

AUDIT REPORT

OF

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

FOR THE YEARS ENDED ON
31ST MARCH 2018

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)
BAUNSI, BOUDH,
ODISHA

Report on the Financial Statements

We have audited the accompanying financial statements of "YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES (YCDA)" (YCDA) (PAN: AAATY0312P), which comprises the Balance Sheet as at 31st March 2018, 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 "of "YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES" (YCDA) as at March 31st, 2018.
- 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 ,LLB
Partner
M.No: - 057426



Date: 21.07.2018
Place: New Delhi

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

BALANCE SHEET AS AT 31ST,MARCH,2018			
COSOLIDATED PROJECTS		Amount (Rs)	
	SCHEDULE	F.Y.2017-18	F.Y.2016-17
SOURCES OF FUNDS			
I.FUND BALANCES:			
a.General Fund	[01]	4,059,216.49	4,228,517.99
b.Asset Fund	[02]	5,834,504.90	-
		9,893,721.39	4,228,517.99
II.LOAN FUNDS:			
a.Secured Loans		69,429.00	66,936.00
b.Unsecured Loans		-	-
		69,429.00	66,936.00
TOTAL Rs.	[I + II]	9,963,150.39	4,295,453.99
APPLICATION OF FUNDS			
I.FIXED ASSETS			
WDV (Opening)	[03]	11,823,839.60	5,361,319.60
Less: Depreciation		1,973,028.41	766,872.00
Net Block		9,850,811.19	4,594,447.60
II.INVESTMENTS			
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Other Current assets	[04]	1,287,262.00	919,555.00
b.Cash & Bank Balance	[05]	5,526,621.69	8,055,849.13
	A	6,813,883.69	8,975,404.13
Less:CURRENT LIABILITIES & PROVISIONS:			
a.Unspent Grant Balance	[06]	4,912,487.49	7,979,714.74
b.Other Current Liabilities		1,789,057.00	1,294,683.00
	B	6,701,544.49	9,274,397.74
NET CURRENT ASSETS	[A - B]	112,339.20	(298,993.61)
TOTAL Rs.	[I+II+III]	9,963,150.39	4,295,453.99

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)

CA.SUBHJIT SAHOO, FCA,LLB

Partner

M No. 057426

Place : New Delhi

Date : 21.07.2018



Gouranga Charan Pradhan
Treasurer

Treasurer

Youth Council For Development Alternatives
Baunsuni, Boudh

Rajendra Meher
Secretary

Secretary
Youth Council for Dev. Alternatives
Baunsuni, Boudh, Odisha

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES (YCDA)

BAUNSUNI,BOUDH,ODISHA,INDIA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2018

COSOLIDATED PROJECTS	SCHEDULE	Amount (Rs)	
		F.Y.2017-18	F.Y.2016-17

I. INCOME

Grants	[06]	43,821,039.08	24,937,727.21
Bank Interest		339,045.58	265,020.00
Accommodation BNI Project		-	12,000.00
Training Hall Charges-BNI		-	31,500.00
Contribution from GENEVA Travel		-	0.58
Accommodation from Kids Right Project		19,900.00	-
Induction Training Round-3		158.00	-
Other Receipts - General Fund		457,823.00	836,523.00
Programme Contribution -CBFL			14,330.00
TOTAL Rs.		44,637,965.66	26,097,100.79

II. EXPENDITURE

Foreign Contribution Projects

YCDA Resource Centre	1,403,690.00	1,279,555.00
YCDA Resource Centre	1,559,258.00	931,331.00
Refresher Training on Alternative Care	-	176,130.00
Workshop At Jeneva On Alternative Care	-	148196.58
World Teachers Day	1,387,469.00	-
Foster care for Orphan Children	259,308.00	74,505.00
Children Allinace for Realization of Child Right	860,264.00	595,065.00
Alternative Forms Child Care	750,212.00	2,717,951.00
Alternative Forms Child Care	2,961,845.00	732,303.00
Child Saving & Financial Education	-	1,495,993.00
Star School (Quality Education)	1,191,019.00	1,801,114.00
Social Re-Integration camp	-	75,000.00
Star School(Quality Education)	2,322,762.00	-
Promotion of Family Care/CRS	724,706.00	-
Community Mental Health/BNI	128,937.00	144,340.00
Integrated Child Protection/CIAI	3,287,403.00	4,147,081.00
Integrated Child Protection/Reimbursement	-	253,244.00
Shakti & Pact Programme	1,114,446.00	466,635.00
Organization Fund	140,857.35	8,502.92
Mo Katha Mo Kahani	403,703.00	-

INDIGENOUS PROJECT

Enabling Tribal Community Of Boudh	3,735,033.75	3,319,029.00
Computer Base Functional Literary	16,493,836.50	2,145,968.00
Sustaibale Livelihood & Good Governance	-	972,050.00
Capacity Building To PRI Members	739,929.00	-
Odisha Migration Initiatives	2,623,849.00	296,837.00
Change In Asha HBNC 6th & 7th Moudle Round-3 Training	248,609.00	1,388,536.00
Smart Gps For Dignified Life/Livolink Foundation	770,005.50	-
Community Mental Health And Development	65,434.00	158,377.00



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

Shakti And Pact Programme-Urban	-	825,160.00
Integrated Sustainable Rural Livelihood	411,413.00	324,484.86
NABARD- Promotion of SHGs	227,965.00	
General Fund	417,171.75	480,169.60
Depreciation	[03] 578,141.31	766,872.00

TOTAL Rs.

