

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 (ARM)**" as at 31st March, 2006 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 2,3,5&6 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, 2006
and
- (b) In the case of Income and Expenditure Account, the excess of Expenditure Over Income for the year ended on that date.

Sanjeeb. K.Mohanty,FCA
Proprietor.
Membership No-54142
Bhubaneswar, Written on 7th July, 2006

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

BALANCE SHEET AS ON 31ST MARCH 2006

<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	1,514,986.67	(As per Schedule -III)	1,352,093.60
Add : Adjustment for Sundry creditors	23,000.00		
Less: Excess of Expenditure			
Over Income	<u>122,892.60</u>		
	1,415,094.07		
<u>TEMPORARY RESTRICTED FUND</u>		<u>CURRENT ASSETS</u>	
UNSPENT GRANTS (As per Schedule - I)	713,739.31	<u>LOANS & ADVANCES</u>	
<u>CORPUS FUND</u>		Programme Advance	28,000.00
As per last Balance Sheet	34,107.00	Receivables from beneficiaries:	<u>Nil</u>
Add: Received during the year	<u>162.00</u>	(As per Schedule - IV)	28,000.00
	34,269.00		
<u>UCO BANK LOAN (As per Schedule-II)</u>			
	Nil		
<u>INTEREST FREE HAND LOAN</u>		<u>CASH & BANK BALANCE</u>	
As per last Balance Sheet	67,000.00	(As per Schedule - V)	898,919.78
Add : Received during the year	117,000.00		
Less: Payment during the year	<u>102,000.00</u>		
	82,000.00		
<u>CURRENT LIABILITIES AND PROVISION</u>			
Audit Fees & Service tax	33,911.00		
	<u>2,279,013.38</u>	-	<u>2,279,013.38</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 31.03.2006.

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 01.04.2005 TO 31.03.2006

<u>EXPENDITURE</u>	<u>AMOUNT Rs.</u>	<u>INCOME</u>	<u>AMOUNT Rs.</u>
To Integrated Community development project / K.K.S	1,757,069.00	By Grant-in-aid	3,812,838.20
To Model education against Primary School Wastage & Stagnation (ACA)	430,982.50	(As per Schedule -I) By Local/Beneficiary Contribution	674,023.00
To Main streaming of Girls at Risk/ACA	342,679.00	By Bank& FD Interest	22,707.00
To Relief assistance/ACA	64,997.00	By Members' Contribution	22,000.00
To Micro Enterprise Dev. Program/TUP/USA	1,137,456.00	By Service charges of Vehicle	54,895.00
To Micro Enterprise Development Programme / TUP (LPS), USA	56,276.00	By Donation	6,400.00
To Reproductive & Child Health Programme / MISEREOR/Germany	145,261.00	By Membership fees	1,100.00
To Village Resilience Project / CRS/Balasore	93,927.70	By Sale of empty container	27,510.00
To Catholic Relief Services/SMCS	472,244.60	By Interest on Beneficiary Loan	33.00
To Mobile Health Clinic/Memisa	3,000.00	By Excess of Expenditure	
To Health Awareness/STEP	10,000.00	Over Income	122,892.60
To WATSON	23.00		
To UNICEF	23.00		
To Bank charges	375.00		
To General Fund			
- Programme exp.	1,860.00		
- Administrative exp.	<u>2,602.00</u>		
To Interest on Bank Loan	2,528.00		
To Depreciation	189,984.00		
To Audit Fees	29,500.00		
To Service Tax on Audit Fees	3,611.00		
	<u>4,744,398.80</u>	-	<u>4,744,398.80</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 01.04.2005 to 31.03.2006.

