

**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

(FOREIGN CONTRIBUTION)

**AUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2025**



**K.D. LATH & CO.
CHARTERED ACCOUNTANTS
NARMADA, UDITNAGAR
ROURKELA- 769012.**

CERTIFICATE


We have audited the account of **Society of the Divine Word, Jharsuguda, Registration No. 7150/149 of 73-74, FCRA No. 105060005** for the financial year ending the 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was **₹13,11,19,425.41;**
- (ii) foreign contribution of / worth **₹ 4,54,91,203.00** was received by the Association during the financial year **2024-25;**
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **₹ 66,52,951.06** was received by the Association during the financial year **2024-25;**
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2024-25** was **₹ 13,55,98,900.02;**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief (**Society of the Divine Word, Jharsuguda**) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.



For K.D Lath & Co
Chartered Accountants
(FR No. 306011E)


Sudhir Lath
(Partner)
(Membership No. 059396)

Place: Rourkela
Date: 18.07.2025
UDIN: 25059396BMJHVP3224

**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

BALANCE SHEET AS AT 31.03.2025 (FCRA)

Particulars	NOTE	Amount in ₹	
		As at 31 March 2025	As at 31 March 2024
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	13,55,98,900.02	13,11,19,425.41
b. Capital Reserve for Fixed Assets	2	39,17,05,919.93	38,72,91,084.93
TOTAL		52,73,04,819.95	51,84,10,510.34
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	39,17,05,919.93	38,72,91,084.93
II. Current Assets			
a. Current Investment	4	11,15,28,664.00	8,32,99,492.00
b. Cash & Bank Balances	5	1,46,50,994.17	3,99,96,479.42
c. Other Current Assets	6	94,19,241.85	78,23,453.99
TOTAL		52,73,04,819.95	51,84,10,510.34

Significant accounting policies and notes to account 10
The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)


Sudhir Lath
Partner

Membership No.: 059396



Rourkela
Dated :

18 JUL 2025


President
Society of the Divine Word
Shanti Bhavan, Cox Colony
Jharsuguda-768203
Odisha, India


Treasurer
Society of The Divine Word
Shanti Bhavan, Cox Colony
Jharsuguda-768203
Odisha, India

**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

		Amount in ₹	
PARTICULARS	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. INCOME			
RECURRING RECEIPTS	6	5,21,44,154.06	7,60,26,474.59
TOTAL		5,21,44,154.06	7,60,26,474.59
II. EXPENDITURE			
RECURRING EXPENSES	7	4,32,49,844.45	3,64,33,388.62
TOTAL		4,32,49,844.45	3,64,33,388.62
Excess of Income over Expenditure	(I-II)	88,94,309.61	3,95,93,085.97
Less: Net Fixed Assets purchases transferred to Capital Reserve		44,14,835.00	1,32,54,860.00
Net Surplus (Deficit) transferred to General Fund		44,79,474.61	2,63,38,225.97

Significant accounting policies and notes to account 10

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)



Sudhir Lath
Partner
Membership No.: 059396



Rourkela
Dated :

18 JUL 2025


President
Society of the Divine Word
Shanti Bhavan, Cox Colony
Jharsuguda-768203
Odisha, India


Treasurer
Society of The Divine Word
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Jharsuguda-768203
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**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

