

AUDITOR'S REPORT

We have audited the attached **Consolidated** Balance Sheet of **NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE, AT; SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA** at 31<sup>st</sup> March 2013 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. 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 about whether the financial statements are free of material misstatement. 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.

We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner 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 Society as at 31<sup>st</sup> March 2013.

AND

- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar,

Dated:- 10/6/13



For R.C.LAL & CO.,  
Chartered Accountants

CA Ramesh Chandra Lal  
Partner  
Membership No. 051363

**R.C. LAL & CO**

CHARTERED ACCOUNTANTS

41,ASHOK NAGAR (EAST)

BHUBANESWAR - 751009

ODISHA, Phone : 253169

E-mail:-rc\_lal\_co@rediffmail.com

**NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE**  
**AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA**  
**CONSOLIDATED BALANCE SHEET AS ON 31.03.2013**

LIABILITIES	Rs.....P.	Rs.....P.	ASSETS	Rs.....P.	Rs.....P.
<b>GENERAL FUND:</b>			<b>FIXED ASSETS:</b>		
As per last A/c	4,52,25,389.32		As per Schedule		3,89,71,025.84
Add: Excess of Income over Expenditure during the year	6,92,996.45		<b>CURRENT ASSETS</b>		
	4,59,18,385.77		<b>Adv. to Power:</b>		
Less: Transferred to Gratuity Fund	1,23,000.00	4,57,95,385.77	As per last A/c		3,50,000.00
<b>CURRENT LIABILITIES:</b>			<b>Advance for Lift</b>		
<b>LOAN:</b>			As per last A/c		3,82,500.00
As per last A/c	41,38,000.00		Advance for Phaco Machine		8,50,000.00
Less: Refunded	19,50,000.00	21,88,000.00	<b>Project advance (Muniguda School Building Construction)</b>		
<b>O/S Expenses:</b>			<b>Grant Receivable :</b>		
Add: During the year		12,18,000.00	As per last A/c	65,75,265.00	
<b>Credit Purchases:</b>			Add: During the year	40,93,560.00	
Add: During the year		9,00,490.00		1,06,68,825.00	
TDS Payable		16,810.00	Less: Received	11,21,550.00	95,47,275.00
Appasamy Payable		25,712.00	Investment in LIC(GGCA)		6,14,524.00
<b>Unspent Grant :</b>			<b>Vision Security deposit</b>		
As per last A/c	19,12,394.38		As per last A/c	2,50,000.00	
Less: Spent during the year	19,12,394.38		Less: Recovered	2,50,000.00	NIL
NIL			<b>Closing Balance:</b>		
Add: Unspent during the year	13,46,370.48	13,46,370.48	- Cash in Hand		28,432.68
<b>Loan from Nilachal Gramya Bank</b>			- Cash at Bank		11,26,009.41
As per last A/c	15,00,000.00		- Fixed Deposit		28,24,579.00
Add: During the year	15,00,000.00	30,00,000.00			
<b>Gratuity Fund :</b>					
As per last A/c	4,91,524.00				
Add: During the year	1,23,000.00	6,14,524.00			
		5,51,05,292.25			5,51,05,292.25
		=====			=====

As per our report attached.

Bhubaneswar.

Dated:- 10/6/13

For R.C.LAL & CO.,  
Chartered AccountantsCA Ramesh Chandra Lal  
Partner  
Membership No. 051363

**NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE**  
**AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA**  
**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01.04.2012 TO 31.03.2013**  
**(F.C. & GENERAL ACCOUNT)**

RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
To Opening Balance:		By DIK Germany	
- Cash in Hand	55,989.40	- Revenue Expenditure	13,71,494.00
- Cash at Bank	31,51,713.38	- Capital Expenditure	NIL
- Mutual Fund Encashed	7,50,581.00	* Education Programme for Muniguda & Malkangiri Tribal Girls:	
- Fixed Deposit Encashed	11,17,055.00	- Revenue Expenditure	53,870.00
		- Capital Expenditure	NIL
* Grant in Aid received from :		* Eye care Programme (Unit for Sight):	
- KPIT Systems	3,14,430.00	- Revenue Expenditure	21,59,837.38
- ISC, Paris	4,96,174.00	- Capital Expenditure	NIL
- Hindu Society	53,390.28	* Muniguda School /House Building Construction:	
- MAP France	60,300.00	- Revenue Expenses	118.00
- Lafarge Group	88,615.68	- Capital Expenses	2,90,000.00
- DIK, Germany	13,70,655.00	* WDF Project:	
- Wonderwork, USA	5,42,503.00	- Revenue Expenditure	5,02,821.00
- Sandrin Magmail	2,225.57	- Capital Expenditure	NIL
- DCI, USA	3,70,431.00	* ODM Community School Building Construction:	
- Unit for Sight, USA	11,74,179.00	- Revenue Expenditure	434.00
- Melanie / Jette	1,36,640.15	- Capital Expenditure	20,052.00
- Orissa Initiative France	1,22,539.24	* Meikirch Model Project:	
- Larsen & Turbo	2,97,250.00	- Revenue Expenditure	3,38,000.00
- VMANN, Kolkata	12,19,133.00	- Capital Expenditure	NIL
- Central Social Welfare Board (SSH)		* Sponsorship Programme:	
- 2009-10	3,48,920.00	- Revenue Expenses	1,21,044.00
- 2012-13	4,37,320.00	- Capital Expenses	NIL
- State Council for Child welfare		* FC General Account:	
- 2011-12	36,000.00	- Revenue Expenses	1,66,542.01
- State Social Welfare Board		- Capital Expenses	NIL
- 2009-10	4,52,987.00	* Sponsorship Programme-Educational Complex-Muniguda:	
- 2012-13	2,10,000.00	- Revenue Expenses	2,225.57
- Central Social Welfare Bond (FCC)		- Capital Expenses	NIL
- 2007-08	1,87,643.00	* Wonder Work-Eye Care Programme:	
- 2011-12	96,000.00	- Revenue Expenditure	5,42,952.00
- 2012-13	1,44,000.00	- Capital Expenditure	NIL
* Donation from:		* Eye Care & Education Programme	
- Others	5,68,447.56	- Revenue Expenditure	4,15,227.00
- IAFF	25,000.00	- Capital Expenditure	NIL
* Bank Interest	1,54,033.00	* Sponsorship Programme for ODM Community School:	
* Income from Banana Sale	1,20,730.00	- Revenue Expenditure	60,300.00
* Income from Cashew Nut	50,000.00	- Capital Expenditure	NIL
* Income from Coconut Cultivation	42,500.00	* Orissa Initiative- ODM Community School:	
* Income from Garden	1,65,750.00	- Revenue Expenditure	1,22,927.00
* Income from Guava Cultivation	27,600.00	- Capital Expenditure	NIL
* Income from Jack Fruit	15,000.00		
* Income from Mango Cultivation	75,000.00		
* Income from Papaya Cultivation	42,675.00		
* Employee's Contribution for EPF	1,36,398.00		
* House Rent from Medicine Store	1,20,000.00		
* House Rent from Optical Shop	3,60,000.00		
* OPD Income	14,82,125.00		
* Reimbursement (Hospital & Campus)	22,38,809.00		
Balance C/F	1,88,60,742.26	Balance C/F	61,67,843.96



Contd.....p/2.

RECEIPTS	Rs.....P	PAYMENTS	Rs.....P.
To Balance B/F	1,88,60,742.26	By Balance B/F	61,67,843.96
* Reimbursement from OFSDP	1,21,815.00	* <u>ODM Community School(Non-FC):</u>	
* Surgery Income	58,46,452.00	- Revenue Expenditure	3,87,155.00
* Income from Anugul Eye Hospital	6,61,025.00	- Capital Expenditure	NIL
* Dividend on MF	41,815.71	* <u>Educational Complex:</u>	
* Vision Centre Security Money Recovered	2,50,000.00	- Revenue Expenditure	24,09,096.00
* Loan from Nilachal Gramya Bank	15,00,000.00	- Capital Expenditure	NIL
* Sale of Mahindra Bus (ORBIS)	2,50,000.00	* <u>Short Stay Home:</u>	
* Sale of Admission Form	1,750.00	- Revenue Expenditure	9,85,439.00
* Admission form collection	7,000.00	- Capital Expenditure	NIL
* Re-admission fees collection	13,300.00	* <u>Deemed Orphan(SSH):</u>	
* Tuition fees collection	14,195.00	- Revenue Expenditure	57,525.00
* Transportation charges	1,87,410.00	- Capital Expenditure	NIL
* Sale of Books, Dress & Winter Garments	56,108.00	* <u>Rajiv Gandhi National Creche Scheme(10 centres):</u>	
* Examination fees collection	3,030.00	- Revenue Expenditure	2,06,586.00
* Late fees collection	570.00	- Capital Expenditure	NIL
* Other fees collection	54,494.00	* <u>Family Counselling Centre:</u>	
* Credit Purchase	9,00,490.00	- Revenue Expenditure	2,22,954.00
* TDS Payable	16,810.00	- Capital Expenditure	NIL
* Appasamy Payable	25,712.00	* <u>SEVA-TOMS Project(Non-FC):</u>	
		- Revenue Expenditure	19,60,318.00
		- Capital Expenditure	NIL
		* <u>General Account:</u>	
		- Revenue Expenditure	69,02,246.60
		- Capital Expenditure	45,50,588.00
		* <u>Gratuity Deposit</u>	1,23,000.00
		* <u>Loan Refunded to other Sources</u>	19,50,000.00
		* <u>Project advance (Muniguda School Building Construction)</u>	4,10,946.32
		* <u>Closing Balance:</u>	
		- Cash in Hand	28,432.68
		- Cash at Bank	11,26,009.41
		- Fixed Deposit	13,24,579.00
	2,88,12,718.97		2,88,12,718.97
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As per our report attached.

