

AUDITOR'S REPORT

The
Coordinating Member,
ALTERNATIVE FOR RURAL MOVEMENT (ARM),
Baliapal, Balasore, Orissa, India.

We have audited the attached Balance Sheet of “ **ALTERNATIVE FOR RURAL MOVEMENT**” as at 31st March 2005 and also Income and Expenditure Account and the Receipts and Payments Account, for the year ended annexed thereto.

These financial statements are the responsibility of the entity's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in India. Those standards require that, we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that, our audit provides a reasonable basis for our opinion.

Excepting as expressed in the Notes on Accounts Para 1,4,&5 attached and forming part of the Balance Sheet, in our opinion and to the best of our information and according to the explanations given to us, the financial statements read with the annexed notes on accounts gives 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 “**Alternative For Rural Movement (ARM)**” as at 31st March, 2005 and
- (b) In the case of Income and Expenditure Account, the excess of Income Over Expenditure for the year ended on that date.

Sanjeeb. K.Mohanty, FCA,
Proprietor.
Membership No-54142
Bhubaneswar, Written on 16th July 2005

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

BALANCE SHEET AS ON 31ST MARCH 2005

<u>LIABILITIES</u>	<u>AMOUNT Rs.</u>	<u>ASSETS</u>	<u>AMOUNT Rs.</u>
<u>CAPITAL FUND</u>		<u>FIXED ASSETS</u>	
As per last Balance Sheet	1,504,563.17	(As per Schedule -IV)	1,428,494.60
Add: Excess of Income			
Over Expenditure	<u>10,423.50</u>		
	1,514,986.67		
<u>TEMPORARY RESTRICTED FUND</u>		<u>CURRENT ASETS</u>	
UNSPENT GRANTS (As per Schedule - I)	908,544.25	<u>LOANS & ADVANCES</u>	
<u>CORPUS FUND</u>		Staff Advance	43,000.00
As per last Balance Sheet	30,689.00	Programme Advance	36,000.00
Add : Received during the year	<u>3,418.00</u>	Loan to BSSS	50,000.00
	34,107.00	Receivables from beneficiaries:	<u>38,450.00</u>
<u>UCO. BANK LOAN (Schedule- III)</u>	43,455.00	(As peer Schedule - VI)	167,450.00
<u>INTEREST FREE HAND LOAN</u>		<u>CASH & BANK BALANCE</u>	
As per last Balance Sheet	263,000.00	(As per Schedule - VII)	1,041,702.32
Less : Repayment during the year	<u>196,000.00</u>		
	67,000.00		
<u>CURRENT LIABILITIES</u>			
<u>AND PROVISION</u>			
Sundry Creditor(Office Constn)	39,000.00		
Audit Fees & Service Tax	<u>30,554.00</u>		
	69,554.00		
	<u><u>2,637,646.92</u></u>	-	<u><u>2,637,646.92</u></u>

The above Balance Sheet, to the best of my/our belief contains a true account of the fund and liabilities and properties and assets of the Organisation as on 31.03.2005.

As per our separate report of even date.

Coordinating Member

S. K. Mohanty,FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005
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<u>EXPENDITURE</u>	<u>AMOUNT Rs.</u>	<u>INCOME</u>	<u>AMOUNT Rs.</u>
To Integrated Community development project/K.K.S	1,689,257.60	By Grant-in-aid	2,689,029.60
To Model education against Primary		(As per Schedule -I)	
School Wastage & Stagnation (ACA)	299,653.50	By Members' Contribution	49,450.00
To Micro Enterprise Dev. Program/TUP/USA	286,000.00	By Local/Beneficiary Contribution	472,307.50
To Micro Enterprise Dev. Program/TUP (LPS)/USA	51,017.00	By Sale of empty container	7,035.00
To Revitalisation of Tribal cultural Heritage (WACC)	68,468.00	By Bank& FD Interest	18,335.00
To Educatioanal support to School & Student (AJWS)	198,539.00	By Service charges of Vehicle	62,894.00
To Catholic Relief Services(SMCS)	291,152.50	By Sale of Paddy	2,500.00
To AIDS Awareness/BSSS		By Micro credit	64,000.00
- Programme	7,500.00	By Subsidy from Govt.	27,300.00
- Administrative	<u>3,900.00</u>	By Interest on beneficiary loan	20,987.40
To General Fund			
- Programme exp.	18,060.00		
- Administrative exp.	<u>22,097.90</u>		
To Interest on Bank loan	35,901.50		
To Interest on RGVN loan	134,235.00		
To Depreciation	267,879.00		
To Audit Fees	27,000.00		
To Service Tax on Audit Fees	2,754.00		
To Excess of Income			
Over Expenditure	10,423.50		
	<u><u>3,413,838.50</u></u>	-	<u><u>3,413,838.50</u></u>

The above Income and Expenditure Account, to the best of my/our belief contains a true account of all the income and expenditure of the Organisation for the Period from 01.04.2004 to 31.03.2005.

