



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Members of
Centre for Youth and Social Development

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **Centre for Youth and Social Development**, which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2024, and its deficit for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management for the Financial Statements

4. The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the society in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the society and for preventing and detecting 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 adequate internal financial controls, that were operating effectively 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.



5. In preparing the financial statements, management is responsible for assessing the society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the society or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Conclude on the appropriateness of society's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2024:
- Society has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the society on regular basis. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the society and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
 - Receipts and disbursements are properly and correctly shown in the accounts;
 - The cash balance, vouchers, bank book etc. are in custody of Senior Finance Manager and the same are in agreement with Books of account on the date of our audit.
 - In our opinion and according to the information provided to us, no property or funds of the society were applied for any object or purpose other than the object or purpose of the society;
 - Society has invested its surplus under the provisions of section 11(5) of the Income Tax Act.
 - In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the governing board or any other person while in the management of the society were identified;
 - In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;
 - In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

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




CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426

Place: New Delhi
Date: 14.09.2024
UDIN: 24057426BKATYL6018

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

BALANCE SHEET AS AT 31ST,MARCH,2024

| | | AMOUNT IN INR | |
|--|------|-------------------|-----------------------|
| | | F.Y.2023-24 | F.Y.2022-23 |
| SOURCES OF FUND | | | |
| I. FUND BALANCES: | | | |
| a.General Fund | [01] | 2,25,53,980.80 | 1,76,81,770.48 |
| b.Asset Fund | [02] | 2,24,19,424.73 | 2,22,74,819.29 |
| c.Project Fund | [03] | 2,78,00,037.88 | 1,83,12,744.02 |
| d.Corporus Fund | [04] | 1,33,99,332.06 | 1,33,44,332.06 |
| | | 8,61,72,775.47 | 7,16,13,665.85 |
| II.LOAN FUNDS: | | | |
| a.Secured Loans | | - | - |
| b.Unsecured Loans | | - | - |
| TOTAL Rs. | | [I + II] | 8,61,72,775.47 |
| APPLICATION OF FUND | | | |
| I.FIXED ASSETS | [05] | 2,24,19,424.73 | 2,22,74,819.29 |
| II.INVESTMENTS | [06] | 3,53,80,502.57 | 2,87,85,341.83 |
| III.CURRENT ASSETS, LOANS & ADVANCES: | | | |
| a.Loans & Advances | [07] | 29,27,534.15 | 28,74,673.00 |
| b.Other Current Assets | [08] | 1,06,26,462.33 | 68,10,983.58 |
| c.Cash & Bank Balance | [09] | 1,93,90,571.35 | 1,44,25,220.11 |
| | | A | 3,29,44,567.83 |
| Less: CURRENT LIABILITIES & PROVISIONS: | | | |
| a. Current Liabilities | [10] | 45,71,719.66 | 35,57,371.96 |
| | | B | 45,71,719.66 |
| NET CURRENT ASSETS | | [A - B] | 2,83,72,848.17 |
| TOTAL Rs. | | [I+II] | 8,61,72,775.47 |

Significant Accounting Policies and Notes to Accounts [17]

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 & on behalf :
Centre for Youth and Social Development

CA. (Dr.) Subhajit Sahoo, FCA,LLB
 Partner
 M No. 057426

Member Secretary

Treasurer

Senior Manager
 Finance

Place :Bhubaneswar
 Date : 14-09-2024

UDIN!- 24057426BKAT 4L6018



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CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