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 01.04.2005 TO 31.03.2006

<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	
- Cash-in-hand	70,858.12		1,757,069.00
- Cash-at-bank	714,844.20		
- Fixed deposit	<u>256,000.00</u>	By Model education against Primary School Wastage & Stagnation (ACA)	480,140.50
	1,041,702.32		
To Grant-in-aid		By Main streaming of Girls at Risk/ACA	385,114.00
- Foreign	3,616,173.26	By Relief assistance/ACA	64,997.00
- Indigeneous	<u>1,860.00</u>		
	3,618,033.26	By Micro Enterprise Dev. Program/TUP/USA	1,137,456.00
To Local/Beneficiary Contribution	674,023.00	By Micro Enterprise Development Programme / TUP (LPS), USA	56,276.00
To Bank& FD Interest	22,769.00	By Reproductive & Child Health Programme / MISEREOR/Germany	145,261.00
To Members' Contribution	22,000.00	By Village Resilience Project / CRS/Balasore	93,927.70
To Service charges of Vehicle	54,895.00	By Catholic Relief Services/SMCS	472,244.60
To Donation	6,500.00	By Mobile Health Clinic/Memisa	3,000.00
To Membership fees	1,100.00	By Health Awareness/STEP	10,000.00
To Sale of empty container	27,510.00	By WATSON	23.00
To SHG Loan refund	38,483.00	By UNICEF	23.00
To Advance Refund	63,000.00	By Bank charges	375.00
To Loan Refund from BSSS	50,000.00	By General Fund	
To Interest Free Hand Loan	117,000.00	- Programme exp.	1,860.00
		- Administrative exp.	32,356.00
		- Sundry Creditor(Office const.)	16,000.00
		- Bank Loan Refund	45,983.00
		- Video Camera	33,990.00
		- Interest free hand loan	<u>102,000.00</u>
			232,189.00
		By Closing Balance:	
		- Cash-in-hand	63,329.32
		- Cash-at-bank	779,590.46
		- Fixed Deposit	<u>56,000.00</u>
			898,919.78
	<u>5,737,015.58</u>	-	<u>5,737,015.58</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 01.04.2005 to 31.03.2006

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 RELATING TO MODEL EDUCATION AGAINST PRIMARY SCHOOL WASTAGE AND STAGNATION SUPPORTERED BY ACTION CHILDREN AID DENMARK, FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006.

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Mid day Tiffin	150,398.50
- Cash-in-hand	18,871.90	By Extention Activities	12,958.00
- Cash-at-bank	237,221.00	By Community Sensitization Cutural	
- Fixed deposit	<u>56,000.00</u>	Campaigning	84,894.00
To Grant-in-aid	500,000.00	By Teaching & Learning Material	16,536.00
To Local Contribution	21,139.00	By Teachers Training	11,683.00
To Bank Interest	2,655.00	By Dress Material for Dance Student	1,435.00
To Advance Refund	60,000.00	By Teaching & Learning Material	
		Computer software Account	13,814.00
		By Salary	87,000.00
		By Project Administration	6,409.00
		By Audit fees	4,000.00
		By Fixed Assets	
		- Uniform	45,855.00
		- Organ with Adapter	23,000.00
		- Tape Recorder	3,808.00
		- Almirah	<u>10,350.00</u>
		By Advance	12,000.00
		By Closing Balance	
		- Cash-in-hand	13,778.40
		- Cash-at-bank	341,968.00
		- Fixed Deposit	<u>56,000.00</u>
	<u>895,886.90</u>	-	<u>895,886.90</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 01.04.2005 To 31.03.2006.

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 "RELIEF ASSISTANCE "SUPPORTED BY ACTION CHILDREN
AID,DENMARK FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006.**

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance	Nil	By Free Health Check up	16,000.00
To Grant-in-Aid	64,997.00	By Woolen Sweeter	18,576.00
		By Dry Food	5,671.00
		By School Bag	14,250.00
		By Teaching Material	10,500.00
		By Closing balance	Nil
	<u>64,997.00</u>		<u>64,997.00</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 01.04.2005 to 31.03.2006.

As per our separate report of even date

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

**RECEIPTS AND PAYMENTS ACCOUNT RELATING TO I.C.D.P SUPPORTED BY KKS GERMANY FOR THE PERIOD
FROM 01.04.2005 TO 31.03.2006.**

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance:		By Non-Recurring exp	
- Cash-in-hand	28,801.00	- Medicine	31,775.00
- Cash-at-bank	23,435.00	- Pumpset	30,400.00
- Fixed Deposit	<u>200,000.00</u>	- Small credit for Agrl.	948,000.00
	252,236.00	- Trg & teaching meaterials	<u>48,290.00</u>
To Grant-In-Aid	1,300,000.00		1,058,465.00
To F.D Interest	3,142.00	By Recurring expenses	
To Bank Interest	7,691.00	- Prog. & Legal Asst. for Women	48,060.00
To Organisation Contribution	12,500.00	- All for Instructor	72,100.00
To Local Contribution	181,500.00	- Health Education	67,017.00
		- Maintenance of Ambulance	28,144.00
		- Stationary	67,800.00
		- Staff training	29,191.00
		- Training of SHGs	79,314.00
		- Training in Agriculture	44,338.00

