

AUDITOR'S REPORT

We have audited the attached **FC & NON FC Consolidated Balance Sheet of NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE, AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA** at 31st March 2016 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 31st March 2016.

A N D

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

Bhubaneswar.

Dated:- 80/5/2016



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


CA Ramesh Chandra Lal
Partner
Membership No. 051363

41,ASHOK NAGAR (EAST)
BHUBANESWAR - 751009
ODISHA, Phone :2531695
E-mail:-rcral co@rediffmail.com

(F.C & NON - F.C)

[illegible]

Bhubaneswar.

Dated:-



For R.C.LAL & CO.,
Chartered Accountants
Firm Regn No: 313188E

CA Ramesh Chandra Lal
Partner
Membership No. 051363

R.C. LAL & CO
CHARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)
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NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE
AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01.04.2015 TO 31.03.2016
(FC & NON FC)

EXPENDITURES	AMOUNT	INCOMES	AMOUNT
By ODM Community School (FC)		By Grant in Aid	
- Revenue Expenses	2,54,010.58	- BMZ	32,90,078.00
" DIK Germany:		- Vision Foundation	2,30,000.00
- Revenue Expenses	6,30,142.00	- Hand in Hand	3,50,954.00
" Unit for Sight, USA:		- The Thrathspey Charitable Trust	99,971.91
- Revenue Expenses	14,21,048.14	- Unit for Sish (2014-15)	4,39,326.00
" Muniguda School Building Construction:		- Seva Tom	4,29,249.00
- Revenue Expenses	1,64,603.00	- DIK, Germany	6,44,490.00
" DCI, USA		- Unit for Sight, USA.	14,21,048.14
- Revenue Expenses	NIL	- Wonder Work, USA	33,08,213.00
" Meikrich Model:		- ISC Paris	3,31,618.00
- Revenue Expenses	2,09,021.00	- Odisha Initiative, France	2,77,520.00
" Sight Saver International		- OIK, Austria	3,64,600.00
- Revenue Expenses	30,81,848.00	- DCI, USA	4,63,781.00
" Wonder Work Eye Care Programme:		- Sight Saver (2015-2016)	33,82,174.00
- Revenue Expenses	47,13,313.00	- Hindu Society	98,199.45
" Marr Munning:		- Lafarge, IT	2,58,485.00
- Revenue Expenses	1,77,183.00	- Andru Robindhaz	12,278.83
" JOURNALISM SCHOOL		" Bank Interest	2,12,392.83
- Revenue Expenses	5,98,475.00	" Grant in Aid Received from	
" FC General:		- State Council For Child Welfare	
- Revenue Expenses	1,25,574.00	- For the year 2015-16	96,000.00
" FCC		- SSWB	
- Revenue Expenses	2,85,176.00	- 15-16	2,10,000.00
" Deemed orphan		- CSWB (Short Stay Home)	
- Revenue Expenses	73,664.00	- 2015-2016	7,05,412.00
" RGNC		Donation	3,63,500.00
- Revenue Expenses	3,42,351.00	" Income from Agriculture & orchard	10,90,180.00
" Hindu Society:		" Employee's Contribution f or EPF	49,560.00
- Revenue Expenses	176.28	" House Rent from:	
" Sight Saver (Old)		- Nabakalebara Charitable Trust	2,56,804.00
- Revenue Expenses	4,29,174.00	- IWMP	36,000.00
" Vision Foundation		- FCC	25,500.00
- Revenue Expenses	2,30,000.00	" Donation in Kind from SBI as TATA Winger	7,19,178.00
" Seva Tom:		" Funds from VANI	3,640.00
- Revenue Expenses	3,87,467.00	" Funds Received from Vision	
" Educational Complex		Foundation (Non-FC)	8,20,000.00
- Revenue Expenses	24,78,850.00	" Sale of Admission Form	900.00
" SSH		" Admission Fees Collection	3,500.00
- Revenue Expenses	10,44,838.00	" Re Admission Fees Collection	4,000.00
" ODM Community School		" Tuition Fees Collection	86,000.00
- Revenue Expenses	3,23,585.00	" Sale of Books, Dress & Winter Garments	41,900.00
" Sponsorship Program		" Development Fees Collection	2,83,431.00
- Revenue Expenses	3,33,377.00	" Form fill up Collection	2,63,000.00
" Audrey Robindhaz		" Transportation Collection	1,20,000.00
- Revenue Expenses	12,278.00	" Extra curricular activities	3,500.00
" General A/c		" Certificate Issue	450.00
- Revenue Expenses	19,19,955.00	" Partner Contribution	4,50,000.00
" Unspent Grant		" Grant Receivable	53,21,631.00
- Revenue Expenses	8,42,042.36	" Unspent Grant	30,23,287.77
" Outstanding Expenses Payable		" Accrued Interest	614.00
- Revenue Expenses	22,74,396.00	" TDS Receivable	38,500.00
" Depreciation		" Rent Receivable	89,075.00
- Revenue Expenses	45,02,562.31	" Surplus from KEH	39,82,278.00
" Excess of Income over Expenditure during the year			
	64,07,790.26		
	3,32,62,899.93		3,32,62,899.93
	=====		=====

