staff LIC	-	52,098.00	52,098.00
Repair & Maintenance	-	1,38,524.00	1,38,524.00
Office Rent	-	61,100.00	61,100.00
Interest On Vehicle Loan	-	18,744.00	18,744.00
Electricity Exp	-	12,575.00	12,575.00
Project Exp	-	36,200.60	36,200.60
Membership fees	-	3,000.00	3,000.00
Consultancy Expenses	-	23,003.00	23,003.00
Bank Charges	-	15,267.92	15,267.92
Audit Expenses	-	1,000.00	1,000.00
Late fees	-	28,830.00	28,830.00
Depreciation of Fixed Assets	2,46,245.00	2,23,978.00	4,70,223.00
B	2,46,245.00	15,04,272.52	17,50,517.52

Excess Income over Expenditure

Total Expenses(A+B)	2,43,58,815.89	8,35,64,941.55	10,79,23,757.44
	(99,145.00)	76,41,337.02	75,42,192.02
Total	2,42,59,670.89	9,12,06,278.57	11,54,65,949.46

In Terms of Our Report of Even Date Annexed

B.N. MISRA & CO.
CHARTERED ACCOUNTANTSCHARTERED ACCOUNTANTS
(CP-052789)
FRN Regn 321095E
UDIN- 20052769AAAACU4163For & on behalf of
WOSCAMrs. Dharitri Rout
Secretary**Secretary**
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, OrissaE.B. Member
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250,2003-04PLACE: Cuttack
DATE: 09.11.2020

WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)

IGR REG NO. - 21816/250, 2003-04

REG. NO. KJR-2308-316, 1993-94

MANDUA, KEONJHAR, 758014, ORISSA

**CONSOLIDATED RECEIPTS AND PAYMENT ACCOUNT AS ON 31.03.2020
FOR THE YEAR ENDED ON 31ST MARCH 2020**

RECEIPT	FC	General	Consolidated
	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)
Cash in Hand	10,477.00	15,604.00	26,081.00
Cash at Bank	30,88,049.85	80,75,126.33	1,11,63,176.18
Bank interest	1,27,619.00	1,19,593.00	2,47,212.00
Grants In -Aid	2,42,27,969.02	7,97,99,089.40	10,40,27,058.42
Membership Fees	-	19,950.00	19,950.00
Donation	3,500.00	10,83,700.00	10,87,200.00
Miscellaneous Income	-	3,94,100.00	3,94,100.00
Temporary Loan	-	14,05,840.00	14,05,840.00
Receivable Against Grant	-	42,03,655.60	42,03,655.60
	2,74,57,614.87	9,51,16,658.33	12,25,74,273.20
Income Generation Programme			
Tailoring	-	2,36,390.00	2,36,390.00
Handicrafts	-	2,75,160.00	2,75,160.00
Food Processing & Bakery Unit	-	3,77,110.00	3,77,110.00
Soft Toys	-	3,04,760.00	3,04,760.00
Incense Stick Products	-	1,73,630.00	1,73,630.00
Income From Nursery	-	4,35,400.00	4,35,400.00
	-	18,02,450.00	18,02,450.00
Total	2,74,57,614.87	9,69,19,108.33	12,43,76,723.20

PAYMENT

Project Expenses

WOSCA-OXFAM-BMZ-Building Access to IFR & CFR

WOSCA-PLAN PROJECT	23,02,631.40	23,02,631.40
CAF India Lifelab Project	1,85,27,096.00	1,85,27,096.00
Programme Exp	28,15,117.41	28,15,117.41
THP-EWR PROJECT	11,98,275.70	11,98,275.70
WOSCA-Science Lab Project (EATON PVT LTD)	35.40	35.40
WOSCA-Science Lab Project (SYMANTEC PVT LTD)	2.98	2.98
CLP Lifelab Project		
DMF WADI Project	2,37,200.00	2,37,200.00
BYV Project	42,86,012.00	42,86,012.00
PVTG Wadi, Banspal Project	1,61,64,551.00	1,61,64,551.00
THP VAW Campaign Project	46,68,256.00	46,68,256.00
OTELP PLUS PROJECT	1,34,865.00	1,34,865.00
Creche Programme	9,21,337.00	9,21,337.00
NRHM MAA GRUHA PROJECT	1,000.00	1,000.00
DMF MAA GRUHA PROJECT(Rebana Banspal)	12,35,347.00	12,35,347.00
UBS Business Solution Life Lab Project	10,51,377.00	10,51,377.00
MLE Project	10,44,000.00	10,44,000.00
DMF WADI Project 200 Acres	10,58,571.00	10,58,571.00
OTELP Plus Project telkoi Cluster 1	1,09,14,603.00	1,09,14,603.00
OTELP Plus Project telkoi Cluster 2	19,65,769.55	19,65,769.55
Child Line Project, Anandpur	19,41,950.10	19,41,950.10
Child Line Project, Banspal	6,02,641.05	6,02,641.05
Nabard MPCL POPI project	6,02,991.05	6,02,991.05
DMF NRC Project	10,000.00	10,000.00
Social Audit Project	25,39,296.51	25,39,296.51
Fiat Life Lab project	52,800.00	52,800.00
	5,28,000.00	5,28,000.00