As per our separate report of even date.

Coordinating Member

S. K. Mohanty, FCA
Proprietor.

**ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.**

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005

<u>RECEIPTS</u>	<u>AMOUNT Rs</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs</u>
To Opening Balance		By Integrated Community development project / K.K.S	1,956,921.60
- Cash-in-hanc	69,337.62		
- Cash-at-bank	<u>341,759.20</u>		
	411,096.82	By Model education against Primary School Wastage & Stagnation (ACA)	362,653.50
To Members' Contributor	49,450.00		
To Local/Beneficiary Contributor	472,307.50	By Micro Enterprise Dev. Program/TUP/USA	286,000.00
To Grant-in-aid			
- Foreign	2996213.00	By Micro Enterprise Dev. Program/TUP (LPS)/USA	51,017.00
- Indigeneous	<u>36400.00</u>		
	3,032,613.00	By Revitalisation of Tribal cultural Heritage (WACC)	68,468.00
To Sale of empty container	7,035.00		
To Bank& FD Interest	21,753.00	By Educatioanal support to school & Student (AJWS)	199,339.00
To Service charges of Vehicle	62,894.00		
To Sale of Paddy	2,500.00	By Income Generation programme/RGVN	158,000.00
To Micro credit	64,000.00		
To Subsidy from Govt.	27,300.00	By AIDS Awareness/BSSS	
To Advance Refunc	34,163.00	- Programme	7,500.00
To Loan Refund from SHGs	57,902.20	- Administrative	<u>3,900.00</u>
To Loan Refund from beneficiaries	200,990.30		11,400.00
To Fixed Deposit	322,500.00	By Catholic Relief Services/SMCS	
To Loan from UCO Bank	157,000.00	- Loan to BSSS	50,000.00
		- Others	<u>291,152.50</u>
			341,152.50
		By UNICEF	11,000.00
		By General Func	
		- Programme exp.	18,060.00
		- Administrative exp	49,597.90
		- Bank loan refunc	179,793.00
		- Furniture & Fixture	3,400.00
		- Interest free hand loan	<u>185,000.00</u>
			435,850.90
		By Closing Balance	
		- Cash-in-hanc	70,858.12
		- Cash-at-bank	714,844.20
		- Fixed Deposit	<u>256,000.00</u>
			1,041,702.32
	<u>4,923,504.82</u>	-	<u>4,923,504.82</u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Organisation for the Period from 01.04.2004 to 31.03.2005

As per our separate report of even date.

Coordinating member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTION FOR THE PERIOD FROM 01.04.2004 To			
31.03.2005			

<u>RECEIPTS</u>	<u>AMOUNT Rs</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs</u>
To Opening Balance:		By Integrated Community development project / K.K.S	1,956,921.60
- Cash-in-hand	18,394.85		
- Cash-at-bank	247,468.20	By Model education against Primary	
- Fixed Deposit	<u>300,000.00</u>	School Wastage & Stagnation (ACA)	366,153.50
	565,863.05		
To Grant-In-Aid			
- K K S/GERMANY	1,731,000.00	By Micro Enterprise Dev. Program/TUP/USA	286,000.00
- ACA/ Denmark	398,201.00		
- TUP/LPS/ USA	73,892.00	By Micro Enterprise Dev. Program/TUP (LPS)/USA	51,017.00
- TUP/ USA	613,000.00		
- AJWS	<u>180,120.00</u>	By Revitalisation of Tribal cultural Heritage (WACC)	69,728.00
	2,996,213.00		
To Interest on			
- F.C account	4,605.00	By Educational support to school & Student (AJWS)	202,939.00
- Fixed Deposit	<u>12,006.00</u>		
	16,611.00		
To Local Contribution	119,743.50	By Closing Balance	
To Org. Contribution	20,300.00	- Cash-in-hand	48,709.25
To Micro credit Income	64,000.00	- Cash-at-bank	606,725.20
To Subsidy from Govt.	27,300.00	- Fixed Deposit	<u>256,000.00</u>
To Advance Refund	34,163.00		911,434.45
	<u>3,844,193.55</u>		<u>3,844,193.55</u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Foreign Contribution for the Period from 01.04.2004 to 31.03.2005

As per our separate report of even date.

Cordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO MODEL EDUCATION AGAINST PRIMARY SCHOOL
WASTAGE AND STAGNATION SUPPORTERED BY ACTION CHILDREN AID DENMARK, FOR THE PERIOD
FROM 01.04.2004 TO 31.03.2005.

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Art & Crafts	3,750.00
- Cash-in-hanc	4,178.90	By Cultural Programme	3,750.00
- Cash-at-bank	14,178.00	By Mid day Tiffin	160,281.00
- Fixed deposit	<u>200,000.00</u>	By Extention Activities	2,370.00
To Grant-in-aid	398,201.00	By Community Sensitization Cutur	20,000.00
To Local Contributor	1,088.50	By Campaigning	55,900.00
To Bank Interest (FD)	4,100.00	By Salary	1,050.50
To Staff Advance Refunc	15,000.00	By Project Administration	3,500.00
To Loan Refunc		By Audit fees	7,500.00
- TUP LPS	17500.00	By Transportation	45,052.00
- TUP	<u>24000.00</u>	By Uniform	27,000.00
	41,500.00	By Staff Advance	36,000.00
		By Programme Advance	18,871.90
		By Closing Balance	#####
		- Cash-in-hanc	56,000.00
		- Cash-at-bank	312,092.90
		- Fixed Deposit	<u>678,246.40</u>
	<u>678,246.40</u>	-	<u>678,246.40</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Programme during the period from 01.04.2004 To 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S.K. Mohanty, FCA
Proprietor

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "REVITALISATION OF TRIBAL CULTURAL HERITAGE
"SUPPORTED BY WACC (U.K) FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005.**

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Socio Cultural Awareness Camp	3,000.00
- Cash-in-hand	3,495.00	By Tribal Cultural conference	20,195.00
- Cash-at-bank	<u>558.00</u>	By Cultural Workshop	7,120.00
	4,053.00	By Cultural fair	25,901.00
To Local Contributor	13,675.00	By Prize	1,174.00
		By Salary	9,000.00
To Loan Refund(TUP)	40,000.00	By Travelling	350.00
		By Stationary	870.00
To Advance Refunc	12,000.00	By Contingency	858.00
		By Audit	1,260.00
		By Closing balance	Nil
	<u>69,728.00</u>		<u>69,728.00</u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2004 to 31.03.2005.

As per our separate report of even date

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO I.C.D.P SUPPORTED BY KKS GERMANY FOR THE
PERIOD FROM 01.04.2004 TO 31.03.2005.**

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Non-Recurring exp	
- Cash-in-hand	2,990.60	- Construction of	19,000.00
- Cash-at-bank	206,450.00	Cummunity Hal	
- Fixed Deposit	<u>100,000.00</u>	- Medicine	30,705.00
	309,440.60	- Medical Equipmen	1,059.00
To Grant-In-Aid	1,731,000.00	- Pumset	21,000.00
To F.D Interest	6,784.00	- Power Tiller	#####
To Bank Interest	2,490.00	- Rice Husking Machine	15,900.00
		- Small credit for Agrl.	#####
To Orga. Contribution	20,000.00	- Trg & teaching meateri	#####
To Local Contributor	104,980.00	By Recurring expenses	1,135,321.00
To Subsidy from Govt.	27,300.00	- Prog. & Legal Asst. for Wom	21,646.00
To Advance Refunc	7,163.00	- All for Instructor	74,398.00
		- Health Educator	35,473.00
		- Maintenance of Ambul	14,709.00
		- Stationary	83,349.60
		- Staff training	42,545.00
		- Training of SHGs	#####
		- Training in Agriculture	61,240.00
		- Trg. of Instructor	<u>7,529.00</u>
		By Personnel Cost	460,851.60
		By Closing Balance	360,749.00
		- Cah-in-hanc	28,801.00
		- Cash-at-bank	23,435.00
		- Fixed Deposit	#####
			252,236.00
	<u>2,209,157.60</u>		<u>2,209,157.60</u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2004 to 31.03.2005

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO MICRO ENTERPRISE DEVELOPMENT(LPS)
SUPPORTERED BY TRICKLE UP, USA, FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005.