| | | AMOUNT IN INR | |
|--|----------|------------------------|-----------------------|
| | SCHEDULE | F.Y.2023-24 | F.Y.2022-23 |
| I. INCOME | | | |
| Grants | [11] | 12,33,16,570.28 | 6,77,41,098.45 |
| Donation | | 4,23,834.21 | 29,97,623.36 |
| Income from Deposits/ Investments | | 22,79,010.09 | 21,13,269.77 |
| Other Income | [12] | 70,77,910.00 | 73,27,300.50 |
| | | 13,30,97,324.58 | 8,01,79,292.08 |
| II. EXPENDITURE | | | |
| Expenditure on objects of the society | [13] | | |
| Relief to the Poor Projects | | 95,88,131.00 | 1,67,96,363.00 |
| Education Projects (Non-Formal) | | 2,67,34,415.00 | 1,39,69,254.75 |
| Medical Relief-(Preventive Healthcare Projects) | | 22,90,323.00 | 22,13,487.00 |
| Preservation of Environment | | 6,41,11,494.40 | 3,29,06,846.04 |
| Donation transferred to NGOs | | 78,000.00 | - |
| Operating Expenses | [14] | 1,34,47,492.00 | 1,43,35,803.97 |
| Non Recurring Expenses | | 23,10,370.00 | 56,81,817.00 |
| Grant Refunded to Donors | | 1,77,595.00 | 43,689.00 |
| Receivable written off (Net) | | - | 2,87,750.00 |
| Depreciation | [05] | 21,65,664.42 | 17,68,991.01 |
| Depreciation transferred to Asset Fund | [05] | 21,65,664.42 | 17,68,991.01 |
| | | 11,87,37,820.40 | 8,62,35,010.76 |
| III.EXCESS OF INCOME OVER EXPENDITURE | [I - II] | 1,43,59,504.18 | (60,55,718.68) |
| IV.EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO FUND BALANCES | [15] | 1,43,59,504.18 | (60,55,718.68) |

Significant Accounting Policies and Notes to Accounts [17]

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 & on behalf :
Centre for Youth and Social Development

CA. (Dr.) Subhajit Sahoo, FCA,LLB
Partner
M No. 057426

Member Secretary

Treasurer

Senior Manager
Finance

Place :Bhubaneswar
Date : 14-09-2024

UDIN/ 24057426 BKAT YL 6018



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2024

| | Amount in INR | | |
|---|---------------|------------------------|------------------------|
| | SCHEDULE | F.Y.2023-24 | F.Y.2022-23 |
| RECEIPTS | | | |
| Cash & Bank Balance B/f | | | |
| Cash in Hand | | 72,881.80 | 72,068.80 |
| Cash at Bank including Investments | | 4,31,37,680.14 | 4,81,42,987.41 |
| | | 4,32,10,561.94 | 4,82,15,056.21 |
| Grants | | 12,27,17,801.70 | 6,60,10,433.37 |
| Donation | | 4,78,834.21 | 30,32,623.36 |
| Income from Deposits/ Investments | | 16,16,493.54 | 20,85,550.76 |
| Other Income | [16] | 58,11,395.38 | 87,44,516.12 |
| Loans and Liability Received | | 9,61,486.55 | 10,69,642.88 |
| TOTAL Rs. | | 17,47,96,573.32 | 12,91,57,822.70 |
| PAYMENT | | | |
| Expenditure on objects of the society | | | |
| Relief to the Poor Projects | | 95,88,131.00 | 1,67,96,363.00 |
| Education Projects (Non-Formal) | | 2,67,34,415.00 | 1,39,69,254.75 |
| Medical Relief-(Preventive Healthcare Projects) | | 22,90,323.00 | 22,13,487.00 |
| Preservation of Environment | | 6,41,11,494.40 | 3,29,06,846.04 |
| Donation transferred to NGOs | | 78,000.00 | - |
| Operating Expenses | | 1,47,35,171.00 | 1,43,35,803.97 |
| Non Recurring Expenses | | 23,10,370.00 | 56,81,817.00 |
| Grant Refunded to Donors | | 1,77,595.00 | 43,689.00 |
| Cash & Bank Balance c/d | | | |
| Cash in Hand | | 1,22,594.80 | 72,881.80 |
| Cash at Bank including Investments | | 5,46,48,479.12 | 4,31,37,680.14 |
| | | 5,47,71,073.92 | 4,32,10,561.94 |
| TOTAL Rs. | | 17,47,96,573.32 | 12,91,57,822.70 |

Significant Accounting Policies and Notes to Accounts [17]

