

AUDIT REPORT

OF

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES (YCDA)
BAUSNUNI, BOUDH
ODISHA, INDIA

FOR THE YEARS ENDED ON
31ST MARCH 2017

AUDITORS

S. Sahoo & Co.
CHARTED ACCOUNTANTS
NEW DELHI



S. Sahoo & Co.

Chartered Accountants

Auditors' Report

To

The Board of Trustees

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES (YCDA)

BAUNSUNI, BOUDH,

ODISHA

Report on the FC Financial Statements

We have audited the accompanying financial statements of FC Projects of "YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES"(YCDA) (FC Regn. No:105010025), which comprises the Balance Sheet as at 31st March 2017, Income & Expenditure Account, Receipt and Payment Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Organization in accordance with the accounting principles generally accepted in India. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the laws for the time being in force, for safe guarding of the assets of the organization and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of internal controls, that were operating electively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the laws for the time being in force, the accounting and auditing standards and matters which are required to be included in the audit report.



We conducted our audit in accordance with the Standards on Auditing prescribed by the ICAI. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material mis statement of the financial statements, whether due to fraud or error. In making those risk assessments, the audit or consider internal financial control relevant to the organization's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by organization's management, as well as evaluating the over all presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

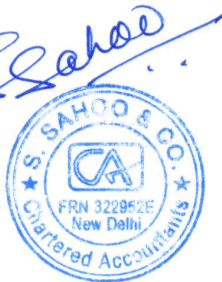
In our opinion and to the best of our information and according to the explanations given to us, the afore said financial statements, give the information required by the applicable laws in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India;

- a) In the case of the Balance Sheet, of the state of affairs of the **FC Projects of "YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES" (YCDA)** as at March 31st, 2017.
- b) In the case of Income & Expenditure Accounts, result of operation for the year ended on that date.

For S. Sahoo & Co
Chartered Accountants
FRN NO.: 322952E

CA. Subhajit Sahoo, FCA
Partner
M.M.No: - 057426

Date: 26.04.2017
Place: New Delhi



YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA

BALANCE SHEET AS AT 31ST,MARCH,2017		
	SCHEDULE	Amount (Rs) F.Y.2016-17
SOURCES OF FUNDS		
I.FUND BALANCES:		
a.General Fund	[01]	42,28,517.99
b.Asset Fund		-
		42,28,517.99
II.LOAN FUNDS:		
a.Secured Loans		66,936.00
b.Unsecured Loans		
		66,936.00
TOTAL Rs.	[I + II]	42,95,453.99
APPLICATION OF FUNDS		
I.FIXED ASSETS		
WDV as on 31.3.2017	[02]	53,61,319.60
Less: Depreciation		7,66,872.00
Net Block		45,94,447.60
II.INVESTMENTS		
III.CURRENT ASSETS, LOANS & ADVANCES:		
a.Other Current assets	[03]	9,19,555.00
b.Cash & Bank Balance	[04]	80,55,849.13
	A	89,75,404.13
Less:CURRENT LIABILITIES & PROVISIONS:		
a.Unspent Grant Balance	[05]	79,79,714.74
b.Other Current Liabilities	[06]	12,94,683.00
	B	92,74,397.74
NET CURRENT ASSETS	[A - B]	(2,98,993.61)
TOTAL Rs.	[I+II+III]	42,95,453.99

Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an Integral part of the Balance Sheet.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E



For and On Behalf of :

Youth Council for Development Alternatives(YCDA)

(Signature)

Gouranga Charan Pradhan

Treasurer

**Youth Council For Development Alternatives
Baunsuni, Boudh**

(Signature)

Rajendra Meher
Secretary

SECRETARY

**YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES (YCDA)
BAUNSUNI BOUDH ODISHA-762015**

**YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2017		
	SCHEDULE	Amount (Rs) F.Y.2016-17

I. INCOME

Grants	[06]	2,49,37,727.21
Bank Interest		2,65,020.00
Accommodation from BNI Project		12,000.00
Training Hall Charges from BNI Project		31,500.00
Contribution from Geneva Travel		0.58
Other Receipts - General Fund		8,36,523.00
Programme Contribution-CBFL		14,330.00

TOTAL Rs.