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	- Trg. of Instructor	-	435,964.00
	By Personnel Cost		262,640.00
	By Closing Balance:		Nil
			<u>1,757,069.00</u>
			<u>1,757,069.00</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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

<p>RECEIPTS AND PAYMENTS ACCOUNT RELATING TO MICRO ENTERPRISE DEVELOPMENT(LPS) SUPPORTERED BY TRICKLE UP, USA, FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006.</p>
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<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Monitoring	32,000.00
- Cash-in-hand	1,036.35	By Training	10,485.00
- Cash-at-Bank	<u>9,426.00</u>	By Printing & Stationary	757.50
To Grant-in-aid	72,164.00	By Transportation	10,541.00
		By Postage	2,141.50
		By Telephone	351.00
		By Closing Balance	
		- Cash-in-hand	3,186.35
		- Cash-at-bank	<u>23,164.00</u>
			26,350.35
			<u>82,626.35</u>
			<u>82,626.35</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 01.04.2005 To 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

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

S.K. Mohanty, FCA
Proprietor

RECEIPTS AND PAYMENTS ACCOUNT RELATING MICRO ENTERPRISE DEVELOPMENT SUPPORTED BY TUP USA, FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance		By Micro enterprise development Prog.	1,137,456.00
- Cash-at-bank	327,000.00		
To Grant-in-aid	810,456.00		
		By Closing Balance	Nil
	<u>1,137,456.00</u>	-	<u>1,137,456.00</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 01.04.2005 To 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

S.K. Mohanty, FCA
Proprietor

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "MAINSTREAMING OF GIRLS AT RISK, BALIAPAL BLOCK" SUPPORTED BY ACTION CHILDREN AID (ACA) DENMARK FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance:	Nil	By Parents Motivational Camp	29,670.00
To Grant-In-Aid	568,274.00	By Orientation on Re-productive Health care	13,000.00
To Local Contribution	18,000.00	By Legal Awareness Camp	68,100.00
		By Teaching & Learning Material	30,822.00
		By Documentary Film	30,000.00
		By Teachers Salary	60,000.00

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	By Salary		76,000.00
	By Project administration		35,087.00
	By Motor Cycle		42,435.00
	By Closing Balance		
	- Cash-in-hand	24,860.00	
	- Cash-at-bank	<u>176,300.00</u>	201,160.00
			<u><u>586,274.00</u></u>
			<u><u>586,274.00</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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "REPRODUCTIVE AND CHILD HEALTH PROGRAMME WITH INVOLVEMENT OF ADOLESCENT GIRLS AND REPRODUCTIVE MARRIED WOMEN AT BALIAPAL BLOCK, ORISSA" SUPPORTED BY MISEREOR, GERMANY FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance:	Nil	By Staff Cost	70,500.00
To Grant-In-Aid	212,682.26	- (Doctor, Health Workers & Project Coordinator)	
		By Recurrent programme exp.	
		- Courses, Seminars, Workshop	36,330.00
		- Medical services	<u>24,756.00</u>
			61,086.00
		By Other Recurrent prog. exp.	
		- Transport & Adm cost, Evaluation	13,675.00
		By Closing Balance	
		- Cash-in-hand	10,549.00
		- Cash-at-bank	<u>56,872.26</u>
			67,421.26
	<u><u>212,682.26</u></u>		<u><u>212,682.26</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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

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

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO "VILLAGE RESILIENCE PROJECT " SUPPORTED BY CRS BALASORE FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006

<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance:	Nil	By Formation of farmers Club Training	8,450.00
To Grant-In-Aid	87,600.00	By Task force preparation of Micro Planning	6,000.00
To Loan from General Fund	6,350.00	By SHG Management Training	12,510.00
		By Salary	55,000.00
		By Mobility	8,125.70
		By Office Expenses	3,842.00
		By Closing Balance	
		- Cash-in-hand	22.30
	<u>93,950.00</u>		<u>93,950.00</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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT OF FOREIGN CONTRIBUTION FOR THE PERIOD FROM 01.04.2005 To 31.03.2006