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Monotoring	28,000.00
- Cash-in-hanc	4,787.35	By Training	14,175.00
To Grant-in-aid	73,892.00	By Printing & Stationary	1,130.00
To Organisation Contributor	300.00	By Transportation	6,492.00
		By Postage	619.00
		By Xerox	601.00
		By Loan refund to ACA	17,500.00
		By Closing Balance	
		- Cash-in-hand	1,036.35
		- Cash-at-bank	<u>9,426.00</u>
	<u>78,979.35</u>	-	<u>78,979.35</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Programme during the period from 01.04.2004 To 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S.K. Mohanty,FCA
Proprietor

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT RELATING MICRO ENTERPRISE DEVELOPMENT SUPPORTED BY TUP USA FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005
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<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Micro enterprisers	286,000.00
- Cash-in-hanc	Nil		
To Grant-in-aid	613,000.00	By Loan refund to	
		- WACC	40,000.00
		- ACA	<u>24,000.00</u>
To Micro Credit refund	64,000.00		64,000.00
		By Closing Balance	
		- Cash-at-bank	327,000.00
	<u>677,000.00</u>	-	<u>677,000.00</u>

The above Receipts and Payments Account, to the best of my/our belief contains a true account of the cash movement of the Programme during the period from 01.04.2004 To 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S.K. Mohanty, FCA
Proprietor

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "EDUCATIONAL SUPPORT TO SCHOOL STUDENT A BALIAPAL BLOCK" SUPPORTED BY AJWS(USA) FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Programme Cost	
- Cash-in-hand	2943.00	- Scholarship	9,225.00
- Cash-at-bank	<u>18754.00</u>	- Printer	800.00
	21,697.00	- Computer Stationary	<u>18,315.00</u>
			28,340.00
To Grant-In-Aid	180,120.00	By Women Rights Educator	
		- Resource Persons fee	41,400.00
To Fixed deposit interest	1,122.00	- T.A. to Resource persc	15,000.00
		- Resource materials	<u>11,380.00</u>
			67,780.00
		By Teachers Training	
		- Fuel cost for Auto Riks	13,264.50
		- Boarding, Lodging & Resource person fee	10,650.00
		- Training Kits	<u>6,903.00</u>
			30,817.50
		By Students Empowerment	
		- PIC Monitoring Meeting	3,700.00
		- Refreshment, Prizes & Certificate	<u>10,819.00</u>
			14,519.00
		By Operating Cost	
		- Travel	7,071.50
		- Printing & Stationary Contingency,etc.	11,911.00
		- Personal Cost	<u>42,500.00</u>
			61,482.50
		By Closing Balance	Nil
	<u><u>202,939.00</u></u>		<u><u>202,939.00</u></u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2004 to 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO CATHOLIC RELIEF SERVICES (SMCS), FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005.

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:		By Printing & Stationaries	11,136.00
- Cash-in-hand	32,677.10	By Staff Salary	199,850.00
- Cash-at-bank	<u>82,516.00</u>	By Transportation	42,734.00
	115,193.10	By Travelling Expenses	10,826.50
To Beneficiary Contribution	329,064.00	By Warehouse Maintenance	2,810.00
		By VHW Training Fund	8,200.00
To Bank Interest	1,185.00	By Transportation & Handling	15,390.00
		By Bank Commission	179.00
To Sale of empty container	1,035.00	By Postage	27.00
		By Loan to BSSS	50,000.00
		By Closing balance:	
		- Cash-in-hand	15,476.60
		- Cash-at-bank	<u>89,848.00</u>
	<u>446,477.10</u>		<u>105,324.60</u>
		-	<u>446,477.10</u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the Period from 01.04.2004 to 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT OF "HEALTH AWARENESS PROGRAMME UNDER STEP" FOR THE
PERIOD FROM 01.04.2004 TO 31.03.2005