As per our report attached.

Bhubaneswar.
Dated:- 20/4/16



For R.C. LAL & CO.,
Chartered Accountants
Firm Regn No: 313188E
CA 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 01.04.2015 TO 31.03.2016
(FC & NON FC)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance:		By ODM Community School (FC)	
- Cash in Hand	1,35,587.45	- Revenue Expenses	2,54,010.58
- Cash at Bank	34,97,018.45	- Capital Expenses	45,15,905.00
" Grant-in-Aid		" DIK Germany:	
- BMZ	32,90,078.00	- Revenue Expenses	6,30,142.00
- Vision Foundation	2,30,000.00	- Capital Expenses	NIL
- Hand in Hand	3,50,954.00	- STDR issued	5,38,350.00
- The Thrathspey Charitable Trust	99,971.91	" Unit for Sight, USA:	
- Unit for Sisht (2014-15)	4,39,326.00	- Revenue Expenses	14,21,048.14
- Seva Tom	4,29,249.00	- Capital Expenses	NIL
- DIK, Germany	6,44,490.00	" Muniguda School Building Construction:	
- Unit for Sight, USA.	14,21,048.14	- Revenue Expenses	1,64,603.00
- Wonder Work, USA	33,08,213.00	- Capital Expenses	2,30,680.00
- ISC Paris	3,31,618.00	" DCI, USA	
- Odisha Initiative, France	2,77,520.00	- Revenue Expenses	NIL
- OIK, Austria	3,64,600.00	- Capital Expenses	NIL
- DCI, USA	4,63,787.00	- STDR	4,63,787.00
- Sight Saver (2015-2016)	33,82,174.00	" Meikirch Model:	
- Hindu Society	98,199.45	- Revenue Expenses	2,09,021.00
- Lafarge, IT	2,58,485.00	- Capital Expenses	NIL
- Andrue Robinhwz	12,278.83	" Sight Saver International	
" Bank Interest	2,12,392.83	- Revenue Expenses	30,81,848.00
" Grant in Aid Received from		- Capital Expenses	70,000.00
- CSWB New delhi (FCC)		" Wonder Work Eye Care Programme:	
- For the Year 2014-15	96,000.00	- Revenue Expenses	47,13,313.00
- State Council For Child Welfare		- Capital Expenses	NIL
- For the year 2015-16	96,000.00	" Marr Munning:	
- SSWB		- Revenue Expenses	1,77,183.00
- 13-14	2,13,840.00	- Capital Expenses	NIL
- 14-15	2,13,840.00	" JOURNALISM SCHOOL	
- 15-16	2,10,000.00	- Revenue Expenses	5,98,475.00
- CSWB (Short Stay Home)		- Capital Expenses	NIL
- 2014-15	5,32,460.00	" FC General:	
- 2015-2016	7,05,412.00	- Revenue Expenses	1,25,574.00
		- Capital Expenses	NIL
		" FCC	
		- Revenue Expenses	2,85,176.00
		- Capital Expenses	NIL
		" Deemed orphan	
		- Revenue Expenses	73,664.00
		- Capital Expenses	NIL
		" RGNC	
		- Revenue Expenses	3,42,351.00
		- Capital Expenses	NIL
		- Outstanding expenses Paid	1,20,000.00
Balance C/F.....	2,13,14,543.06	Balance C/F.....	1,80,15,130.72