E.B. Member


Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa

Secretary

Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa

Give india Foundation Life Lab Project	6,59,522.00	6,59,522.00
Odessa Solution Life Lab Project	3,24,500.00	3,24,500.00
Harbinger Lifelab Project	62,242.36	62,242.36
Roche Lifelab Project	19,80,659.12	19,80,659.12
Semikron Lifelab Project	5,31,550.00	5,31,550.00
L&T Wosca Sceince Life Lab Project	1,75,225.00	1,75,225.00
IPC NAGADA Phase-3 project	11,33,749.90	11,33,749.90
DMF MLE Project	12,69,208.00	12,69,208.00
WOSCA-JDA Gonasika-OPELIP project	66,25,462.34	66,25,462.34
Big Tree Entertainment Life lab Project	15,15,939.82	15,15,939.82
Fiserve Project	36,24,710.00	36,24,710.00
Usha Ramakrishna Lifelab Project	30,060.18	30,060.18
VDMP Project	30,000.00	30,000.00
ACI Worldwide Lifelab Project	63,100.00	63,100.00
Bajaj Auto Lifelab Project	33,40,000.00	33,40,000.00
Credit Suisse Lifelab Project	70,000.00	70,000.00
Ntfp Survey Project	8,41,940.00	8,41,940.00
Ramla School Project	54,700.00	54,700.00
Speaking Wall Project	13,18,060.00	13,18,060.00
FADP,Wadi Project	7,11,267.00	7,11,267.00
APPI Project	7,53,550.05	7,53,550.05
Jiban Sampark Project	9,93,021.00	9,93,021.00
Infrastructure Climate Resilient Growth Project	8,17,229.00	8,17,229.00
ITD, WADI Project, Banspal	26,58,229.00	26,58,229.00
Advance against Programme		
Payble against Programme		
	48,41,088.56	48,41,088.56
	8,43,85,580.59	8,43,85,580.59




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Secretary
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 Socio-Cultural Awareness (WOSCA)
 IGR Regd. No. 21816/250, 2003-04
 - Mandua, Keonjhar, Orissa

General Administrative Expenses

Staff Salary		
Professional Tax		
Printing & Stationary	8,125.00	8,125.00
Donation Payment	32,630.00	32,630.00
Insurance cost	5,000.00	5,000.00
Review Meeting Exp	33,064.00	33,064.00
Staff EPF	17,470.00	17,470.00
Blood Donation Camp	7,76,313.00	7,76,313.00
Staff LIC	17,350.00	17,350.00
Repair & Maintenance	52,098.00	52,098.00
Office Rent	1,38,524.00	1,38,524.00
Interest On Vehicle Loan	61,100.00	61,100.00
Electricity Exp	18,744.00	18,744.00
Project Exp	12,575.00	12,575.00
Membership fees	36,200.60	36,200.60
Consultancy Expenses	3,000.00	3,000.00
Bank Charges	23,003.00	23,003.00
Late Fees	15,267.92	15,267.92
Audit Expenses	28,830.00	28,830.00
	1,000.00	1,000.00
	12,80,294.52	12,80,294.52

Income Generation Programme

Tailoring	1,85,580.00	1,85,580.00
Handicrafts	2,03,520.00	2,03,520.00
Food Processing & Bakery Unit	2,85,500.00	2,85,500.00
Soft Toys	2,33,060.00	2,33,060.00
Incense Stick Products	1,35,740.00	1,35,740.00
Nursery raising	2,29,229.00	2,29,229.00
	12,72,629.00	12,72,629.00

Investment

Fixed Deposit (Bank Guarantee)	85,000.00	85,000.00	
Furniture & Fixture			
Cash in Hand	486.00	17,270.00	17,756.00
Cash at Bank	26,13,969.98	98,78,334.22	1,24,92,304.20
Total	2,74,57,614.87	9,69,19,108.33	12,43,76,723.20