PARTICULARS	NOTE	Amount in ₹	
		For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. RECEIPTS			
OPENING BALANCE			
Accrued Interest		19,60,631.16	25,21,083.13
Advances with Members		-	15,658.00
Cash at Bank		3,98,01,885.44	1,76,55,790.26
Cash-in-Hand		1,94,593.98	2,10,132.78
Fixed Deposit		8,32,99,492.00	7,90,68,608.00
TDS deducted from us		50,80,008.56	45,27,113.00
TDS Receivable		11,170.00	11,170.00
Internal/FCRA Control A/c		7,71,644.27	7,71,644.27
		<u>13,11,19,425.41</u>	<u>10,47,81,199.44</u>
RECURRING RECEIPTS	7	5,21,44,154.06	7,60,26,474.59
TOTAL		<u>18,32,63,579.47</u>	<u>18,08,07,674.03</u>
II. PAYMENTS			
RECURRING EXPENSES	8	4,32,49,844.45	3,64,33,388.62
NON- RECURRING EXPENSES	9	44,14,835.00	1,32,54,860.00
CLOSING BALANCE			
Accrued Interest		30,40,816.86	19,60,631.16
Cash at Bank		1,45,91,232.19	3,98,01,885.44
Cash-in-Hand		59,761.98	1,94,593.98
Fixed Deposit		11,15,28,664.00	8,32,99,492.00
TDS deducted from us		55,95,310.72	50,80,008.56
TDS Receivable		11,470.00	11,170.00
Internal/FCRA Control A/c		7,71,644.27	7,71,644.27
		<u>13,55,98,900.02</u>	<u>13,11,19,425.41</u>
TOTAL		<u>18,32,63,579.47</u>	<u>18,08,07,674.03</u>

Significant accounting policies and notes to account 10

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)



Sudhir Lath

Partner


Membership No.: 059396



Rourkela

Dated :

18 JUL 2025


President
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**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

Notes forming part of the Financial Statements for the year ended 31st March 2025

Amount in ₹
Note-1

UNRESTRICTED FUNDS

PARTICULARS	As at 31 March 2025	As at 31 March 2024
General Fund		
Opening Balances	13,11,19,425.41	10,47,81,199.44
Add: Excess of income over expenditure	44,79,474.61	2,63,38,225.97
TOTAL	13,55,98,900.02	13,11,19,425.41

CAPITAL RESERVE FOR FIXED ASSETS

Note-2

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Opening Balances	38,72,91,084.93	37,40,36,224.93
Add: Assets acquired during the year	44,14,835.00	1,32,54,860.00
TOTAL	39,17,05,919.93	38,72,91,084.93



S. S. Sanyal
President
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**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

Notes forming part of the Financial Statements for the year ended 31st March 2025

**Amount in ₹
Note-3**

PROPERTY, PLANT AND EQUIPMENT

Particulars	Opening	Additions	Written Off/Transfer	Closing
Building	27,11,17,344.25	19,03,324.00	-	27,30,20,668.25
Computer/ Software/Printer	75,45,525.50	2,24,392.00	-	77,69,917.50
Electrical Equipments	41,91,049.43	9,33,737.00	-	51,24,786.43
Library	3,59,337.00	-	-	3,59,337.00
Motor Vehicle/Motor Cycle	3,42,60,959.56	5,96,231.00	-	3,48,57,190.56
Other Assets	1,46,10,071.10	4,69,085.00	-	1,50,79,156.10
Ponds/Water Pumps/Borewell	63,55,794.93	-	-	63,55,794.93
Furniture & Fixtures	17,33,441.00	67,898.00	-	18,01,339.00
LAB Equipments	4,11,761.00	-	-	4,11,761.00
Land, Road & Land Developments	4,07,78,843.16	-	-	4,07,78,843.16
Office Equipment	1,67,600.00	-	-	1,67,600.00
Solar Power Station	57,59,358.00	2,20,168.00	-	59,79,526.00
	38,72,91,084.93	44,14,835.00	-	39,17,05,919.93
PY (2023-24)	37,40,36,224.93	1,32,54,860.00	-	38,72,91,084.93



Arangan
President
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Rajkumar
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**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

Notes forming part of the Financial Statements for the year ended 31st March 2025

Amount in ₹
Note-4

CURRENT INVESTMENT

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Fixed Deposit with Axis Bank	50,75,990.00	47,76,310.00
Fixed Deposit with Canara Bank	7,65,04,207.00	4,85,74,715.00
Fixed Deposit with HDFC Ltd	2,99,48,467.00	2,99,48,467.00
	11,15,28,664.00	8,32,99,492.00