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 & on behalf :
Centre for Youth and Social Development

CA. (Dr.) Subhajit Sahoo, FCA,LLB
Partner
M No. 057426



[Signature]
Member Secretary

[Signature]
Treasurer

[Signature]
Senior Manager
Finance



Place :Bhubaneswar
Date : 14-09-2024

UDIN:- 24057426BKATYL 6018

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

| Schedules forming part of Balance Sheet | | F.Y.2023-24 | F.Y.2022-23 |
|---|----------------|-----------------------|-----------------------|
| <u>SCHEDULE [01] : GENERAL FUND</u> | | | |
| Balance at the beginning of the year | | 1,76,81,770.48 | 1,90,47,197.69 |
| Less: Transferred to Asset Fund | | - | - |
| Add: Excess of Income Over Expenditure | | | |
| Transferred from Income & Expenditure Account | | 48,72,210.32 | (13,65,427.21) |
| TOTAL Rs. | | 2,25,53,980.80 | 1,76,81,770.48 |
| <u>SCHEDULE [02] : ASSET FUND</u> | | | |
| Balance at the beginning of the year | | 2,22,74,819.29 | 1,86,07,319.54 |
| Less: Assets Sold during the year | | 100.15 | 2,45,326.25 |
| Add: Assets Purchased During The Year | | 23,10,370.00 | 56,81,817.00 |
| Less: Depreciation Charged during the year transferred from Income & Expenditure Account | | 21,65,664.41 | 17,68,991.00 |
| TOTAL Rs. | | 2,24,19,424.73 | 2,22,74,819.29 |
| <u>SCHEDULE [03] : PROJECT FUNDS</u> | | | |
| Restricted Project Fund: | | | |
| Balance at the beginning of the year | | 1,31,30,978.41 | 1,73,71,095.88 |
| Add: Transferred from Income & Expenditure Account | | 1,03,79,663.86 | (42,40,117.47) |
| | A | 2,35,10,642.27 | 1,31,30,978.41 |
| Fellowship Fund | | | |
| Balance at the beginning of the year | | 45,21,283.61 | 49,71,457.61 |
| Add: Transferred from Income & Expenditure Account | | (8,10,215.00) | (4,50,174.00) |
| | B | 37,11,068.61 | 45,21,283.61 |
| Disaster Contingency Fund | | | |
| Balance at the beginning of the year | | 6,60,482.00 | 6,60,482.00 |
| Add: Transferred from Income & Expenditure Account | | (82,155.00) | - |
| | C | 5,78,327.00 | 6,60,482.00 |
| TOTAL Rs. | (A+B+C) | 2,78,00,037.88 | 1,83,12,744.02 |
| <u>SCHEDULE [04] : CORPUS FUND</u> | | | |
| Balance at the beginning of the year | | 1,33,44,332.06 | 1,33,09,332.06 |
| Add: Received during the year | | 55,000.00 | 35,000.00 |
| TOTAL Rs. | | 1,33,99,332.06 | 1,33,44,332.06 |
| <u>SCHEDULE [06] : INVESTMENT</u> | | | |
| Fixed Deposits with Bank | | 1,15,28,468.00 | 54,28,468.00 |
| Deposits with NBFC/PSU | | 72,30,266.00 | 71,67,000.00 |
| Bonds & Mutual Funds | | 1,66,21,768.57 | 1,61,89,873.83 |
| TOTAL Rs. | | 3,53,80,502.57 | 2,87,85,341.83 |



