

**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 31<sup>st</sup> March 2019 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 2019.

**AND**

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

Bhubaneswar.

Dated:-

27/5/19



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

*Ramesh Chandra Lal*  
CA Ramesh Chandra Lal  
Partner

Membership No. 051363

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

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

**CONSOLIDATED BALANCE SHEET AS ON 31/03/2019**

| LIABILITIES  | Amount        | Amount        | ASSETS                                | Amount        | Amount        |
|--|---------------|---------------|---------------------------------------|---------------|---------------|
| <b><u>CAPITAL ACCOUNT</u></b>                              |               |               | <b><u>FIXED ASSETS</u></b>            |               |               |
| As per last A/c  | 72,301,636.52 |               | As per Schedule                       | 38,054,059.09 |               |
|  |               |               | Add: During the year                  | 6,625,891.00  |               |
| Less: Excess of Expenditure over<br>Income during the year | 3,257,953.00  | 69,043,683.52 |                                       | 44,679,950.09 |               |
| <b><u>CURRENT LIABILITIES</u></b>                          |               |               | Less: Depreciation                    | 3,425,701.91  | 41,254,248.18 |
| <b><u>LOAN:</u></b>  |               |               | <b><u>CURRENT ASSETS</u></b>          |               |               |
| As per last A/c  |               | 5,168,000.00  | Adv. to Powerd:                       |               |               |
| Advance against sale of Vehicle                            |               | 40,000.00     | As per last A/c                       |               | 350,000.00    |
| <b><u>O/S Expenses:</u></b>                                |               |               | Advance for Lift                      |               |               |
| As per last A/c  | 2,377,535.00  |               | As per last A/c                       |               | 382,500.00    |
| Add: During the year                                       | 1,514,339.00  |               | Grant Receivable :                    |               |               |
|  | 3,891,874.00  |               | As per last A/c                       | 18,125,515.72 |               |
| Less: Paid   | 192,970.00    | 3,698,904.00  | Less: Received                        | 1,325,144.00  |               |
| <b><u>Other Liabilities</u></b>                            |               |               |                                       | 16,800,371.72 |               |
| As per last A/c  |               | 231,500.00    | Add: During the year                  | 3,440,096.43  | 20,240,468.15 |
| <b><u>Security Deposit</u></b>                             |               |               | <b><u>Investment in LIC(GGCA)</u></b> |               |               |
| As per last A/c  |               | 81,000.00     | As per last A/c                       | 1,422,957.53  |               |
| <b><u>Credit Purchases:</u></b>                            |               |               | Add: Contribution during the y        | 7,219.00      |               |
| As per last A/c  | 3,756,496.00  |               | Add: Accrued Interest                 | 112,753.50    |               |
| Add: During the year                                       | 712,368.00    | 4,468,864.00  | Less: Admin. Charges                  | 13,507.30     | 1,529,422.73  |
| <b><u>Unspent Grant:</u></b>                               |               |               | Investment in KEH                     |               | 3,494,553.52  |
| As per last A/c  | 3,590,189.81  |               | <b><u>Accrued Interest</u></b>        |               |               |
| Less: Spent  | 3,590,189.81  |               | As per last A/c                       | 705,267.00    |               |
| Add: During the year                                       | 2,812,196.02  | 2,812,196.02  | Add: During the year                  | 653,094.00    | 1,358,361.00  |
|  |               |               | <b><u>Rent Receivable</u></b>         |               |               |
|  |               |               | As per last A/c                       |               | 91,933.00     |
|  |               | 85,544,147.54 |                                       |               | 68,701,486.58 |