Bhubaneswar.  
Dated:- 10/6/13



For R.C.LAL & CO.,  
Chartered Accountants

CA Ramesh Chandra Lal  
Partner  
Membership No. 051363

**R.C. LAL & CO**  
CHARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751009  
ODISHA, Phone : 253169  
E-mail: rclal\_co@rediffmail.com

**NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE**  
AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2012 TO 31.03.2013**

EXPENDITURES	Rs.....P.	INCOMES	Rs.....P.
To DIK Germany		By Grant in Aid received from :	
- Revenue Expenditure	13,71,494.00	- KPIT Systems	3,14,430.00
* <u>Education Programme for Muniguda &amp; Malkangiri Tribal Girls:</u>		- ISC, Paris	4,96,174.00
- Revenue Expenditure	53,870.00	- Hindu Society	53,390.28
* <u>Eye care Programme (Unit for Sight):</u>		- MAP France	60,300.00
- Revenue Expenditure	21,59,837.38	- Lafarge Group	88,615.68
* <u>Muniguda School /House Building Construction:</u>		- DIK, Germany	13,70,655.00
- Revenue Expenses	118.00	- Wonderwork, USA	5,42,503.00
* <u>WDF Project:</u>		- Sandrin Magmail	2,225.57
- Revenue Expenditure	5,02,821.00	- DCI, USA	3,70,431.00
* <u>ODM Community School Building Construction:</u>		- Unit for Sight, USA	11,74,179.00
- Revenue Expenditure	434.00	- Melanie / Jette	1,36,640.15
* <u>Meikirch Model Project:</u>		- Orissa Initiative France	1,22,539.24
- Revenue Expenditure	3,38,000.00	- Larsen & Turbo	2,97,250.00
* <u>Sponsorship Programme:</u>		- VMANN, Kolkata	12,19,133.00
- Revenue Expenses	1,21,044.00	- <u>Central Social Welfare Board (SSH)</u>	
* <u>FC General Account:</u>		- 2012-13	4,37,320.00
- Revenue Expenses	1,66,542.01	- <u>State Social Welfare Board</u>	
* <u>Sponsorship Programme-Educational Complex-Muniguda:</u>		- 2012-13	2,10,000.00
- Revenue Expenses	2,225.57	- <u>Central Social Welfare Bond (FCC)</u>	
* <u>Wonder Work-Eye Care Programme:</u>		- 2012-13	1,44,000.00
- Revenue Expenditure	5,42,952.00	* <u>Donation from:</u>	
* <u>Eye Care &amp; Education Programme</u>		- Others	5,68,447.56
- Revenue Expenditure	4,15,227.00	- IAFF	25,000.00
* <u>Sponsorship Programme for ODM Community School:</u>		* Bank Interest	1,54,033.00
- Revenue Expenditure	60,300.00	* Income from Banana Sale	1,20,730.00
* <u>Orissa Initiative- ODM Community School:</u>		* Income from Cashew Nut	50,000.00
- Revenue Expenditure	1,22,927.00	* Income from Coconut Cultivation	42,500.00
		* Income from Garden	1,65,750.00
		* Income from Guava Cultivation	27,600.00
		* Income from Jack Fruit	15,000.00
		* Income from Mango Cultivation	75,000.00
		* Income from Papaya Cultivation	42,675.00
		* Employee's Contribution for EPF	1,36,398.00
		* House Rent from Medicine Store	1,20,000.00
		* House Rent from Optical Shop	3,60,000.00
		* OPD Income	14,82,125.00
		* Reimbursement (Hospital & Campus)	22,38,809.00
Balance C/F	58,57,791.96	Balance C/F	1,26,63,853.48



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**NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE**  
**AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2012 TO 31.03.2013**