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

Schedules forming part of Balance Sheet

| | F.Y.2023-24 | F.Y.2022-23 |
|---|-----------------------|-----------------------|
| <u>SCHEDULE [07] : LOANS AND ADVANCES</u> | | |
| Advance to Vendors / Project Expenses | 4,91,655.00 | 4,60,169.00 |
| Deposit with IT Department / TDS Receivable | 9,95,752.15 | 8,85,156.00 |
| Receivables against Expenses | 1,15,344.00 | 3,81,736.00 |
| Earnest Money Deposit | 30,000.00 | 30,000.00 |
| Security Deposit | 2,12,814.00 | 2,12,814.00 |
| Rent Advance | 1,14,400.00 | 65,000.00 |
| Staff Advances & Other Receivables | 9,67,569.00 | 8,39,798.00 |
| TOTAL Rs. | 29,27,534.15 | 28,74,673.00 |
| <u>SCHEDULE [08] : OTHER CURRENT ASSETS</u> | | |
| Grant Receivable | 51,45,270.58 | 45,46,502.00 |
| Accrued Interest | 16,00,643.31 | 9,38,126.76 |
| Contribution for Facilities Usage Receivable | 32,08,901.44 | 9,21,222.44 |
| Studies Research and Support Service Receivable | 6,71,647.00 | 4,05,132.38 |
| TOTAL Rs. | 1,06,26,462.33 | 68,10,983.58 |
| <u>SCHEDULE [09] : CASH & BANK BALANCE</u> | | |
| Cash in hand | 1,22,594.80 | 72,881.80 |
| Cash at Bank | 1,92,67,976.55 | 1,43,52,338.31 |
| TOTAL Rs. | 1,93,90,571.35 | 1,44,25,220.11 |
| <u>SCHEDULE [10] : CURRENT LIABILITIES</u> | | |
| Earnest Money Deposit | 2,44,872.00 | 2,03,372.00 |
| Statutory Liabilities Payable | 4,28,455.58 | 3,13,129.88 |
| Salary Payable | 5,72,341.00 | 3,63,075.00 |
| Expenses Payable | 33,26,051.08 | 26,77,795.08 |
| TOTAL Rs. | 45,71,719.66 | 35,57,371.96 |



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

Schedules forming part of Income & Expenditure Account

| | | F.Y.2023-24 | F.Y.2022-23 |
|--|---------|------------------------|-----------------------|
| SCHEDULE [11] : GRANTS | | | |
| Grant Received during the year | | | |
| Foreign Contribution: | A | | |
| The European Union | | 1,00,53,191.00 | - |
| Ford Foundation | | 95,62,918.00 | 1,33,09,132.00 |
| CAF America | | 2,74,466.70 | 9,23,058.00 |
| Civil Society Academy | | - | 2,83,055.00 |
| IRC | | - | 6,00,000.00 |
| Christian Aid | | - | 10,02,884.37 |
| American Jewish World Service(AJWS) | | - | 4,65,600.00 |
| | | 1,98,90,575.70 | 1,65,83,729.37 |
| National Projects: | B | | |
| APPI / APF | | 1,37,00,000.00 | 33,00,000.00 |
| Ashraya Hastha Trust | | 49,92,200.00 | - |
| Reliance Foundation | | 14,99,600.00 | 22,50,000.00 |
| LIC-HFL | | 1,04,85,206.00 | 67,37,156.00 |
| Bharat Rural Livelihoods Foundation | | 1,72,39,928.00 | 73,67,214.00 |
| Agriculture Technology Management Agency | | 75,69,760.00 | 62,19,135.00 |
| SBI Foundation | | 32,72,000.00 | - |
| Selco Foundation | | 9,84,800.00 | - |
| United Way of Bangalore | | 4,78,958.00 | - |
| ITDA | | 49,52,026.00 | - |
| District Administration (VDMP) | | - | 91,000.00 |
| Education for Employability Foundation | | - | 4,00,000.00 |
| HCL | | - | 25,00,000.00 |
| DRDA | | - | 20,20,339.00 |
| FADP | | 6,12,709.00 | 29,05,373.00 |
| O TELP | | - | 4,65,000.00 |
| UNFPA | | 1,16,45,280.00 | - |
| Utkal Alumina Jana Seva Trust(WADI) | | 7,92,853.00 | 10,35,540.00 |
| Ministry of Tribal Affairs | | - | 15,20,000.00 |
| WIPRO | | 30,83,325.00 | 29,08,561.00 |
| Block Administration - Dasamantpur | | 55,200.00 | 63,000.00 |
| UAIL | | 1,29,49,427.00 | 43,46,936.00 |
| District Mineral Foundation | | 40,91,030.00 | 37,83,200.00 |
| Intellect Design Arena Ltd | | 10,81,099.00 | |
| ICRISAT | | 7,30,275.00 | |
| Ministry of Agriculture,GOI | | 2,07,900.00 | |
| NABARD | | 64,400.00 | |
| DDMA-Koraput | | 47,000.00 | |
| SCSTRTI | | 22,92,250.00 | 15,14,250.00 |
| | | 10,28,27,226.00 | 4,94,26,704.00 |
| Total Fund Available during the Year | C = A+B | 12,27,17,801.70 | 6,60,10,433.57 |
| Add: Grant Receivable at the end of the Year | | 51,45,270.58 | 45,46,502.00 |
| | | 12,78,63,072.28 | 7,05,56,935.37 |
| Less: Grant Receivable at the Beginning of the Year | | 45,46,502.00 | 28,15,836.92 |
| TOTAL Rs. | | 12,33,16,570.28 | 6,77,41,098.45 |
| SCHEDULE [12] : OTHER INCOME | | | |
| Studies Research and Support Services | | 47,01,915.00 | 11,87,076.50 |
| Rent-Infrastructure and Facility Usage | | 20,00,000.00 | 15,00,000.00 |
| Sale of Fixed Assets | | 3,12,800.00 | 44,24,965.00 |
| Sale of Scrap Material | | 62,195.00 | 1,55,729.00 |
| Other Receipts & Staff Contribution | | 1,000.00 | 59,530.00 |
| TOTAL Rs. | | 70,77,910.00 | 73,27,300.50 |