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

41, ASHOK NAGAR (EAST)  
BHUBANESWAR - 751009  
ODISHA, Ph : 2531695  
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| LIABILITIES                       | Amount       | Amount        | ASSETS               | Amount     | Amount        |
|-----------------------------------|--------------|---------------|----------------------|------------|---------------|
| B/F                               |              | 85,544,147.54 | B/F                  |            | 68,701,486.58 |
| Loan from Nilachal Gramya Bank:   |              |               | Closing Balance:     |            |               |
| As per last A/c                   |              | 4,943.00      | - Cash in Hand       |            | 116,088.00    |
| Loan from Director                |              | 50,000.00     | - Cash at Bank       |            | 7,290,610.69  |
| Gratuity Fund :                   |              |               | - Fixed Deposit      |            |               |
| As per last A/c                   | 1,422,957.53 |               | - STDR - 34109991100 |            | 2,180,000.00  |
| Add: Contribution during the year | 7,219.00     |               | - STDR - 3072507425  |            | 7,889.00      |
| Add: Interest on Fund             | 112,753.50   |               | - STDR               |            | 6,793,257.00  |
| Less: Admin. Charges              | 13,507.30    | 1,529,422.73  | Bank Guarantee       |            | 200,000.00    |
| TDS Payable to KEH                |              | 2,621.00      | Advance to Staff     |            | 5,200.00      |
|                                   |              |               | Loan to KEH          |            | 1,459,387.00  |
|                                   |              |               | - TDS Receivable     |            |               |
|                                   |              |               | As per last A/c      | 223,016.00 |               |
|                                   |              |               | Add: During the year | 152,300.00 |               |
|                                   |              |               | Add: Previous Year   | 1,900.00   | 377,216.00    |
|                                   |              | 87,131,134.27 |                      |            | 87,131,134.27 |

As per our report attached.

Bhubaneswar,

Dated: 27/11/19



For R.C. LAL & CO.,  
Chartered Accountants.  
Firm Regn No. 313188E  
*[Signature]*  
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 01/04/2018 TO 31/03/2019**

**(F.C. & NON FC )**

| RECEIPTS: |  | Amount        | PAYMENTS |   | Amount       |
|-----------|--|---------------|----------|---|--------------|
| To        | <u>To Opening Balance:</u>                         |               | By       | <u>FC General A/c</u>                     |              |
|           | Cash in Hand                                       | 84,298.00     |          | Revenue Expenses                          | 340.14       |
|           | Cash at Bank                                       | 13,500,564.50 |          | Capital Expenses                          | 1,900,000.00 |
| "         | <u>Grant in Aid received from:</u>                 |               |          | <u>REHASWISS PROJECT</u>                  |              |
| "         | MAP France   | 391,500.00    |          | Revenue Expenses                          | 596,950.00   |
|           | OIK, Austria                                       | 393,750.00    |          | Capital Expenses                          | -            |
|           | Hindu Society                                      | 196,980.00    |          | <u>Hindu Society</u>                      |              |
|           | DIK, Germany                                       | 1,006,375.00  |          | Revenue Expenses                          | 200,000.00   |
|           | Sight Saver  | 6,226,291.00  |          | Capital Expenses                          | -            |
|           | DCI, USA   | 721,383.00    |          | <u>Meikrich Model</u>                     |              |
|           | Seva Tom (2017-2018)                               | 380,795.00    |          | Revenue Expenses                          | 1,060,530.73 |
|           | Hand in Hand                                       | 476,513.00    |          | Capital Expenses                          | -            |
|           | Meikirch Model                                     | 253,299.00    |          | <u>Sponsorship Programme:</u>             |              |
|           | Rehaswiss  | 591,544.45    |          | Revenue Expenses                          | 284,812.00   |
|           | Unite for Sight                                    | 667,361.00    |          | Capital Expenses                          | -            |
|           | Hand in Hand (BMZ)                                 | 1,424,094.00  |          | <u>Unite for sight</u>                    |              |
| "         | <u>Grant in aid received from:</u>                 |               |          | Revenue Expenses                          | 667,361.00   |
|           | DFO, Dhenkanal                                     | 1,489,600.00  |          | Capital Expenses                          | -            |
|           | <u>SSWB:</u>                                       |               |          | <u>MAP</u>                                |              |
|           | 2017-2018  | 144,000.00    |          | Revenue Expenses                          | 391,500.00   |
|           | 2018-2019  | 144,000.00    |          | Capital Expenses                          | -            |
| "         | Grant in aid received from OSCCW for previous year | 57,499.00     |          | <u>Sight Savers Programme (NREHP)</u>     |              |
| "         | <u>Grant in aid received from W&amp; CD :</u>      |               |          | Revenue Expenses                          | 4,795,706.60 |
|           | 2018-2019  | 795,986.00    |          | Capital Expenses                          | -            |
|           | 2016-2017  | 484,628.00    |          | Outstanding expenses                      | 133,714.00   |
| "         | <u>Fund Grant received from:</u>                   |               |          | <u>DCI, USA :</u>                         |              |
| "         | Vision Foundation 2018-2019                        | 150,000.00    |          | Revenue Expenses                          | 341,281.00   |
| "         | Vision Foundation 2017-2018                        | 227,500.00    |          | Capital Expenses                          | -            |
| "         | Bank Interest                                      | 390,755.27    |          | <u>Sight Savers Programme (NSEHP):</u>    |              |
| "         | Fund from Seva as Travelling for IABP Hyderabad    | 26,264.00     |          | Revenue Expenses                          | 1,903,529.91 |
| "         | Donation   | 386,347.53    |          | Capital Expenses                          | -            |
| "         | Income from Agriculture & orchard                  | 2,336,263.00  |          | Outstanding Paid                          | 33,296.00    |
| "         | Employee's Contribution for EPF                    | 159,770.00    |          | <u>Seva Tom</u>                           |              |
| "         | <u>House Rent from:</u>                            |               |          | Revenue Expenses                          | 394,555.00   |
|           | Nabakalebara Charitable Trust                      | 157,220.00    |          | Capital Expenses                          | -            |
|           | Abbay Serium 'P' Ltd.                              | 303,750.00    |          | <u>O I K</u>                              |              |
| "         | Credit Purchase                                    | 712,368.00    |          | Revenue Expenses                          | 393,750.00   |
| "         | Admission Fees Collection                          | 731,450.00    |          | Capital Expenses                          | -            |
| "         | Re Admission Fees Collection                       | 45,900.00     |          | <u>Dehtche Welthungerhilfe Programme:</u> |              |
| "         | Transportation & Tuition fees Collection           | 324,170.00    |          | Revenue Expenses                          | -            |
| "         | Sale of Books                                      | 18,300.00     |          | Capital Expenses                          | -            |
| "         | Income from Certificate Issue                      | 2,430.00      |          | Audit fees payable paid                   | 25,960.00    |
| "         | Income from Form Fillup                            | 53,000.00     |          | <u>Deemed Orphan :</u>                    |              |
|           |  |               |          | Revenue Expenses                          | 46,600.00    |
|           |  |               |          | Capital Expenses                          | -            |
|           |  |               |          | <u>Vision Foundation</u>                  |              |
|           |  |               |          | Revenue Expenses                          | 150,000.00   |
|           |  |               |          | Capital Expenses                          | -            |
|           |  | 35,455,948.75 |          |   |              |





