

**M/s CHOUDHARY SUMIT & CO.**  
**CHARTERED ACCOUNTANTS**

AT: SUDHPARA, PO. & DIST. BOLANGIR, ODISHA. PIN -767001  
M:-+91-94370-35232 , O:-06652-235232 , E-mail:- casumitin@gmail.com

**AUDITOR'S REPORT**

We have examined the Balance Sheet of "YOUTH FOR ACTION & RESEARCH (YAR)" At/- ,PADAMPUR, PO:- BADI, DIST:-NUAPADA (ODISHA) as at 31<sup>st</sup> March 2016; Receipt & Expenditure and Income & Expenditure Account for the year ended on that date. These financial statements are the responsibility of the Organization; 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 required 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 presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to above, we report as under:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of audit;
- b) In our opinion, proper books of accounts as required by law have been kept by the organization so far as appears from our examination of the books;
- c) The **Balance Sheet, Income & Expenditure Account** and **Receipt & Payments Account** dealt with by this report are in agreement with the books of accounts.
- d) In our opinion and to the best of our knowledge and belief & according to the information and explanations given to us, the said accounts give a true and fair view.
  - I. In case of Balance Sheet of the state of affairs of the organization as at **31<sup>st</sup> March 2016**.
  - II. In case of Income & Expenditures Accounts on total income & expenditure for the period from **01.04.2015 to 31.03.2016**.
  - III. In case of Receipt & Payments Accounts on the total receipts and payments made during the period from **01.04.2015 to 31.03.2016**.
  - IV. Depreciation is taken into consideration .

Place: Balangir  
Date: 10.08.2016

*Handwritten signature*

For M/S CHOUDHARY SUMIT & CO.  
CHARTERED ACCOUNTANTS  
*Sumit Kumar Choudhary*  
SUMIT KUMAR CHOUDHARY  
PROPRIETOR  
M.No:-304996  
FRN No:-328081E



**YOUTH FOR ACTION & RESEARCH (YAR), PADAMPUR**

AT: PADAMPUR, PO: BADI, DIST: NUAPADA

Consolidated Balance Sheet as at 31st March, 2016

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<b>Adjusted Capital Fund</b>		<b>Fixed Assets</b>	
Opening Balance	1,730,036.57	As per the Amerture - A	1,372,014.07
Less : Adjustment in Opening Bal		<b>Current Assets, Loan &amp; Advances</b>	
Balance in Capital Fund of MATERNITY	34.00	Security deposit paid to NRHM	11,935.00
WAITING HOME (MAA, GRUHA) SHAPPAU	1,730,002.57	Grant in Aid receivable for Construction of IHHL	516,000.00
		Grant in Aid receivable for RCH	237,300.00
<b>Add : Excess of/income over</b>		<b>&lt; LOSING BALANCE</b>	
Expenditure trfd. From		Cash-in-Hand	660.00
Income & Expenditure A/c	79,571.50	Bank Balance	
<b>Current Liability</b>		SBI Khariar SB A/c-30743778979	193,437.50
Loan received from Members		UCB Khariar SB A/c-32172097102 (FCRA)	1,768.00
Audit Fees Payable		UCB Khariar SB A/c-3217183283 (RCH)	1,407.50
		UCB Khariar SB A/c-3217183465 (Maa Guha)	1,052.00
			198,325.00
			<b>2,335,574.07</b>
	<b>2,335,574.07</b>		

**AUDITOR'S REPORT**

(As per our report of even date attached)

*H Patel*

For M/S CHOUHARY SUMIT & CO.  
CHARTERED ACCOUNTANTS



*Sumit Kumar Choudhary*  
Sumit Kumar Choudhary  
PROPRIETOR  
M.No.: 304996  
FRN No.: 328081E

Place:- Bolangir  
Date:- 10.08.2016

**YOUTH FOR ACTION & RESEARCH (YAR) PADAMPUR**

AT, PADAMPUR, PO, SAGI, DIST, NIMAPADA

Consolidated Receipt & Payments Account for the Period from 01.04.2015 TO 31.03.2016