In Terms of Our Report of Even Date Annexed

FOR B.N. MISRA & CO.
CHARTERED ACCOUNTANTS

Misra
CHARTERED ACCOUNTANTS
(CP-052769)
FRN Regn 321095E
UDIN- 20052769AAAACU4163



PLACE: Cuttack
DATE: 09/11/2019

For & on behalf of
WOSCA

Dharitri Rout
Mrs. Dharitri Rout
Secretary

Secretary
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa

[Signature]
E.B. Member
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250,2003-04
Mandua,Keonjhar,Orissa

WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA)

IGR REG NO. - 21816/250, 2003-04

REG. NO. KJR-2308-316, 1993-94

MANDUA, KEONJHAR, 758014, ORISSA

CONSOLIDATED DEPRECIATION SCHEDULE OF ASSETS OF 2019-20

Sl No	Name of Assets	Opening Balance	Addition During the Year			Total	%	Depreciation during the year	Net Value
			Before 30.9.19	After 30.9.19	Total				
		Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	Amount(Rs)	
		Total	FC	General	Total	Total	Total	Total	
1	Land	1,33,000.00			-	1,33,000.00	-	-	1,33,000.00
2	Furniture & Fixture	6,49,896.00	90,700.00		90,700.00	7,40,596.00	10%	69,525.00	6,71,071.00
3	Motor Cycle	1,86,660.00			-	1,86,660.00	15%	27,999.00	1,58,661.00
4	Office Equipment	6,626.15			-	6,626.15	15%	994.00	5,632.15
5	Computer & Assoceries	1,97,143.85		24,400.00	24,400.00	2,21,543.85	40%	1,16,006.00	1,05,537.85
6	Generator	1,03,080.00			-	1,03,080.00	15%	15,462.00	87,618.00
7	Air Conditioner	69,670.00			-	69,670.00	15%	10,451.00	59,219.00
8	Library Books	595.00			-	595.00	15%	89.00	506.00
9	Bicycle	34,429.00			-	34,429.00	15%	5,165.00	29,264.00
10	Phone & Stand	2,11,903.00			-	2,11,903.00	15%	31,786.00	1,80,117.00
11	Vehicle	1,15,705.00			-	1,15,705.00	15%	17,356.00	98,349.00
12	Electrical equipment	2,02,859.00			-	2,02,859.00	15%	30,428.00	1,72,431.00
13	Borewell	18,290.00			-	18,290.00	15%	2,744.00	15,546.00
14	Camera	97,656.00			-	97,656.00	15%	14,648.00	83,008.00
15	Xerox Machine	33,930.00			-	33,930.00	15%	5,090.00	28,840.00
16	TV & DVD Instalation	23,083.00			-	23,083.00	15%	3,462.00	19,621.00
17	Projector	-	32,000.00		32,000.00	32,000.00	15%	4,800.00	27,200.00
18	Aqua Guard	2,928.00			-	2,928.00	15%	439.00	2,489.00
19	Dari	938.00			-	938.00	10%	141.00	797.00
20	Utensil	2,473.00			-	2,473.00	10%	371.00	2,102.00
21	Maruti Entiga(Vehicle)	7,55,112.00			-	7,55,112.00	15%	1,13,267.00	6,41,845.00
	TOTAL (Rs)	28,45,977.00	1,47,100.00	-	1,47,100.00	29,93,077.00		4,70,223.00	25,22,854.00

1 Capital Work In Progress 2,80,524.00

2,80,524.00

2,80,524.00



E.B. Member
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa

Secretary
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Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa

SCHEDULE-2


Unutilised Funds (General)

Particular	Amount (Rs)
DMF WADI	29.00
BYV Project	1,98,488.00
PVTG Wadi, Banspal	10,091.00
WOSCA IWMP-XV, ANANDPUR	2,091.89
OTELP PLUS PROJECT	13,618.66
Gen A/c	
NRHM MAA GRUHA PROJECT	13,062.00
NRHM MAA GRUHA PROJECT(Rebana Banspal)	11,328.00
MLE Project	1,70,532.51
OTELP Plus Project telkoi Cluster 1	17,179.45
OTELP Plus Project telkoi Cluster 2	8,827.90
Child Line Project, Anandpur	31,318.70
Child Line Project, Banspal	28,457.30
DMF NRC Project	13,729.49
Give india Foundation Life Lab	2,92,816.00
Semikron Lifelab	6,29,650.00
IPC NAGADA Phase-3	1,16,704.45
IPC NAGADA	3,187.00
WOSCA-JDA Gonasika-OPELIP	13,26,430.82
Fiserve	66,000.00
VDMP Project	27,600.00
United Way of Mumbai Lifelab Project	78,083.00
Bajaj Auto Lifelab Project	46,60,000.00
Ramla School Project	43,516.00
Speaking Wall Project	91,940.00
APPI Project	3,78,949.95
Jiban Sampark Project	3,52,337.00
ICRG	1,17,049.30
ITDP WADI Project, Banspal	39,049.00
Total	87,42,066.42