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| RECEIPTS: |                                 | Amount        | PAYMENTS |                              | Amount        |
|-----------|---------------------------------|---------------|----------|------------------------------|---------------|
| To        | B/F                             | 35,455,948.75 | By       | B/F                          | 13,319,886.38 |
|           |                                 |               | To       | <u>FCC:</u>                  |               |
| By        | Income from Centre charges      | 12,000.00     |          | Revenue Expenses             | 300,005.00    |
| "         | Income from Uniform             | 5,780.00      |          | Capital Expenses             |               |
| "         | Income from sale of prospectus  | 21,600.00     |          | <u>Educational Complex :</u> |               |
| "         | Income from sale of I card      | 1,790.00      |          | Revenue Expenses             | 867,198.00    |
| "         | Misc. Income                    | 5,633.00      |          | Capital Expenses             |               |
| "         | Advance Receovered from Staff   | 12,400.00     |          | <u>Unite for sight</u>       |               |
| "         | Loan from Director              | 50,000.00     |          | Revenue Expenses             | 16,347.53     |
| "         | Examination fees collection     | 1,440.00      |          | Capital Expenses             |               |
| "         | Extra curriculans fees          | 3,900.00      |          | <u>Swadhar Greh</u>          |               |
|           | Other fees collection           | 41,220.00     |          | Revenue Expenses             | 1,270,499.00  |
|           | Picinic fees collection         | 31,350.00     |          | Capital Expenses             |               |
|           | Sale of Books, Dress & garments | 50,690.00     |          | <u>ODM Community School</u>  |               |
|           |                                 |               |          | Revenue Expenses             | 624,780.00    |
|           |                                 |               |          | Capital Expenses             | 39,761.00     |
|           |                                 |               |          | <u>NSJS</u>                  |               |
|           |                                 |               |          | Revenue Expenses             | 1,084,523.00  |
|           |                                 |               |          | Capital Expenses             | 77,450.00     |
|           |                                 |               |          | Advance to Staff             | 5,200.00      |
|           |                                 |               |          | <u>Hand inHand (BMZ)</u>     |               |
|           |                                 |               |          | Revenue Expenses             | 228,857.00    |
|           |                                 |               |          | Capital Expenses             |               |
|           |                                 |               |          | <u>OFDC</u>                  |               |
|           |                                 |               |          | Revenue Expenses             | 1,414,244.00  |
|           |                                 |               |          | Capital Expenses             |               |
|           |                                 |               |          | <u>General Account:</u>      |               |
|           |                                 |               |          | Revenue Expenses             | 2,970,235.15  |
|           |                                 |               |          | Capital Expenses             | 4,608,680.00  |
|           |                                 |               |          | Loan to KEH                  | 1,459,387.00  |
|           |                                 |               |          | <u>Closing Balance:</u>      |               |
|           |                                 |               |          | Cash in Hand                 | 116,088.00    |
|           |                                 |               |          | Cash at Bank                 | 7,290,610.69  |
|           |                                 | 35,693,751.75 |          |                              | 35,693,751.75 |