<u>RECEIPTS</u>	<u>AMOUNT Rs</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs</u>
To Opening Balance:		By Integrated Community development	
- Cash-in-hand	48,709.25	Project/KKS	1,757,069.00
- Cash-at-bank	606,725.20	By Model education against Primary	

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- Fixed Deposit	256,000.00	911,434.45	School Wastage & Stagnation (ACA)	484,140.50
To Grant-In-Aid				
- K K S/GERMANY	1,300,000.00		By Main streaming of Girls at Risk/ACA	385,114.00
- ACA/ DENMARK/MGCR	568,274.00			
- ACA/ DENMARK/AVM	500,000.00		By Relief assistance/ACA	64,997.00
- ACA/DENMARK/RELIEF	64,997.00			
- TUP/LPS/ USA	72,164.00		By Micro Enterprise Dev. Program/TUP/USA	1,137,456.00
- TUP/ USA	810,456.00			
- RCH/MISEREOR/Germany	212,682.26		By Micro Enterprise Development Programme /	
- VR/CRS/BALASORE	87,600.00	3,616,173.26	TUP (LPS), USA	56,276.00
To Bank Interest		20,089.00		
To Local Contribution			By Reproductive & Child Health Programme /	
- KKS/Germany	181,500.00		MISEREOR/Germany	145,261.00
- MGCR/ACA	18,000.00			
- AVM/ACA	21,139.00	220,639.00	By Village Resilience Project / CRS/Balasore	93,927.70
To Org. Contribution				
- KKS/Germany		12,500.00	By Mobile Health Clinic/Memisa	3,000.00
To Advance Refund		63,000.00		
To Loan From General Fund		6,350.00	By Bank Charges	375.00
			By Closing Balance	
			- Cash-in-hand	52,396.05
			- Cash-at-bank	614,173.46
			- Fixed Deposit	56,000.00
		<u>4,850,185.71</u>		<u>722,569.51</u>
				<u>4,850,185.71</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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Cordinating Member

S. K. Mohanty, FCA
Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO MOBILE HELATH CLINIC SUPPORTED BY MEMISA FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006
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<u>RECEIPTS</u>	<u>AMOUNT Rs.</u>	<u>PAYMENTS</u>	<u>AMOUNT Rs.</u>
To Opening Balance:	Nil	By Health Awareness	3,000.00

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To Advance Refund	3,000.00		
		By Closing Balance	Nil
	<u>3,000.00</u>		<u>3,000.00</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 01.04.2005 to 31.03.2006.

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 01.04.2005 TO 31.03.2006.

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:		By Staff Salary	190,500.00
- Cash-in-hand	15,476.60	By Transportation	66,992.60
- Cash-at-bank	<u>89,848.00</u>	By Travelling Expenses	11,686.00
	105,324.60	By Warehouse Maintenance	15,615.00
To Beneficiary Contribution	438,384.00	By VHW Training Fund	30,360.00
		By Handling Charges	93,150.00
To Bank Interest	1,896.00	By OPC Contribution	61,871.00
		By VHW Orientation Training	2,070.00
To Sale of empty container	27,510.00	By Closing balance:	
		- Cash-in-hand	5,383.00
To Loan Refund from BSSS	50,000.00	- Cash-at-bank	<u>145,487.00</u>
			150,870.00
	<u>623,114.60</u>		<u>623,114.60</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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT OF "HEALTH AWARENESS PROGRAMME UNDER STEP" FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:	Nil	By Health Check up Camp	3,858.00
To Loan from General Fund	10,000.00	By Health Awareness	6,142.00
		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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

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

S. K. Mohanty, FCA
 Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT OF CORPUS FUND FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:			
- Cash-in-hand	340.00		
- Cash-at-bank	<u>1,767.00</u>		
	2,107.00		
		By Closing balance:	
To Donation & Contribution	100.00	- Cash-in-hand	340.00
		- Cash-at-bank	<u>1,929.00</u>
			2,269.00
To Bank Interest	62.00		
	<u>2,269.00</u>		<u>2,269.00</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 Corpus Fund for the Period from 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
 Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO UNICEF FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:		By Bank Charges	23.00
- Cash-in-hand	75.00		
- Cash-at-bank	<u>2,035.00</u>		
	2,110.00		
To Organisation Contribution	100.00	By Closing Balance	
		- Cash-in-hand	75.00
To Bank interest	72.00	- Cash-at-bank	<u>2,184.00</u>
			2,259.00

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

2,282.00

2,282.00

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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
 Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO WATSAN FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006.