44,807,267.16

25,724,429.96

III.EXCESS OF INCOME OVER EXPENDITURE

[I - II]

(169,301.50)

372,670.83

**IV.EXCESS OF INCOME OVER EXPENDITURE
TRANSFERRED TO GENERAL FUND**

(169,301.50)

372,670.83

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

For and On Behalf of :

Youth Council for Development Alternatives(YCDA)

CA.SUBHJIT SAHOO, FCA,LLb

Partner

M No. 057426

Place : New Delhi

Date : 21.07.2018

Gouranga Charan Pradhan

Treasurer

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Secretary

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Youth Council for Dev. Alternatives
Baunsuni,Boudh,Odisha

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES (YCDA)

BAUNSUNI,BOUDH,ODISHA,INDIA

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2018

COSOLIDATED PROJECTS	Amount(Rs.)	
	SCHEDULE	F.Y.2017-18
		F.Y.2016-17
RECEIPTS		
Opening Balance		
Cash in Hand	14,107.00	23,261.00
Cash at Bank	8,041,742.13	4,722,501.77
Salary Advance	-	49,000.00
Tax Deducted at Source	7,840.00	7,840.00
Grants	40,374,104.83	27,746,572.74
Bank Interest	341,538.58	269,260.00
Accommodation BNI Project	-	12,000.00
Training Hall Charges-BNI	-	31,500.00
Contribution from GENEVA Travel	-	0.58
Accommodation from Kids Right Project	19,900.00	-
Audit Fees	115,000.00	-
Loans & Advances	1,282,333.00	724,599.00
Salary Advance	12,000.00	-
Induction Training Round-3	158.00	-
Programme Contribution -CBFL	-	14,330.00
Other Receipts - General Fund	457,823.00	1,071,523.00
TOTAL Rs.	50,666,546.54	34,672,388.09

PAYMENT

Foreign Contribution Projects

YCDA Resource Centre	1,403,690.00	1,279,555.00
YCDA Resource Centre	1,559,258.00	931,331.00
Strengthening Child Protection System In India	-	100,500.00
Action Reserch Project	-	11,484.00
Refresher Training on Alternative Care	-	176,130.00
Workshop At Jeneva On Alternative Care		148,196.58
World Teachers Day	1,387,469.00	-
Foster care for Orphan Children	259,308.00	74,505.00
Children Allinace for Realization of Child Right	860,264.00	595,065.00
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Star School (Quality Education)	1,191,019.00	2,143,831.00
Star School(Quality Education)	2,322,762.00	-
Social Re-Integration camp	-	75,000.00
Promotion of Family Care/CRS	724,706.00	-
Community Mental Health/BNI	156,057.00	144,340.00
Integrated Child Protection/CIAI	3,311,036.00	4,161,481.00
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Shakti & Pact Programme	1,114,446.00	466,635.00
Organization Fund	140,857.35	62,502.92
Mo Katha Mo Kahani	403,703.00	-



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

INDIGENOUS PROJECT

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Computer Base Functional Literary	16,493,836.50	2,160,298.00
Sustaibale Livelihood & Good Governance	-	972,050.00
Capacity Building To PRI Members	739,929.00	-
Odisha Migration Initiatives	2,623,849.00	703,130.00
Change In Asha HBNC 6th & 7th Moudle Round-3 Training	548,075.00	1,448,721.00
Smart Gps For Dignified Life/Livolink Foundation	770,005.50	-
Community Mental Health And Development	116,414.00	158,377.00
Shakti And Pact Programme-Urban	501,760.00	646,800.00
Integrated Sustainable Rural Livelihood	411,413.00	574,952.86
NABARD- Promotion of SHGs	227,965.00	
General Fund	417,171.75	974,293.60
Cash & Bank Balance c/d		
Cash in Hand	29,841.00	14,107.00
Cash at Bank :	5,496,780.69	8,041,742.13
TDS Deducted at Source	7,840.00	7,840.00
	5,534,461.69	8,063,689.13

TOTAL Rs.

50,666,546.54 34,672,388.09

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

For and On Behalf of :

Youth Council for Development Alternatives(YCDA)

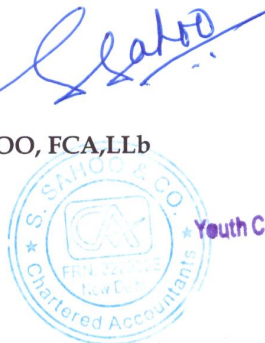
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