Unutilised Grant in aid (FC)

Particular	Amount (Rs)
WOSCA-Science Lab Project (EATON PVT LTD)	83,412.70
CAF India Lifelab Project	1,75,375.59
WOSCA-Science Lab Project (SYMANTEC PVT LTD)	2,26,209.38
Wosca OXFAM Building Access to IFR & CFR	15,047.60
THP-EWR	3,77,379.25
WOSCA-Plan Project	16,79,232.00
Give India Lifelab Project	2,57,509.32
Donation	3,500.00
Total	28,17,665.84




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 IGR Regd. No. 21816/250,2003-04
 Mandua, Konjhar, Orissa

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 IGR Regd. No. 21816/250,2003-04
 Mandua, Konjhar, Orissa

SCHEDULE-3

Sundry Payable (General)


Particular	Amount (Rs)
Payble upto March 2019	50,51,787.00
Paid during the Year	48,16,088.56
Balance	2,35,698.44
Balance Details	
WADI & WADI 735	2,30,501.44
WOSCA OPELIP Project	5,197.00
Opening Balance FY 19	2,35,698.44
Current year	
PVTG Wadi, Banspal	1,21,382.00
OTELP PLUS PROJECT	2,09,690.00
IPC NAGADA Phase-3	500.00
ICRG	2,34,242.30
General fund	1,10,409.00
ITDP WADI Project, Banspal	77,433.00
Current year Total	7,53,656.30
Total	9,89,354.74

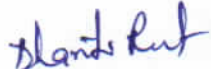
SCHEDULE-4

Grants-in Aid Receivable (General)

Particular	Amount (Rs)
DMF WADI	90,000.00
WADI & WADI 735	2,30,501.44
PVTG Wadi, Banspal	1,11,291.00
OTELP PLUS PROJECT	1,96,071.34
NRHM MAA GRUHA PROJECT (Rebana Banspal)	6,57,752.00
DMF WADI Project 200 Acres	70,350.00
Child Line Project, Anandpur	24,390.30
Child Line Project, Banspal	21,542.70
DMF NRC Project	77,220.51
DMF MLE Project	2,33,938.00
ICRG Project	93,555.00
ITDP WADI Project, Banspal	38,384.00
Total	18,44,996.29




 E.B. Member
 Women's Organisation for
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 IGR Regd. No. 21816/250, 2003-04
 Mandua, Keonjhar, Orissa


 Secretary
 Women's Organisation for
 Socio-Cultural Awareness (WOSCA)
 IGR Regd. No. 21816/250, 2003-04
 - Mandua, Keonjhar, Orissa




REPORT OF FACTUAL FINDINGS

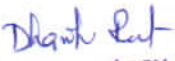
We have performed the procedures agreed with you and enumerated below concerning the management audit of the **WOMEN'S ORGANISATION FOR SOCIO-CULTURAL AWARENESS (WOSCA), MANDUA, KEONJHAR, 758014, ODISHA** for the activity period 01.04.2019 to 31.03.2020. Our engagement was undertaken in accordance to agreed-upon procedures engagements.

Agreed-upon procedures:

1. Examine whether the funds are held in a bank account held by the organization and that is signed for by at least two persons jointly.
2. Review, on a sample basis, whether salary costs charged to the projects are regularly posted throughout the year in a systematic manner and whether salary costs can be verified by sufficient supporting documentation.
3. Check whether the financial report includes a comparison for each budget line between the actual outcome and the budget approved by the donors regarding the costs of activities for the period in question.
4. Based on materiality and risk, the auditor will review whether the reported costs have sufficient supporting documentation.
5. Examine, on a sample basis, whether WOSCA complies with tax legislation and pays social security contributions.
6. Review, on a sample basis, whether WOSCA has followed the procurement regulations set out in its policy and, where applicable.
7. If WOSCA uses a modified cash basis (a hybrid between the cash basis accounting and the accrual accounting) as its accounting basis, the auditor shall report on whether the chosen accounting basis is acceptable for the financial report that has been established.
8. Verify that the closing balance of the previous period is the same as the opening balance for the current period.
9. Verify the closing balance at the end of the financial year against WOSCA's accounting.
10. Examine whether the collection and size of the own contribution meets the terms stipulated in any donor's General Terms and Conditions.
11. Review, on a sample basis, whether WOSCA has signed agreements with its subsequent partner(s).