EXPENDITURES	Rs. .... P.	INCOMES	Rs. .... P.
Balance B/F	58,57,791.96	Balance B/F	1,26,63,853.48
To ODM Community School(Non-FC):		By Reimbursement from OFSDP	1,21,815.00
- Revenue Expenditure	3,87,155.00	* Surgery Income	58,46,452.00
" Educational Complex:		* Income from Anugul Eye Hospital	6,61,025.00
- Revenue Expenditure	24,09,096.00	* Dividend on MF	41,815.71
" Short Stay Home:		* Sale of Admission Form	1,750.00
- Revenue Expenditure	9,85,439.00	* Admission form collection	7,000.00
" Deemed Orphan(SSH):		* Re-admission fees collection	13,300.00
- Revenue Expenditure	57,525.00	* Tuition fees collection	14,195.00
" Rajiv Gandhi National Creche Scheme(10 centres):		* Transportation charges	1,87,410.00
- Revenue Expenditure	2,06,586.00	* Sale of Books, Dress & Winter Garments	56,108.00
" Family Counselling Centre:		* Examination fees collection	3,030.00
- Revenue Expenditure	2,22,954.00	* Late fees collection	570.00
" SEVA-TOMS Project(Non-FC):		* Other fees collection	54,494.00
- Revenue Expenditure	19,60,318.00	* Unspent Grant	19,12,394.38
" General Account:		* Grant Receivable	40,93,560.00
- Revenue Expenditure	69,02,246.60	* Profit on sale of Assets	1,49,474.61
" Depreciation	33,32,349.69		
" Loss on MF	2,49,419.00		
" Unspent Grant	13,46,370.48		
" O/s Expenses	12,18,000.00		
" Excess of Income over Expenditure during the year	6,92,996.45		
	<u>2,58,28,247.18</u>		<u>2,58,28,247.18</u>

As per our report attached.

Bhubaneswar.  
Dated:- 10/6/13



For R.C. LAL & CO.,  
Chartered Accountants  
CA Ramesh Chandra Lal  
Partner  
Membership No. 051363

**NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE**

**AT: SANTHASARA, PO: SANTHAPUR, VIA: GONDIA, DIST: DHENKANAL, ODISHA**

**CONSOLIDATED FIXED ASSETS AS ON 31.03.2013.**

Sl.No.	Particulars	W.D.V. as on 31.03.2012	Addition During the Year	Sale during the year	Damage of Assets	Transferred	TOTAL	Depreciation	W.D.V. as on 31.03.2013
1	DIK, Germany	1,38,176.00	-	-	-	-	1,38,176.00	20,618.00	1,17,558.00
2	Sustainable Dev. Through Food Security	3,32,112.00	-	-	-	-	3,32,112.00	35,083.00	2,97,029.00
3	ORBIS-KEH Project (Asset Tr. To General Account)	40,74,908.58	-	-	-	40,74,908.58	-	-	-
4	Kashipur School Building	3,56,081.00	-	-	-	-	3,56,081.00	35,608.00	3,20,473.00
5	School Building, Malkangiri	1,75,500.00	-	-	-	-	1,75,500.00	17,550.00	1,57,950.00
6	WDF Project	52,71,988.01	-	-	-	-	52,71,988.01	7,90,798.00	44,81,190.01
7	CEASH Project	10,14,861.73	-	-	-	-	10,14,861.73	1,52,796.89	8,62,064.84
8	ODMC School Building	2,41,091.00	20,052.00	-	-	-	2,61,143.00	26,114.00	2,35,029.00
9	Munguda School Building	8,93,180.00	2,90,000.00	-	-	-	11,83,180.00	-	11,83,180.00
10	FC General	1,19,736.37	-	-	-	-	1,19,736.37	13,399.98	1,06,336.39
11	ODM community School	62,532.00	-	-	-	-	62,532.00	6,253.00	56,279.00
12	Educational Complex	5,91,945.00	-	-	-	-	5,91,945.00	63,148.00	5,28,797.00
13	Short Stay Home Project	14,449.00	-	-	-	-	14,449.00	1,444.00	13,005.00
14	Rajiv Gandhi National Creche	25,803.00	-	-	-	-	25,803.00	3,356.00	22,447.00
15	Family Counselling Center	5,779.00	-	-	-	-	5,779.00	578.00	5,201.00
16	General Account	2,50,75,118.23	77,75,496.58	1,00,525.39	-	-	3,27,50,089.43	21,65,602.82	3,05,84,486.61
	<b>TOTAL</b>	<b>3,83,93,260.92</b>	<b>80,85,548.58</b>	<b>1,00,525.39</b>	<b>-</b>	<b>40,74,908.58</b>	<b>4,23,03,375.84</b>	<b>33,32,349.89</b>	<b>3,89,71,025.84</b>