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:		By Bank Charges	23.00
- Cash-in-hand	2,930.00		
- Cash-at-bank	<u>1,713.00</u>		
	4,643.00		
To Organisation Contribution	100.00	By Closing Balance	
		- Cash-in-hand	2,930.00
To Bank interest	60.00	- Cash-at-bank	<u>1,850.00</u>
			4,780.00
	<u>4,803.00</u>		<u>4,803.00</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 01.04.2005 to 31.03.2006.

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
 Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO GENERAL FUND FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:		By NGO Consultation Meet	1,860.00
- Cash-in-hand	2,989.27		
- Cash-at-bank	<u>12,756.00</u>	By Audit Fees	29,754.00
	15,745.27		
To Donation	6,400.00	By Bank Charges	125.00
To Members' Contribution	22,000.00	By Sundry Creditor(Office Const.)	16,000.00

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

To Local Contribution	15,000.00	By Postage & Telegram	1,503.00
To Grant-in-aid (CASA)	1,860.00	By Contingencies	704.00
To Bank Interest	590.00	By Land tax	4.00
To Service charges of Vehicle	54,895.00	By Telephone Charges	266.00
To Membership Fees	1,100.00	By Contribution to projects	
To SHG loan refund	38,483.00	- KKS	12,500.00
		- Unicef	100.00
		- Watson	<u>100.00</u>
To Interest free Hand loan	117,000.00		12,700.00
To Audit fees transferred from		By Loan to Project	
- ACA	4,000.00	- STEP	10,000.00
		- CRS/VR	<u>6,350.00</u>
		By Bank loan refund	
		- Principal	43,455.00
		- Interest	<u>2,528.00</u>
		By Video Camera	33,990.00
		By Interest free hand loan	102,000.00
		By Closing Balance:	
		- Cash-in-hand	1,867.27
		- Cash-at-bank	<u>13,967.00</u>
	<u><u>277,073.27</u></u>	-	<u><u>277,073.27</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 01.04.2005 to 31.03.2006

As per our separate report of even date.

Co-ordinating Member

S. K. Mohanty, FCA
Proprietor.

RECEIPTS AND PAYMENTS ACCOUNT RELATING TO INDIGENEOUS CONTRIBUTION FOR THE PERIOD FROM 01.04.2005 TO 31.03.2006
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<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
To Opening Balance:		By WATSON	23.00
- Cash-in-hand	22,148.87		
- Cash-at-bank	<u>108,119.00</u>	By Health Awareness/STEP	
To Donation	6,500.00	- Programme	10,000.00
To Members' Contribution	22,000.00		
To Local/Beneficiary Contribution	453,384.00	By Catholic Relief Services/SMCS	472,244.60

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

To Grant-in-aid	1,860.00		
To Bank Interest	2,680.00	By UNICEF	23.00
To Service charges of Vehicle	54,895.00		
To Membership Fees	1,100.00	By General Fund	
To SHG loan refund	38,483.00	- Programme exp.	1,860.00
To Interest free hand loan	117,000.00	- Administrative exp.	32,356.00
To Audit fees transferred from		- Sundry creditor (Office Const)	16,000.00
- ACA	4,000.00	- Loan to CRS/VR Projects	6,350.00
To Sale of empty container	27,510.00	- Contribution to KKS projects	12,500.00
To Loan refund from BSSS	50,000.00	- Bank loan refund	45,983.00
		- Video Camera	33,990.00
		- Interest free hand loan	<u>102,000.00</u>
			251,039.00
		By Closing Balance:	
		- Cash-in-hand	10,933.27
		- Cash-at-bank	<u>165,417.00</u>
			176,350.27
	<u><u>909,679.87</u></u>		<u><u>909,679.87</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 Indigeneous Contribution for the Period from 01.04.2005 to 31.03.2006