RECEIPTS		AMOUNT	PAYMENT		AMOUNT
<b>OPENING BALANCE</b>					
Bank Interest		33.00	By Expenditure on Project (Grant in Aid)		
<b>Bank Balance</b>			Expense on AYDS Programme (Rudra)	56,700.00	
SB: Kharar SB A/c 0743775879	14,832.50		Expense on AYDS Programme (Kharar)	121,839.00	
UGB: Kharar SB A/c-12172092102 (FCRA)	1,689.00		Expense on AYDS Programme (Sinapali)	89,623.00	
UGB: Kharar SB A/c-12172180283 (RD-4)	1,352.00		Expenses on (SSK Programme)	72,000.00	340,162.00
UGB: Kharar SB A/c-20202020 (Maa Bhuja)	1,280.00		By Construction of HHK (Week)		900,000.00
Less: Adjustment	34.00	1,126.00	By Construction of Toilet pits (World Vision CLTS)		268,090.00
<b>To Grants-in-Aid Received</b>		19,147.50	<b>MATERNITY WAITING HOME (MAA BHUJA) SINAPALI</b>		
CDC Boker (AYDS)	75,300.00		By House Rent		30,000.00
CDC Kharar (AYDS)	111,680.00		By Maintenance of Equipment & Fixture		18,900.00
CDC Sinapali (AYDS)	82,595.00		By Housekeeping, Cleaning, Laundry		13,900.00
E-Rash (BSR)	30,980.00		By Salary to:-		
RYWSE, Nupada	192,000.00		ANM Cum Co-ordinator	150,000.00	
SMD (SSK), Sinapali	37,400.00		Late Health Assistant	321,400.00	
NABARD, BSKR	126,800.00		Cook Cum Attendant	110,200.00	588,220.00
NABARD, BSKR, Financial Inclusion	19,950.00		By Fooding Cost		201,820.00
ZSI (NRHM), Nupada (Maa Bhuja)	676,000.00	1,377,845.00	By Service Charge to NGO		18,300.00
To Bank Interest		7,884.00	By Bank Charges		80.00
To Consultancy Services		180,000.00	<b>Meeting/Camp/Programme Expenses</b>		
To Membership Fees		811,700.00	By Ayush Programme	30,000.00	
To Public Donation		729,000.00	By Community Building of Farmer & Club Member	126,600.00	
To Sale of vegetable		304,000.00	By Financial Inclusion Programme	26,000.00	
To Sale of Grist		884,000.00	By Motivator training on Community led total sanitation	155,000.00	
To Sale of Plant		322,000.00	By PRI Training	96,000.00	
To Loan Received from Member		536,000.00	By Producer organization Development	70,000.00	
			By Study on Toilet uses	31,000.00	
			By Training on Horticulture & Agriculture	53,000.00	
			By Training on RFFP Harvesting & Processing	115,900.00	
			By Water Addition	57,500.00	
			By Water Sanitation Programme	50,000.00	871,050.00
			<b>Organizational Expenses</b>		
			By Audit Fees	15,000.00	
			By Honorarium to Staff	940,000.00	
			By Internet Bill	25,500.00	
			By Newspaper & Bill	3,888.90	
			By Printing & Stationery	29,539.50	
			By Travelling & Conveyance	54,950.00	
			By website Renewal	3,000.00	1,000,777.50
			By Bank Charges		894.00
			By Nursery & Forestation		181,000.00
			By Office Expenses		40,000.00
			By SHC Capacity Building		90,000.00
			By Loan Repaid to members		93,120.00
			By Assets Purchased		
			Furniture & Fixture	30,000.00	
			Building Construction	65,500.00	
			Computer Purchased	75,000.00	
			Tactor machine (5Nos)	25,000.00	196,000.00
			By Security deposit paid to NRHM		11,535.00
			<b>By CLOSING BALANCE</b>		
			Cash-in-Hand	640.00	
			<b>Bank Balance</b>		
			SB: Kharar SB A/c 0743775879	143,437.50	
			UGB: Kharar SB A/c-12172092102 (FCRA)	1,768.00	
			UGB: Kharar SB A/c-12172180283 (RD-4)	1,407.50	
			UGB: Kharar SB A/c-20202020 (Maa Bhuja)	1,352.00	198,125.00
		<b>5,143,573.50</b>			<b>5,143,573.50</b>

**AUDITOR'S REPORT**

(As per our report of even date attached)

Place: Solanpur  
Date: 18.08.2016

For M/S CHOUDHARY SUMIT & CO.