SCHEDULE [13]: PROGRAMME EXPENSES**Relief to the Poor Projects**

| | | |
|--|--------------|--------------|
| Skill Development for Self Employment | - | 15,89,336.00 |
| Relief and Rehabilitation of Victims of Natural Calamities | 5,12,984.00 | 48,91,139.00 |
| Welfare of Women and Children | - | - |
| Fellowship | 8,10,215.00 | 11,57,417.00 |
| Micro Finance Popjects, Including Setting Up Bankin | 82,64,932.00 | 91,58,471.00 |

Education Projects (Non-Formal)

| | | |
|--|----------------|----------------|
| Capacity Building | - | 2,21,201.00 |
| Education | 4,10,000.00 | 19,96,763.00 |
| Strengthening Local Self Governance (PRIs/ULB's) | 2,35,04,046.00 | 1,02,57,124.75 |
| Study, Policy Research and Evaluation | 28,20,369.00 | 14,49,166.00 |
| Survey of Socio Economic and Other Welfare | - | 45,000.00 |

Medical Relief-(Preventive Healthcare Projects)

| | | |
|---|--------------|--------------|
| Health Care and Health Related Expenses | 22,90,323.00 | 22,13,487.00 |
|---|--------------|--------------|

Preservation of Environment:

| | | |
|----------------------------------|----------------|----------------|
| Agriculture and Related Expenses | 6,41,11,494.40 | 3,25,75,142.04 |
| Water, Sanitation and Hygiene | - | 3,31,704.00 |

Donation transferred to NGOs

78,000.00

-

TOTAL**10,28,02,363.40****6,58,85,950.79****SCHEDULE [14]: OPERATING EXPENSES**

| | | |
|--|--------------|--------------|
| Capacity Building of Staff/Others | 3,27,820.00 | 9,46,218.00 |
| Communication Expenses | 3,27,532.80 | 5,26,028.61 |
| Consultancy Fees/Expert Advisory | 15,75,650.00 | 22,59,200.00 |
| Documentation and Publication | 11,000.00 | 61,170.00 |
| Registration/Affiliation/ Application/ Processing Fees | 91,918.00 | 1,50,672.00 |
| Interest and Bank Charges | 27,542.28 | 7,575.06 |
| Insurance Charges | 26,760.00 | 70,298.00 |
| Planning, Review and Monitoring Expenses | 7,59,127.00 | 38,604.00 |
| Repairs & Maintainance | 10,94,177.70 | 3,22,468.38 |
| Office Expenses | 12,59,503.96 | 6,81,610.24 |
| Rent,Rates and Taxes | 8,62,090.00 | 3,55,777.00 |
| Travel and Conveyance | 13,61,849.00 | 11,11,966.00 |
| Legal & Professional Expenses | 3,84,418.00 | 4,11,019.00 |
| DRTC & Rural Livelihood Training Centre | 2,23,905.26 | 14,635.68 |
| Salary and Salary Related Expenses | 51,14,198.00 | 73,78,562.00 |