CASH & BANK BALANCES

Note-5

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Cash at Bank		
Canara Bank A/c No.2805101000975	1,41,68,531.96	3,94,31,203.62
Canara Bank - 0185101017759	8,265.00	88,807.00
Canara Bank - 2805101004877	1,54,038.18	1,79,124.26
Canara Bank - 2805101005103	474.52	336.48
Canara Bank - 4899101003293	4,544.40	5,732.00
Canara Bank (0395101030103)	1,03,245.60	3,685.60
Canara Bank (A/c No: 2805101004915)	3,040.00	509.00
Canara Bank- 3541101002125	10,305.44	31,977.80
Canara bank-3391101006317	1,18,546.37	18,656.50
SBI - 36560782800	3,829.50	3,729.50
SBI, New Delhi A/c No 40050606321	1409.57	23,527.03
FCRA SBI A/c No.(36509811392)	3,419.25	3,327.25
Indian Bank SB A/c No. 50457132945	11,582.40	11,269.40
	1,45,91,232.19	3,98,01,885.44
Cash-in-Hand		
Cash In Hand	59,761.98	1,94,593.98
	1,46,50,994.17	3,99,96,479.42



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Rakha
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**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

Notes forming part of the Financial Statements for the year ended 31st March 2025

Amount in ₹
Note-6

OTHER CURRENT ASSETS

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Accrued Interest	30,40,816.86	19,60,631.16
TDS deducted from us	55,95,310.72	50,80,008.56
TDS Receivable	11,470.00	11,170.00
Internal/FCRA Control A/c	7,71,644.27	7,71,644.27
	94,19,241.85	78,23,453.99

RECURRING RECEIPTS

Note-7

PARTICULARS	For the year ended	For the year ended
	31st March' 2025	31st March' 2024
Bank Interest	66,52,951.06	59,34,106.59
Donoation Recieved	6,42,739.00	46,74,156.00
Restricted Grant Received	4,48,48,464.00	6,54,18,212.00
	5,21,44,154.06	7,60,26,474.59



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**SOCIETY OF THE DIVINE WORD
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Notes forming part of the Financial Statements for the year ended 31st March 2025

Amount in ₹
Note-8

RECURRING EXPENSES

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Activities & Functions	2,96,520.00	4,40,330.00
Audit Fees	1,28,900.00	1,18,000.00
Bank Charges	53,171.20	61,473.12
Computer Maintenance	92,078.00	1,32,522.00
Electrical Maintenance	78,647.00	2,16,932.00
News Papers & Magazines	31,289.00	40,774.00
Office Maintenance	59,790.00	53,025.00
Postage & Courier Charges	5,133.00	2,330.00
Taxes & Dues	14,882.00	18,390.00
Telephone & Internet	41,377.00	47,955.00
Travel & Conveyance	2,02,345.96	6,66,695.21
Vehicle Insurance	58,732.00	85,412.00
Vehicle Repair & Maintenance	1,09,756.00	1,95,770.40
Vehicle Running Expenses	97,013.00	1,74,817.55
Garden, Farm & Livestock Expenses	5,87,790.00	5,07,128.00
Generator Maintenance	21,182.00	34,210.00
Legal & Consultancy Charges	36,300.00	29,500.00
Repair & Maintenance	29,64,141.40	25,08,229.74
Water & Electricity Charges	3,92,819.00	3,53,455.00
Educational Expenses	35,20,823.16	24,82,653.10
Salary & Benefits-School	2,62,864.60	5,48,741.00
Seminar & Conference	1,03,081.00	11,19,677.00
Students' Allowance	2,05,555.00	2,82,516.00
Hostel Maintenance	2,00,424.00	62,000.00
Hostel Mess Expenses	5,77,712.00	5,94,609.00
Sports & Games	15,519.00	29,537.00
Health Care	11,62,743.00	12,26,768.00
Contribution for Sick & Old Age	63,000.00	1,53,000.00
Alms & Gifts	39,397.00	79,598.00
		(Continued)