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:	Nil	By Loan refund to General Fund	10,000.00
To Grant-in-aid	10,000.00	By Closing balance	Nil
	<u>10,000.00</u>		<u>10,000.00</u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the Period from 01.04.2004 to 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT OF CORPUS FUND FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:		By Loan to General Fund	25,000.00
- Cash-in-hand	340.00		
- Cash-at-bank	<u>849.00</u>	By Closing balance:	
	1,189.00	- Cash-in-hand	340.00
To Fixed Deposit	22,500.00	- Cash-at-bank	<u>1,767.00</u>
			2,107.00
To Bank & F.D Interest	3,418.00		
	<u><u>27,107.00</u></u>		<u><u>27,107.00</u></u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Corpus Fund for the Period from 01.04.2004 to 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO INCOME GENERATION PROGRAMME THROUGH SMALL BUSINESS ACTIVITIES SPONSORED BY RGVN, FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:		By Loan refund to RGVN	158,000.00
- Cash-in-hand	1,143.12		
- Cash-at-bank	<u>533.00</u>	By Transferred to General Fund	44,954.42
	1,676.12		
To Bank Interest	288.00	By Closing balance:	Nil
To Loan Refund from Beneficiary	200,990.30		
	<u>202,954.42</u>	-	<u>202,954.42</u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the Period from 01.04.2004 to 31.03.2005

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO UNICEF FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005
--

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Repayment of hand loar	11,000.00
- Cash-in-hanc	75.00		
- Cash-at-bank	<u>1,966.00</u>		
	2,041.00		
To Grant-In-Aid (Lokasakti)	11,000.00	By Closing Balance	
		- Cash-in-hanc	75.00
		- Cash-at-bank	<u>2,035.00</u>
			2,110.00
To Bank interest	69.00		
	<u><u>13,110.00</u></u>		<u><u>13,110.00</u></u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the Period from 01.04.2004 to 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO WATSAN FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005.

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Closing Balance	
- Cash-in-hanc	2,930.00	- Cash-in-hanc	2,930.00
- Cash-at-bank	<u>1,655.00</u>	- Cash-at-bank	<u>1,713.00</u>
	4,585.00		4,643.00
To Bank interest	58.00		
	<u>4,643.00</u>		<u>4,643.00</u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2004 to 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

**ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.**

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO GENERAL FUND FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By AIDS awareness	10,500.00
- Cash-in-hanc	13,439.55	By SHG orientation training	4,000.00
- Cash-at-bank	<u>6,772.00</u>	By Plantation	3,560.00
To Members' Contribution	49,450.00	By Audit Fees	27,500.00
To Local Contributor	23,500.00	By Bank Charges	418.00
To Grant-in-aid (NABARD)	4,000.00	By Empty Container	6,000.00
To Bank Interest	124.00	By Travelling	701.00
To Service charges of Vehicle	62,894.00	By Postage & Telegram	2,251.10
To Sale of Empty Container	6,000.00	By Printing & Stationeries	2,354.50
To Sale of Paddy	2,500.00	By Contingencies	6,631.00
To SHG loan refunc	57,902.20	By Land tax	1.30
To Fund Transferred from RGVN	44,954.42	By Telephone Charges	1,741.00
To Loan refund from STEP	10,000.00	By Consultancy fees	2,000.00
To Loan from CORPUS	25,000.00	By Contribution to projects	
To Loan from UCO Bank	157,000.00	- TUP LPS	300.00
To Audit fees transferred from		- KKS	<u>20,000.00</u>
- AJWS	3,600.00	By Bank loan refunc	179,793.00
- WACC	1,260.00	By Furniture & Fixture	3,400.00
- ACA	<u>3,500.00</u>	By Interest free hand loan	185,000.00
	8,360.00	By Closing Balance	
		- Cash-in-hanc	2,989.27
		- Cash-at-bank	<u>12,756.00</u>
	<u><u>471,896.17</u></u>		<u><u>471,896.17</u></u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the General Fund for the Period from 01.04.2004 to 31.03.2005

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.

**RECEIPTS AND PAYMENTS ACCOUNT RELATING AIDS AWARENESS SUPPORTED BY
BSSS,BALASORE FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005**

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance	Nil	By AIDS Awareness Programme	7,500.00
To Grant-in-aid	11,400.00	By Project Administration	3,900.00
		By Closing Balance	Nil
	<u><u>11,400.00</u></u>		<u><u>11,400.00</u></u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the Programme for the period from 01.04.2004 to 31.03.2005.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty,FCA
Proprietor.

**ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE
ORISSA, INDIA.**

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO INDIGENEOUS CONTRIBUTION FOR THE PERIOD FROM 01.04.2004 TO 31.03.2005
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance		By Incoem Generation proramme/RGVNA	158,000.00
- Cash-in-hanc	50,942.77		
- Cash-at-bank	<u>94,291.00</u>	By AIDS Awareness/BSSS	
To Members' Contribution	49,450.00	- Programme	7,500.00
To Local Contributor	352,564.00	- Administrative	<u>3,900.00</u>
To Grant-in-aid	36,400.00		11,400.00
To Sale of empty container	7,035.00	By Catholic Relief Services/SMCS	
To Bank Interest	5,142.00	- Loan to BSSS	50,000.00
To Service charges of Vehicle	62,894.00	- Others	<u>291,152.50</u>
To Sale of Paddy	2,500.00		341,152.50
To SHG loan refunc	57,902.20	By UNICEF	11,000.00
To Loan Refund from beneficiaries	200,990.30		
To Fixed Deposit	22,500.00	By General Fund	
To Loan from UCO Bank	157,000.00	- Programme exp.	18,060.00
To Audit fees transferred from		- Administrative exp	49,597.90
- AJWS	3,600.00	- Contribution to projects	20,300.00
- WACC	1,260.00	- Bank loan refunc	179,793.00
- ACA	<u>3,500.00</u>	- Furniture & Fixture	3,400.00
	8,360.00	- Interest free hand loan	<u>185,000.00</u>
			456,150.90
		By Closing Balance	
		- Cash-in-hanc	22,148.87
		- Cash-at-bank	<u>108,119.00</u>
			130,267.87
	<u><u>1,107,971.27</u></u>	-	<u><u>1,107,971.27</u></u>

The above Receipt and Payment Account, to the best of my/our belief contains a true account of the movement of cash of the General Fund for the Period from 01.04.2004 to 31.03.2005

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

SCHEDULE - I

TEMPORARY RESTRICTED FUND (UNSPENT GRANT) AS ON 31.03.2005

PARTICULARS	AMOUNT
	Rs.
Opening Balance as on 01.04.2004	564,960.85
Add,	
Grant-in-Aid received during the year 2004-2005	3,032,613.00
	TOTAL : 3,597,573.85
Less,	
Utilisation of Grant during the financial year 2004-05	2,689,029.60
Unspent Balance as on 31.03.2005	908,544.25
01 I.C.D.P/K.K.S	252,236.00
02 TUP (LPS) USA	10,462.35
03 ACA	312,092.90
04 TUP,USA	327,000.00
05 WATSAN	4,643.00
06 UNICEF	2,110.00
Total	908,544.25

Coordinating Member

SCHEDULE - II

RGVN LOAN ACCOUNT AS ON 31.03.2005

PARTICULARS	AMOUNT
	Rs.
Opening Balance as on 01.04.2004	23,765.00
Add,	
Loan received during the year	-
Interest for the year 2004-2005	134,235.00
	158,000.00
Less,	
Repayment during the year 2004-2005	158,000.00
Closing Balance as on 31.03.2005	-

Coordinating Member

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.
SCHEDULE - III

UCO. BANK LOAN ACCOUNT AS ON 31.03.2005

PARTICULARS	<u>AMOUNT</u>	
	Rs.	
Opening Balance as on 01.04.2004	30,346.50	30,346.50
Add,		
(i) Interest charged by bank during the year	35,901.50	3,043.00
(ii) Loan Sanctioned during the year	157,000.00	157,000.00
	<u>223,248.00</u>	<u>190,389.50</u>
Less,		
Repayment during the year	179,793.00	179,793.00
Closing Balance as on 31.03.2005.	<u>43,455.00</u>	<u>43,455.00</u>

Coordinating Member

SCHEDULE - V

RECEIVABLE FROM BENEFICIARIES (R G V N LOAN) AS ON 31.03.2005

PARTICULARS	<u>AMOUNT</u>	
	Rs.	
Balance receivable as on 01.04.2004		188,122.90
Add,		
(i) Loan given during the year	Nil	
(ii) Interest charged during the year	<u>12,867.40</u>	<u>12,867.40</u>
		<u>200,990.30</u>
Less,		
Repayment during the year		200,990.30
Balance receivable as on 31.03.2005		<u><u>-</u></u>

Coordinating Member

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

SCHEDULE - VI

RECEIVABLE FROM BENEFICIARIES (UCO BANK LOAN) AS ON 31.03.2005

PARTICULARS	AMOUNT
	Rs.
Balance receivable as on 01.04.2004	88,232.20
Add,	
(i) Loan given during the year	-
(ii) Interest charged during the year	8,120.00
	96,352.20
Less,	
Repayment during the year	57,902.20
Balance receivable as on 31.03.2005	38,450.00