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R.C. LAL & CO
CHARTERED ACCOUNTANTS

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RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Balance B/F.....	2,13,14,543.06	Balance B/F.....	1,80,15,130.72
To Donation	3,63,500.00	By <u>Hindu Society:</u>	
" Income from Agriculture & orchard	10,90,180.00	- Revenue Expenses	176.28
" Employee's Contribution f or EPF	49,560.00	- Capital Expenses	3,69,300.00
" <u>House Rent from:</u>		" <u>Sight Saver (Old)</u>	
- Nabakalebara Charitable Trust	2,56,804.00	- Revenue Expenses	4,29,174.00
- IWMP	36,000.00	- Capital Expenses	NIL
- FCC	25,500.00	" <u>Vision Foundation</u>	
" Donation in Kind from SBI as TATA Winger	7,19,178.00	- Revenue Expenses	2,30,000.00
" Funds from VANI	3,640.00	- Capital Expenses	NIL
" Funds Received from Vision		" <u>OIK</u>	
Foundation (Non-FC)	8,20,000.00	- Revenue Expenses	NIL
" Sale of Admission Form	900.00	- Capital Expenses	NIL
" Admission Fees Collection	3,500.00	- STDR	3,64,600.00
" Re Admission Fees Collection	4,000.00	" <u>Seva Tom:</u>	
" Tuition Fees Collection	86,000.00	- Revenue Expenses	3,87,467.00
" Sale of Books, Dress & Winter Garments	41,900.00	- Capital Expenses	NIL
" Credit Purchase	12,39,495.00	" <u>Educational Complex</u>	
" FD Encash	9,49,582.00	- Revenue Expenses	24,78,850.00
" Development Fees Collection	2,83,431.00	- Capital Expenses	NIL
" Form fill up Collection	2,63,000.00	" <u>SSH</u>	
" Transportation Collection	1,20,000.00	- Revenue Expenses	10,44,838.00
" Extra curricular activities	3,500.00	- Capital Expenses	NIL
" Certificate Issue	450.00	" <u>ODM Community School</u>	
" Loan from Outside	11,29,700.00	- Revenue Expenses	3,23,585.00
" Partner Contribution	4,50,000.00	- Capital Expenses	12,100.00
		" <u>Sponsorship Program</u>	
		- Revenue Expenses	3,33,377.00
		- Capital Expenses	NIL
		" <u>Audrey Robindhwiz</u>	
		- Revenue Expenses	12,278.00
		- Capital Expenses	NIL
		" <u>General A/c</u>	
		- Revenue Expenses	19,19,955.00
		- Capital Expenses	13,19,866.00
		" <u>Credit Payment</u>	
			4,31,059.00
		" <u>Closing Balance:</u>	
		- Cash in Hand	99,516.67
		- Cash at Bank	14,83,090.39
	2,92,54,363.06		2,92,54,363.06
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As per our report attached.

Bhubaneswar.

Dated:- 30/5/16



For R.C. LAL & CO.,
Chartered Accountants
Firm Regn No: 313188E

R. Lal
CA Ramesh Chandra Lal
Partner
Membership No. 051363

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1) **Accounting Convention :**

The Financial statement are prepared on cash basis under the historical cost convention and going concern concept in accordance with applicable mandatory accounting standards as laid down by the Institute of Chartered Accountants of India.

2) **Principle Accounting Policies :**

Accounting policies unless specifically stated to be otherwise are consistent and are in consonance with generally accepted accounting policies.

3) **Fixed Assets:**

Fixed assets are accounted for on historical cost basis and are reflected in the balance sheet at written down value after charge of depreciation.

4) **Depreciation:**

Depreciation on fixed assets is calculated on the basis of rates as notified under the Income Tax rules and the method is consistently followed by the organization.

5) The assets of the project which is already completed has been transferred to General A/c.

6) **Income Recognition:**

The income of the organization is mainly from Donations & Grants and Interest from Bank and are utilized for charitable objects. The grants from foreign sources are received and utilized as per FCRA guidelines.

Bhubaneswar,

Dated:-

30/5/18



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

R.C. Lal

CA Ramesh Chandra Lal
Partner
Membership No. 051363