Jhansuguda
President
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Rajkumar
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**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

Notes forming part of the Financial Statements for the year ended 31st March 2025

RECURRING EXPENSES

Amount in ₹
Note-8(Continued)

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Animation Programme	1,02,95,366.13	70,45,935.50
Community Development Programme	5,56,470.00	80,000.00
Covid-19 Relief	-	1,09,700.00
Exposure Programme Expenses	17,07,477.00	2,73,448.00
Help for the Poor	11,52,872.00	12,34,607.00
Holiday Expenses	4,29,000.00	3,27,000.00
House Maintenance	19,33,598.00	19,97,725.00
Leprosy Eradication Programme	8,25,155.00	6,02,559.00
Living & Maintenance Expenses	43,193.00	33,592.00
Maintenance Allowance	56,31,000.00	44,47,000.00
Nutrition	60,88,608.00	42,37,415.00
Programme Expenses	5,71,448.00	9,40,098.00
Rural Development	96,460.00	-
Vocation Promotion	1,38,623.00	-
Promotion & Preservation of culture	43,159.00	10,500.00
Women Empowerment	19,80,136.00	27,11,330.00
Youth Empowerment	3,34,294.00	1,16,431.00
	4,32,49,844.45	3,64,33,388.62



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**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

Notes forming part of the Financial Statements for the year ended 31st March 2025

Amount in ₹
Note-9

NON RECURRING EXPENSES

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Building	19,03,324.00	36,24,771.00
Furniture & Fixture	67,898.00	53,692.00
Computer/ Software/Printer	2,24,392.00	10,90,642.00
Motor Vehicle/Motor Cycle	5,96,231.00	54,86,642.00
Electrical Equipments	9,33,737.00	6,77,000.00
Other Assets	4,69,085.00	7,53,216.00
Pond / Water Pump	-	15,940.00
Land, Roads & Land Development	-	15,52,957.00
Solar System	2,20,168	-
	44,14,835.00	1,32,54,860.00




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**SOCIETY OF THE DIVINE WORD
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ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA)

Note-10

(Forming part of the Financial Statements for the year ending **31st March, 2025**)

Background

SOCIETY OF THE DIVINE WORD "The Society" registered under the Societies Registration Act, 1860 vide registration no. 7150/149/1973-74 dated 31st May 1973. The Society was founded with the objective of promoting education, public health, women's empowerment, non-formal education, community development, etc. with focus on the urban and the rural poor.

1. SIGNIFICANT ACCOUNTING POLICIES

A. Basis of preparation of financial statement

- i. The financial statements are prepared under the historical cost convention, on a cash basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
- ii. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

- i. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- ii. No depreciation is charged on fixed assets, as 100% cost of fixed assets is being claimed as application of income while computing total income as per Income Tax Act.
- iii. Whenever the assets are sold, the original cost of asset is deducted from the value of fixed assets and the profit/loss is transferred to Income and Expenditure Account.

C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on a cash basis except income from investments on which TDS has been deducted.

D. Investments

Current investments, if any, are stated at cost. Interest/dividend is recognized on receipt basis.

E. Employee Benefits

Provident Fund contribution is a defined contribution scheme and the contribution as required by the statute is charged to the Income and Expenditure Account as incurred. Retirement benefits are accounted for on actual payment basis.

F. Corpus Fund

Donations received specifically towards corpus are credited to the **Corpus Fund**. These amounts are maintained separately and invested as required by law.



Amraugh
President

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R.D. K.
Treasurer

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**SOCIETY OF THE DIVINE WORD
JHARSUGUDA**

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA)

(Forming part of the Financial Statements for the year ending **31st March, 2025**)

2. NOTES TO ACCOUNTS

- a) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number - AAAAS4679JE19782, dated 31.08.2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- b) The Society is registered under Foreign Contribution (Regulation) Act, 1976 vide registration number 105060005 dated 17.04.2006 (renewed for five years vide letter dated 31.07.2023 with effect from 01.10.2023).
- c) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.




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