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 31.03.2006

PARTICULARS	AMOUNT Rs.
Opening Balance as on 01.04.2005	908,544.25
Add,	
Grant-in-Aid received during the year 2005-2006	3,618,033.26
TOTAL :	4,526,577.51
Less,	
Utilisation of Grant during the financial year 2005-06	3,812,838.20
Unspent Balance as on 31.03.2006	713,739.31
01 ACA/DENMARK/MGCR	201,160.00
02 TUP (LPS) USA	26,350.35
03 ACA/DENMARK/AVM	411,746.40
04 RCH/MISEREOR/GERMANY	67,421.26
05 VR/CRS/BALASORE	22.30
06 WATSAN	4,780.00
07 UNICEF	2,259.00
Total	713,739.31

Coordinating Member

SCHEDULE - II

UCO. BANK LOAN ACCOUNT AS ON 31.03.2006

PARTICULARS	AMOUNT Rs.
Opening Balance as on 01.04.2005	43,455.00
Add,	
(i) Interest charged by bank during the year	2,528.00
(ii) Loan Sanctioned during the year	-
	45,983.00
Less,	
Repayment during the year	45,983.00
Closing Balance as on 31.03.2006.	-

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

Coordinating Member

SCHEDULE - IV

RECEIVABLE FROM BENEFICIARIES (UCO BANK LOAN) AS ON 31.03.2006

PARTICULARS	AMOUNT
	Rs.
Balance receivable as on 01.04.2005	38,450.00
Add,	
(i) Loan given during the year	-
(ii) Interest charged during the year	33.00
	38,483.00
Less,	
Repayment during the year	38,483.00
Balance receivable as on 31.03.2006	-

Coordinating Member

SCHEDULE - V

CASH & BANK BALANCE AS ON 31.03.2006

SL. No.	Project	Cash Rs.	Bank Rs.	FIXED DEPOSIT Rs.	Total Rs.
A FOREIGN					
01	MISEREOR/GERMANY	10,549.00	56,872.26	-	67,421.26
02	ACA/AVM	13,778.40	341,968.00	56,000.00	411,746.40
03	TUP (LPS) USA	3,186.35	23,164.00	-	26,350.35
04	ACA/MGCR	24,860.00	176,300.00	-	201,160.00
05	CRS/VR	22.30	-	-	22.30
06	FC Interest	-	15,869.20	-	15,869.20
	TOTAL:	52,396.05	614,173.46	56,000.00	722,569.51
B INDIGENIOUS					
01	CATHOLIC RELIEF SERVICES (SI	5,383.00	145,487.00	-	150,870.00

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

02	GENERAL FUND	1,867.27	13,967.00	-	15,834.27
03	CORPUS FUND	340.00	1,929.00	-	2,269.00
04	WATSAN	2,930.00	1,850.00	-	4,780.00
05	UNICEF	75.00	2,184.00	-	2,259.00
06	NABARD	17.00	-	-	17.00
07	ADARSA VIDYA MANDIR	321.00	-	-	321.00
TOTAL:		10,933.27	165,417.00	-	176,350.27

GRAND TOTAL(A+B)	63,329.32	779,590.46	56,000.00	898,919.78
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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	614,173.46
2	SB 7517	UCO. BANK	468.00
3	SB 7645	UCO. BANK	1,096.00
4	SB 7328	UCO. BANK	145,487.00
5	SB 795	UCO. BANK	1,508.00
6	CA C1/258	UCO. BANK	3,238.00
7	SB 7862	UCO. BANK	1,929.00
8	SB 8173	UCO. BANK	688.00
9	SB 7988	UCO. BANK	529.00
10	SB 8276	UCO. BANK	1,264.00
11	SB 8591	UCO. BANK	1,850.00
12	SB 8592	UCO. BANK	2,184.00
13	SB 9516	UCO. BANK	5,176.00
Total:			<u>779,590.46</u>

Coordinating Member

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

FIXED ASSETS AND DEPRECIATION FOR THE FINANCIAL YEAR 2005-2006.