CHARTERED ACCOUNTANTS

**CHHIMPU KUMAR CHOUDHARY**  
 PROPRIETOR  
 M.No.: 304990  
 PIN No.: 328081

**YOUTH FOR ACTION & RESEARCH (YAR), PADAMPUR**

AT: PADAMPUR, PO: BADI, DIST: NUAPADA

Consolidated Income & Expenditure Account for the Period from 01.04.2015 TO 31.03.2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>To Expenditure on Project (Grant-in-Aid)</b>		<b>By Grant-In-Aid Received</b>	
Expense on AVDS Programme (Bodes)	56,700.00	CHC Bodes (AVDS)	75,900.00
Expense on AVDS Programme	121,839.00	CHC Kharar (AVDS)	111,680.00
Expense on AVDS Programme (Sinapali)	89,623.00	CHC Sinapali (AVDS)	82,195.00
Expenses on JSSK Programme	72,000.00	E-Kut BBR	30,900.00
To Construction of IHHL (Wash)	300,000.00	RWSS, Nuapada	192,000.00
To Construction of Twin pits (World Vision CLTS)	268,090.00	SMD (JSSK), Sinapali	57,400.00
<b>MATERNITY WAITING HOME (MAA GRUHA) SINAPALI</b>		NABARD, BBSR	126,800.00
To House Rent	39,000.00	NABARD, BBSR, Financial Inclusion	19,950.00
To Maintenance of Ecosystem &	18,950.00	255 (NHM), Nuapada (Maa Gruha)	876,020.00
To Housekeeping, Cleaning, Laundry	12,000.00	By Bank Interest	2,886.00
To Salary H.L.:		By Consultancy Services	180,000.00
ANM Cum Co-ordinator	150,820.00	By Membership Fees	813,700.00
Lady Health Assistant	321,450.00	By Public Donation	719,000.00
Cook Cum Assistant	115,950.00	By sale of vegetable	304,000.00
To Fooding Cost	201,820.00	By Sale of Gotay	693,000.00
To Service Charge to NGO	18,200.00	By Sale of Plant	323,000.00
To Bank Charges	80.00	By Grant in Aid receivable for Construction of IHHL	516,000.00
<b>Meeting/Camp/ Programme Expenses</b>			
To Avash Programme	90,000.00		
To Capacity Building of Farmer & Club	126,850.00		
To Financial Inclusion Programme	26,000.00		
To Motivator training on Community led			
ventations	155,000.00		
To PRI Training	96,000.00		
To Producer organization Development	70,000.00		
To Study on Toilet uses	31,000.00		
To Training on Horticulture & Agriculture	53,000.00		
To Training on NTFP Harvesting &	115,900.00		
To yatu Addition	57,500.00		
To Water Sanitation Programme	50,000.00		
<b>Organizational Expenses</b>			
To Audit Fees	10,000.00		
To Honorarium to Staff	960,000.00		
To Internet Bill	25,500.00		
To Newspaper & Bill	3,888.00		
To Printing & Stationery	28,539.50		
To Travelling & Conveyance	54,850.00		
To website Renewal	3,000.00		
To Bank Charges	854.00		
To Nursery & Forestation	165,000.00		
To Office Expenses	40,000.00		
To SHG Capacity Building	90,000.00		
To Depreciation	405,666.00		
To Excess of income over Expenditure transfer to Capital Fund	79,571.50		
	<b>5,124,431.00</b>		<b>5,124,431.00</b>

**AUDITOR'S REPORT**

(As per our report of even date attached)

Place:- Bolangir  
Date:- 10.08.2016



For M/S CHOUDHARY SUMIT & CO.  
CHARTERED ACCOUNTANTS





**YOUTH FOR ACTION & RESEARCH (YAR), PADAMPUR**

AT: PADAMPUR, PO: BADI, DIST: NUAPADA

**ANNEXTURE - A**

**DETAILS OF CONSOLIDATED FIXED ASSETS & DEPRECIATION AS ON 31.03.2016**

SL NO.	ITEM/PARTICULARS	OPENING BALANCE AS ON 01.04.2015	ADDITION UP TO 30.09.2015	ADDITION AFTER 30.09.2015	TOTAL	RATE OF DEPRECIATIO N	DEPRECIATION	CLOSING BALANCE AS ON 31.03.2016
1	Land & Building	570,500.00	-	65,500.00	6,36,000.00	0.10	60,325.00	575,675.00
2	Furniture & Fixture	441,760.26	-	30,000.00	471,760.26	0.15	68,514.00	403,246.25
3	Digital Camera	24,570.37	-	-	24,570.37	0.20	4,914.00	19,656.37
4	Laptop & Computer	341,924.99	-	75,000.00	416,924.99	0.60	227,655.00	189,269.99
5	Bike (Two Wheeler)	34,838.91	-	-	34,838.91	0.10	3,484.00	31,354.91
6	Water Cooler	20,220.28	-	-	20,220.28	0.25	5,055.00	15,165.28
7	Electrical Item	109,827.77	-	-	109,827.77	0.10	10,983.00	98,844.77
8	Printer	38,037.50	-	-	38,037.50	0.60	22,823.00	15,214.50
9	Tailor machine (5Nos)	0.00	-	25,500.00	25,500.00	0.15	1,913.00	23,587.00
	<b>TOTAL</b>	<b>1,581,680.08</b>		<b>196,000.00</b>	<b>1,777,680.08</b>		<b>405,666.00</b>	<b>1,372,014.07</b>