E.B. Member
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa




Secretary
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa

12. Review , on a sample basis , whether the audit requirements in contractual agreements with subsequent partner (s) are in accordance with WOSCA's agreement with donors.
13. To review the existence of Internal Control Mechanism and deviation there on.
14. To verify the Fixed Asset Register.

Findings:

1. WOSCA has been maintaining 27 Bank A/cs out of which a separate FCRA designated A/c at the Central Bank of India, Keonjhar branch which is the main A/c for the transaction of FCRA funds and the account is being operated jointly out of its three signatories.
2. Besides, WOSCA has been maintaining three utilization A/cs at the Central Bank of India, Keonjhar branch and Axis Bank, Keonjhar branch as per the instruction of the FC donors.
3. The Organization has been following the generally accepted auditing standards in India and in accordance with the audit instructions.
4. Separate Company has been created for separate projects .
5. Staff salary of the organization project has been booked under the appropriate head and the same has been charged to the project regularly through bank transfer.
6. Salary has been paid to the project staff based on the leave statement, activities report and all other required documents for disbursement of salary.
7. WOSCA has prepared the financial report which includes a comparison for each budget line between the actual outcome and the budget approved by the respective donors.
8. The closing balance of the previous year ,i.e., 01.04.2018 to 31.03.2019 is the same as the opening balance for the current year ,i.e., 01.04.2019 to 31.03.2020
9. The Closing Cash and Bank Balance of the projects at the end of the Project period (31st Mar'2020) is Rs.1, 25, 10,060.20.
10. WOSCA is transferring EPF amount of FC-funded project staff to local bank account from FC bank account. A consolidated cheque for EPF of both FC and Non-FC staff is then issued from this account.
11. We have examined and found that the Internal Control Mechanism has been implemented by the society.
12. Fixed Assets Register maintained by the Society was verified.
13. The Unutilized Grant out of total grant received during the year was examined.
14. Balance confirmation from banks for different accounts were verified and reconciled with books of accounts maintained by the society.

Date: 09.11.2020
Place: Cuttack



CA A.K. BARDHAN FCA
PARTNER
Membership No.: 052769

E.B. Member

Women's Organisation for
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IGR Regd. No. 21816/250,2003-04
Mandua, Keonjhar, Orissa


Secretary

Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa



B.N. Misra & Co.

CHARTERED ACCOUNTANTS

3487, Rajendra Nagar, Cuttack-753010

Ph. : 0671-2341822, 2345822, Mob. : 9437031822

E-mail : ajayabardhan@yahoo.com, bnmisraacctc@yahoo.com

To

The Managing Committee

M/S WOSCA

Mandua, Keonjhar -758014

Sub: - Management letter in connection with the audit of financial statement relating to Women's Organisation for Socio-Cultural Awareness (WOSCA) for the period (01.04.2019 to 31.03.2020)

Dear Sir,

As part of our project audit of financial statement of Women's Organisation for Socio-Cultural Awareness (WOSCA) for the period (01.04.2019 to 31.03.2020) ended 31.03.2020, we evaluated the systems of internal controls to the extent we considered necessary under generally accepted auditing standards. We also got ourselves acquainted with the organization and project documents and internal guidelines/ circulars as made available to us. This is done to establish a basis for reliance on systems and determining the nature, timing and extent of other auditing procedures necessary to express an opinion on the financial statement. This study was conducted to determine whether the system of internal controls is adequate and commensurate with the size and nature of the project / project activities. This letter to the management includes containing our observations of areas/ matters noted during the course of our audit where financial management and internal controls could be strengthened.

The Memorandum of observations and recommendations enclosed are intended solely for the information of the Management, for such timely consideration and action as Management may deem appropriate.

Further, all the observations noted have been considered by us in formulating the audit opinion expressed on the organization and project financial statement in our audit report and they do not alter the opinion expressed on the project financial statement in our audit report.

Yours Sincerely,

For B. N. Misra & Co.

Chartered Accountants

FRN: 321095E

CA A.K. Bardhan FCA

Partner

Membership No.052769

Place: Cuttack

Date: 09-11-2020



Dhanku Luit
Secretary
Women's Organisation for
Socio-Cultural Awareness (WOSCA)
IGR Regd. No. 21816/250, 2003-04
Mandua, Keonjhar, Orissa

E.B. Member

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Socio-Cultural Awareness (WOSCA)
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