Sl. No	Description	WDV as on	ADDITION	ADDITION	Total	Sold during		WDV as on	
		01.04.2005	BEFORE 01.10.2005	AFTER 30.09.2005		2005-06	Depreciation	31.03.2006	
		(Rs)	(Rs)		(Rs)	(Rs)	(%)	(Rs)	(Rs)
1	Furniture & Fixture	80,532.00	-	10,350.00	90,882.00	-	10	8,571.00	82,311.00
2	Machineries	210,188.00	-	-	210,188.00	-	15	31,528.00	178,660.00
3	Vehicle	342,136.00	-	42,435.00	384,571.00	-	15	54,503.00	330,068.00
4	Electronic Typewriter	3,002.00	-	-	3,002.00	-	15	450.00	2,552.00
5	Cherpal	2,945.00	-	-	2,945.00	-	10	295.00	2,650.00
6	Audio Visual	24,754.00	-	3,808.00	28,562.00	-	15	3,999.00	24,563.00
7	Office Equipment	2,865.00	-	-	2,865.00	-	10	287.00	2,578.00
8	Musical Instrument	8,931.00	-	23,000.00	31,931.00	-	15	3,065.00	28,866.00
9	Cyclo-style Machine	1,605.00	-	-	1,605.00	-	15	241.00	1,364.00
10	Vocational Equipments	287.00	-	-	287.00	-	15	43.00	244.00
11	Sports Equipment	1,186.00	-	-	1,186.00	-	15	178.00	1,008.00
12	Medical Equipments	6,215.00	-	-	6,215.00	-	15	932.00	5,283.00
13	Library Books	2,000.00	-	-	2,000.00	-	0	-	2,000.00
14	Land	176,730.60	-	-	176,730.60	-	0	-	176,730.60
15	Computer,Printer etc	43,518.00	-	-	43,518.00	-	60	26,111.00	17,407.00

Contd.....

16	Fax Machine	7,267.00	-	-	7,267.00	-	15	1,090.00	6,177.00
17	Xerox Machine	25,878.00	-	-	25,878.00	-	15	3,882.00	21,996.00
18	Refrigerator	1,931.00	-	-	1,931.00	-	15	290.00	1,641.00
19	Camera	1,150.00	33,990.00	-	35,140.00	-	15	5,271.00	29,869.00

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

20 Office Building	471,177.00	-	-	471,177.00	-	10	47,118.00	424,059.00
21 Pump Set	1,871.00	-	-	1,871.00	-	15	281.00	1,590.00
22 Science Instruments	5,261.00	-	-	5,261.00	-	15	789.00	4,472.00
23 Electrical Equipment	7,065.00	-	-	7,065.00	-	15	1,060.00	6,005.00
TOTAL:	1,428,494.60	33,990.00	79,593.00	1,542,077.60	-		189,984.00	1,352,093.60

Cordinating Member

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

ANNEXURE TO SCHEDULE - III

ASSET ADDITION DURING THE FINANCIAL YEAR 2005-06

<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	MUSICAL INSTRUMENT	Organ with Adapter	1no	23,000.00	ACA/AVM	05.01.2006
02	AUDIO VISUAL	Tape Recorder	1no	3,808.00	ACA/AVM	05.01.2006
03	FURNITURE & FIXTURE	Almirah	3no	10,350.00	ACA/AVM	24.02.2006
04	VEHICLE	Honda Activa	1 no	42,435.00	ACA/MGCF	15.10.2005
05	VIDEO CAMERA	Video camera	1 no	33,990.00	General	02.06.2005
			Total	<u>113,583.00</u>		

Coordinating Member

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

NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE BALANCE SHEET

AS ON 31.03.2006

A. SIGNIFICANT ACCOUNTING POLICIES :

1 **Accounting Concepts :**

The Organisation Generally follows mercantile system of accounting, except for interest on fixed deposit which is accounted for on realisation basis.

2 **Fixed Assets**

Fixed Assets are stated at cost, less depreciation

3 **Depreciation**

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

B. NOTES ON ACCOUNTS :

01 During the year the Grant-in-aid recognised as income on proportionate completion method and the unspent portions of the Grant-in-aid are shown under temporary restricted fund in the Balance Sheet.

02 Balance confirmation are yet to be obtained on interest free hand loan & Advance

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

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

Particulars		CSB Kg	Oil Ltrs.	Burger Kg.
Op. Balance		Nil	620.000	30867.500
Receipt		Nil	36000.000	35250.000
Distribution & Transit		Nil	36532.000	54798.000
Balance		Nil	88.000	11319.500

05 During the year the organisation has received Rs.87,600/-, from CRS, Balasore to implement " Village Resilience Project" as per the terms of reference the original expenditure vouchers along with supportings are being submitted to CRS.

06 M/S Bhaskar Chandra Sahoo the building material supplier has waived an amount of Rs. 23,000/- to the organisation out of total amount of Rs. 39,000/- payable to him. The amount has been duly adjusted in this year's financial statements.

Coordinating Member