Coordinating Member

SCHEDULE - VII

CASH & BANK BALANCE AS ON 31.03.2005

SL. No.	Project	Cash Rs.	Bank Rs.	FIXED DEPOSIT Rs.	Total Rs.
A FOREIGN					
01	I.C.D.P/K.K.S	28,801.00	23,435.00	200,000.00	252,236.00
02	TUP (LPS) USA	1,036.35	9,426.00	-	10,462.35
03	ACA	18,871.90	237,221.00	56,000.00	312,092.90
04	TUP,USA	-	327,000.00	-	327,000.00
05	FC Interest	-	9,643.20	-	9,643.20
	TOTAL:	48,709.25	606,725.20	256,000.00	911,434.45
B INDIGENIOUS					
01	CATHOLIC RELIEF SERVICES (SM)	15,476.60	89,848.00	-	105,324.60
02	GENERAL FUND	2,989.27	12,756.00	-	15,745.27
03	CORPUS FUND	340.00	1,767.00	-	2,107.00
04	WATSAN	2,930.00	1,713.00	-	4,643.00
05	UNICEF	75.00	2,035.00	-	2,110.00
06	NABARD	17.00	-	-	17.00
07	ADARSA VIDYA MANDIR	321.00	-	-	321.00
	TOTAL:	22,148.87	108,119.00	-	130,267.87
	GRAND TOTAL(A+B)	70,858.12	714,844.20	256,000.00	1,041,702.32

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

ANNEX TO SCHEDULE VII OF BANK BALANCE

SL.

<u>No.</u>	<u>Pass Book A/c No.</u>	<u>Bank</u>	<u>Amount Rs.</u>
1	SB 5506(F.C)	UCO. BANK	606,725.20
2	SB 7517	UCO. BANK	356.00
3	SB 7645	UCO. BANK	821.00
4	SB 7328	UCO. BANK	89,848.00
5	SB 795	UCO. BANK	1,358.00
6	CA C1/258	UCO. BANK	3,048.00
7	SB 7862	UCO. BANK	1,767.00
8	SB 8173	UCO. BANK	590.00
9	SB 7988	UCO. BANK	436.00
10	SB 8276	UCO. BANK	1,147.00
11	SB 8591	UCO. BANK	1,713.00
12	SB 8592	UCO. BANK	2,035.00
13	SB 9516	UCO. BANK	5,000.00
Total:			<u>714,844.20</u>

Coordinating Member

ALTERNATIVE FOR RURAL MOVEMENT (ARM)

BALIAPAL, BALASORE,
ORISSA, INDIA.

ANNEXURE TO SCHEDULE - IV

ASSET ADDITION DURING THE FINANCIAL YEAR 2004-05

<u>Sl No</u>	<u>Account Head</u>	<u>Description</u>	<u>Quantity</u>	<u>Amount Rs</u>	<u>Project</u>	<u>Purchase date</u>	
01	MACHNERIES	Rice Husking Machine	3no	15,900.00	KKS	23.04.2004	
		Power Tiller	1no	116,130.00	KKS	30.07.2004	
		Printer	1no	2,400.00	KKS	01.10.2004	
		Printer		<u>800.00</u>	135,230.00	AJWC	12.10.2004
02	MEDICAL EQUIPMENT	Medical Equipment		1,059.00	1,059.00	KKS	23.11.2004
03	COMPUTER	Computer	1nos	31,500.00	31,500.00	KKS	01.10.2004
04	ELECTRICAL ITEM	UPS	1nos	2,000.00	2,000.00	KKS	01.10.2004
05	FURNITURE & FIXTUR	Revolving Chair	4nos	4,400.00		KKS	11.06.2004
		S type Chair	4nos	1,500.00		KKS	12.06.2004
		Table	1no	3,400.00		KKS	12.06.2004
		Moulded Chair	50 nos	10,650.00		KKS	12.06.2004
		Book Self	1nos	<u>3,400.00</u>	23,350.00	G.FUND	14.06.2004
06	MUSICAL SYSTEM	Harmoniurr	1nos	9,300.00		KKS	28.07.2004
		Tabala	1nos	<u>825.00</u>	10,125.00	KKS	28.07.2004
07	AUDIO VISUAL	Mike set	1set	<u>23,900.00</u>	23,900.00	KKS	10.08.2004
08	BUILDING				19,000.00	KKS	
			Total		<u><u>246,164.00</u></u>		

Coordinating Member

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

NOTES ON ACCOUNTS TO AND FORMING PART OF THE BALANCE SHEET AS ON 31.03.2005

01. Method of Accounting : Mercantile except interest on fixed deposit which is accounted for on realisation basis.

02. Fixed Assets:

i) Depreciation on Fixed Assets has been charged on written down value method as per the rate specified by the income Tax Act, 1961.