2,60,97,100.79

II. EXPENDITURE

PAYMENT

Foreign Contribution Projects

YCDA Resource Centre	12,79,555.00
YCDA Resource Centre	9,31,331.00
Strengthening Child Protection System in India	-
Action Research Project	-
Refresher Training on Alternative Care	1,76,130.00
Workshop at Geneva on Alternative Care	1,48,196.58
Foster care for orphan children	74,505.00
Children Alliance for Realisation of Child Right	5,46,545.00
Children Alliance for Realisation of Child Right	48,520.00
Alternatives forms of Child Care	27,17,951.00
Alternatives forms of Child Care	7,32,303.00
Child Saving and Financial Education	14,95,993.00
Star School (Quality Education)	18,01,114.00
Social Re-Integration Camp	75,000.00
Community Mental Health	1,44,340.00
Integreted Child Protection Project	32,64,058.00
Integreted Child Protection Project	8,83,023.00
Integreted Child Protection Project (Reimbursement)	2,53,244.00
Shakti & Pact Programme	4,66,635.00
Organization Fund	8,502.92



INDIGENUS PROJECT

Enabling Tribal Community Boudh	33,19,029.00
Computer Based Functional Literacy	21,45,968.00
Sustainable Livelihood & Good Governance	9,72,050.00
Integreted Sustainable Rural Livelihood	3,24,484.86
Odisha Migration Initiatives	2,96,837.00
Community Mental Health and Development	1,58,377.00
Shakti and Pact Programme-Urban	6,46,800.00
Change in ASHA HBNC 6th & 7th Module Round-3 Training	-
Change in ASHA HBNC 6th & 7th Module Round-3 Training	13,88,536.00
General Fund	4,80,169.60
Shakti and Pact Programme-Urban	1,78,360.00
Depreciation	[03] 7,66,872.00

TOTAL Rs.**2,57,24,429.96****III.EXCESS OF INCOME OVER EXPENDITURE****[I - II]****3,72,670.83**

IV.EXCESS OF INCOME OVER EXPENDITURE
TRANSFERRED TO GENERAL FUND

3,72,670.83**Significant Accounting Policies and Notes to Accounts**

The schedules referred to above form an Integral part of the Income & Expenditure Account.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E

**CA.SUBHJIT SAHOO, FCA, LLb**

Partner

M No. 057426

Place : New Delhi

Date : 26.04.2017

For and On Behalf of :

Youth Council for Development Alternatives(YCDA)
Gouranga Charan Pradhan**Treasurer**

Youth Council For Development Alternatives
 Baunsuni, Boudh

Rajendra Meher**Secretary****SECRETARY**

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES (YCDA)
 BAUNSUNI BOUDH ODISHA-762015

**YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA**

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2017		
		Amount(Rs.)
	SCHEDULE	F.Y.2016-17

RECEIPTS

Opening Balance

Cash in Hand	23,261.00
Cash at Bank	47,22,501.77
Salary Advance	49,000.00
Tax Deducted at Source	7,840.00
	48,02,602.77

Grants	2,77,46,572.74
Bank Interest	2,69,260.00
Accommodation from BNI Project	12,000.00
Training Hall Charges from BNI Project	31,500.00
Contribution from Geneva Travel	0.58
Loans & Advances	7,24,599.00
Other Receipts - General Fund	10,71,523.00
Programme Contribution-CBFL	14,330.00

TOTAL Rs.

3,46,72,388.09

PAYMENT

Foreign Contribution Projects

YCDA Resource Centre	12,79,555.00
YCDA Resource Centre	9,31,331.00
Strengthening Child Protection System in India	1,00,500.00
Action Research Project	11,484.00
Refresher Training on Alternative Care	1,76,130.00
Workshop at Geneva on Alternative Care	1,48,196.58
Foster care for orphan children	74,505.00
Children Alliance for Realisation of Child Right	5,46,545.00
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Alternatives forms of Child Care	27,17,951.00
Alternatives forms of Child Care	8,13,303.00
Child Saving and Financial Education	14,95,993.00
Star School (Quality Education)	21,43,831.00
Social Re-Integration Camp	75,000.00
Community Mental Health	1,44,340.00
Integrated Child Protection Project	32,64,058.00
Integrated Child Protection Project	8,97,423.00
Integrated Child Protection Project (Reimbursement)	2,53,244.00
Shakti & Pact Programme	4,66,635.00
Organization Fund	62,502.92

INDIGENOUS PROJECT

Enabling Tribal Community Boudh	33,19,029.00
Computer Based Functional Literacy	21,60,298.00
Sustainable Livelihood & Good Governance	9,72,050.00
Integrated Sustainable Rural Livelihood	5,74,952.86



Odisha Migration Initiatives	7,03,130.00
Community Mental Health and Development	1,58,377.00
Shakti and Pact Programme-Urban	6,46,800.00
Change in ASHA HBNC 6th & 7th Module Round-3 Training	60,185.00
Change in ASHA HBNC 6th & 7th Module Round-3 Training	13,88,536.00
General Fund	9,74,293.60

Cash & Bank Balance c/d

Cash in Hand	14,107.00
Cash at Bank :	80,41,742.13
TDS Deducted at Source	7,840.00
	80,63,689.13

TOTAL Rs.

3,46,72,388.09

Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an Integral part of the Receipts & Payment Account.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants

FR No. 322952E

CA.SUBHJIT SAHOO, FCA, LLb

Partner

M No. 057426

Place : New Delhi

Date : 26.04.2017

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