As per our report attached

Bhubaneswar

Dated:-

28/5/19



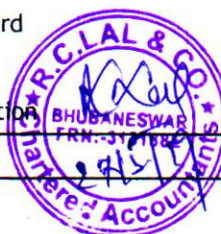
**NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE**

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

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2018 TO 31/03/2019**

**(F.C. & NON FC )**

| EXPENDITURES |  | Amount        | INCOMES |   | Amount        |
|--------------|--|---------------|---------|---|---------------|
| To           | <u>FC General A/c</u>                  |               | By      | <u>Grnt in Aid received from:</u>             |               |
| "            | Revenue Expenses                       | 340.14        | "       | MAP France                                    | 391,500.00    |
| To           | <u>REHASWISS PROJECT</u>               |               | "       | OIK, Austria                                  | 393,750.00    |
| "            | Revenue Expenses                       | 596,950.00    | "       | Hindu Society                                 | 196,980.00    |
| To           | <u>Hindu Society</u>                   |               | "       | DIK, Germany                                  | 1,006,375.00  |
| "            | Revenue Expenses                       | 200,000.00    | "       | Sight Saver                                   | 6,226,291.00  |
| To           | <u>Meikrich Model</u>                  |               | "       | DCI, USA                                      | 721,383.00    |
| "            | Revenue Expenses                       | 1,060,530.73  | "       | Hand in Hand                                  | 476,513.00    |
| To           | <u>Sponsorship Programme:</u>          |               | "       | Meikirch Model                                | 253,299.00    |
| "            | Revenue Expenses                       | 284,812.00    | "       | Rehaswiss                                     | 591,544.45    |
| To           | <u>Unite for Sight</u>                 |               | By      | Unite for Sight                               | 667,361.00    |
| "            | Revenue Expenses                       | 667,361.00    |         | Hand in Hand (BMZ)                            | 1,424,094.00  |
| To           | <u>MAP</u>                             |               | By      | <u>SSWB:</u>                                  |               |
| "            | Revenue Expenses                       | 391,500.00    | "       | 2018-2019                                     | 144,000.00    |
| To           | <u>Sight Savers Programme (NRREHP)</u> |               | "       | <u>Grant in aid received from W&amp; CD :</u> |               |
| "            | Revenue Expenses                       | 4,795,706.60  | "       | 2018-2019                                     | 795,986.00    |
| To           | <u>DCI, USA :</u>                      |               | "       | <u>Fund Grant received from:</u>              |               |
| "            | Revenue Expenses                       | 341,281.00    | "       | Vision Foundation 2018-19                     | 150,000.00    |
| To           | <u>Sight Savers Progrmme (NSEHP):</u>  |               | "       | Bank Interest                                 | 390,755.27    |
| "            | Revenue Expenses                       | 1,903,529.91  | "       | Fund from Seva as Travelling for IABP         | 26,264.00     |
| To           | <u>Seva Tom</u>                        |               | "       | Donation                                      | 386,347.53    |
| "            | Revenue Expenses                       | 394,555.00    | "       | Income from Agriculture & orchard             | 2,336,263.00  |
| To           | <u>O I K</u>                           |               | "       | Employee's Contribution for EPF               | 159,770.00    |
| "            | Revenue Expenses                       | 393,750.00    | "       | <u>House Rent from:</u>                       |               |
| To           | <u>Deemed Orphan :</u>                 |               | "       | Nabakalebara Charitable Trust                 | 157,220.00    |
| "            | Revenue Expenses                       | 46,600.00     | "       | Abbey Serium 'P' Ltd.                         | 303,750.00    |
| To           | <u>Vision Foundation</u>               |               | "       | Admission Fees Collection                     | 731,450.00    |
| "            | Revenue Expenses                       | 150,000.00    | "       | Re Admission Fees Collection                  | 45,900.00     |
| To           | <u>FCC:</u>                            |               | "       | Transportation & Tuition fees Collection      | 324,170.00    |
| "            | Revenue Expenses                       | 300,005.00    | "       | Sale of Books                                 | 18,300.00     |
| To           | <u>Educational Complex :</u>           |               | "       | Income from Certificate Issue                 | 2,430.00      |
| "            | Revenue Expenses                       | 867,198.00    | "       | Income from Form Fillup                       | 53,000.00     |
| To           | <u>Unite for Sight</u>                 |               | "       | Income from Centre charges                    | 12,000.00     |
| "            | Revenue Expenses                       | 16,347.53     | "       | Income from Uniform                           | 5,780.00      |
| To           | <u>Swadhar Greh</u>                    |               | "       | Income from sale of prospectus                | 21,600.00     |
| "            | Revenue Expenses                       | 1,270,499.00  | "       | Income from sale of I card                    | 1,790.00      |
| To           | <u>ODM Community School</u>            |               | "       | Misc. Income                                  | 5,633.00      |
| "            | Revenue Expenses                       | 624,780.00    | "       | Examination fees collection                   | 1,440.00      |
| C/f          |  | 14,305,745.91 | C/F     |   | 18,422,939.25 |