3 Income Recognition

During the year the Grant-in-aid has been recognised as Income on proportionate completion method and the unspent portion of the Grant has been shown under Temporary restricted fund in the Balance Sheet.

4

Balance confirmation are yet to be obtained on interest free hand loan, Receivable from beneficiaries Sundry creditors, Staff Advance & Programme Advance.

5 The supporting to the programme expenses incurred in the rural areas are obviously hand written.

6 During the year the organization has received non-cash as follows with its quantative details not considered in financial statements.

7 Donation given by Catholic Relief Service

(A) Particulars	CSB Kg	Oil Ltrs.	Burger Kg.
Op. Balance	Nil	262.000	0.500
Receipt	Nil	27780.000	72000.000
Distribution & Transit loss	Nil	27422.000	41133.000
Balance	Nil	620.000	30867.500

(B) Similarly, 99,970.00 kg of Wheat received from CASA, Kolkata has been distributed among the beneficiaries .

Coordinating Member

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

SCHEDULE - IV

FIXED ASSETS AND DEPRECIATION FOR THE FINANCIAL YEAR 2004-2005.

Sl. No	Description	WDV as on	ADDITION	ADDITION	Total	Sold during		WDV as on	
		01.04.2004	BEFORE	AFTER		2004-05	Depreciation	31.03.2005	
		(Rs)	(Rs)	30.09.2004	(Rs)	(Rs)	(%)	(Rs)	(Rs)
1	Furniture & Fixture	71,393.00	23,350.00	-	94,743.00	-	15	14,211.00	80,532.00
2	Machineries	144,487.00	132,030.00	3,200.00	279,717.00	-	25	69,529.00	210,188.00
3	Vehicle	427,670.00	-	-	427,670.00	-	20	85,534.00	342,136.00
4	Bi-cycle & Rickshaw	-	-	-	-	-	0	-	-
5	Electronic Typewriter	4,003.00	-	-	4,003.00	-	25	1,001.00	3,002.00
6	Cherpal	3,465.00	-	-	3,465.00	-	15	520.00	2,945.00
7	Audio Visual	9,106.00	23,900.00	-	33,006.00	-	25	8,252.00	24,754.00
8	Office Equipment	3,371.00	-	-	3,371.00	-	15	506.00	2,865.00
9	Musical Instrument	1,783.00	10,125.00	-	11,908.00	-	25	2,977.00	8,931.00
10	Cyclo-style Machine	2,140.00	-	-	2,140.00	-	25	535.00	1,605.00
11	Vocational Equipments	383.00	-	-	383.00	-	25	96.00	287.00
12	Sports Equipment	1,582.00	-	-	1,582.00	-	25	396.00	1,186.00
13	Medical Equipments	7,051.00	-	1,059.00	8,110.00	-	25	1,895.00	6,215.00
14	Library Books	2,000.00	-	-	2,000.00	-	0	-	2,000.00
15	Land	176,730.60	-	-	176,730.60	-	0	-	176,730.60
16	Computer,Printer etc	53,669.00	-	31,500.00	85,169.00	-	60	41,651.00	43,518.00

Contd.....

17	Fax Machine	9,690.00	-	-	9,690.00	-	25	2,423.00	7,267.00
18	Xerox Machine	34,504.00	-	-	34,504.00	-	25	8,626.00	25,878.00

ALTERNATIVE FOR RURAL MOVEMENT (ARM)
BALIAPAL, BALASORE,
ORISSA, INDIA.

19 Refrigerator	2,575.00	-	-	2,575.00	-	25	644.00	1,931.00
20 Camera	1,534.00	-	-	1,534.00	-	25	384.00	1,150.00
21 Office Building	476,476.00	-	19,000.00	495,476.00	-	5	24,299.00	471,177.00
22 Pump Set	2,495.00	-	-	2,495.00	-	25	624.00	1,871.00
23 Science Instruments	7,015.00	-	-	7,015.00	-	25	1,754.00	5,261.00
24 Electrical Equipoment	7,087.00	-	2,000.00	9,087.00	-	25	2,022.00	7,065.00
TOTAL:	1,450,209.60	189,405.00	56,759.00	1,696,373.60	-		267,879.00	1,428,494.60

Cordinating Member