| EXPENDITURES |                              | Amount        | INCOMES |                                   | Amount        |
|--------------|------------------------------|---------------|---------|-----------------------------------|---------------|
| To           | B/F                          | 14,305,745.91 | By      | B/F                               | 18,422,939.25 |
| To           | <u>NSJS</u>                  |               | "       | Extra curriculans fees            | 3,900.00      |
| "            | Revenue Expenses             | 1,084,523.00  | "       | Other fees collection             | 41,220.00     |
| To           | <u>Hand in Hand (BMZ)</u>    |               | "       | Picinic fees collection           | 31,350.00     |
| "            | Revenue Expenses             | 228,857.00    | "       | Sale of Books, Dress & garments   | 50,690.00     |
| To           | <u>OFDC</u>                  |               | "       | Grant Receivable                  | 3,440,096.43  |
| "            | Revenue Expenses             | 1,414,244.00  | "       | TDS Receivable                    | 152,300.00    |
| To           | <u>General Account:</u>      |               | "       | Acc. Int. on FD                   | 653,094.00    |
| "            | Revenue Expenses             | 2,970,235.15  | "       | Unspent Grant                     | 3,590,189.81  |
| To           | Unspent Grant                | 2,812,196.02  | "       | Grant in Aid Seva Top (17-18)     | 64,278.00     |
| "            | Depreciation                 | 3,425,701.91  | "       | Grant in Aid Received from DFO    | 1,396,500.00  |
| "            | Outstanding Expenses Payable | 1,514,339.00  | "       | Excess of Expenditure over Income |               |
| "            | Defcit from KEH              | 3,348,668.50  | "       | during the year                   | 3,257,953.00  |
|              |                              | 31,104,510.49 |         |                                   | 31,104,510.49 |

As per our report attached

Bhubaneswar,

Dated:-

27/11/19



For R.C. LAL & CO.,

Chartered Accountants.

Firm Regn No. 313188E

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:- 27/5/19



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

  
CA Ramesh Chandra Lal  
Partner  
Membership No. 051363