TOTAL**1,34,47,492.00****1,43,35,803.97**

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

Schedules forming part of Income & Expenditure Account

F.Y.2023-24

F.Y.2022-23

SCHEDULE [15] : ALLOCATION OF SURPLUS TO FUND BALANCES

Excess of Income Over Expenditure as per I&E Account

| | | |
|--|-----------------------|-----------------------|
| Transferred to General Fund | 48,72,210.32 | (13,65,427.21) |
| Transferred to Project Fund | 1,03,79,663.86 | (42,40,117.47) |
| Transferred to Fellowship Fund | (8,10,215.00) | (4,50,174.00) |
| Transferred to Disaster Contingency Fund | (82,155.00) | - |
| TOTAL | 1,43,59,504.18 | (60,55,718.68) |

SCHEDULE [16] : OTHER INCOME

| | | |
|--|---------------------|---------------------|
| Studies Research and Support Services | 44,35,400.38 | 17,78,304.12 |
| Rent-Infrastructure and Facility Usage | 10,00,000.00 | 15,00,000.00 |
| Sale of Fixed Assets | 3,12,800.00 | 44,24,965.00 |
| Sale of Scrap Material | 62,195.00 | 1,55,729.00 |
| Other Receipts / Contribution | 1,000.00 | 59,530.00 |
| Training Centre Receipts (DRTC / RLTC) Net | - | 8,25,988.00 |
| TOTAL Rs. | 58,11,395.38 | 87,44,516.12 |



SCHEDULE 103A: RESTRICTED PROJECT FUND BALANCE

| S.No | Name of Donor | Opening Balance | | Received during the year | Interest Allocated to Projects | Utilised During the year | Transferred to General Fund | Closing Balance | |
|-------------------------------|--|-------------------------------|--------------------------------|--------------------------|--------------------------------|--------------------------|-----------------------------|-------------------------------|--------------------------------|
| | | Unspent Balance 01.04.2023 | Grant Receivable 01.04.2023 | | | | | Unspent Balance 31.03.2024 | Grant Receivable 31.03.2024 |
| Foreign Fund | | | | | | | | | |
| 1 | The European Union | 5,56,963.25 | - | 1,00,53,191.00 | 1,03,230.00 | 1,06,11,421.00 | - | 1,01,963.25 | - |
| 2 | CAF America | 3,54,515.70 | - | 2,74,466.70 | - | 1,72,062.00 | - | 4,56,920.40 | - |
| 3 | Ford Foundation | 34,08,784.00 | - | 95,62,918.00 | - | 1,29,76,222.00 | (4,520.00) | - | - |
| 4 | Ford Foundation (Match Gift Programmes) | 2,43,353.00 | - | - | - | - | - | 2,43,353.00 | - |
| Total Foreign Fund (A) | | 45,63,615.95 | - | 1,98,90,575.70 | 1,03,230.00 | 2,37,59,705.00 | (4,520.00) | 8,02,236.65 | - |
| Local Fund | | | | | | | | | |
| 1 | Agriculture Technology Management Agency-Koraput(OMM) | 22,76,793.34 | - | 33,61,680.00 | 27,975.00 | 40,87,441.04 | - | 15,79,007.30 | - |
| 2 | Agriculture Technology Management Agency(SPIIF) | 2,09,075.00 | - | 12,10,000.00 | - | 11,72,687.36 | - | 2,46,387.64 | - |
| 3 | Agriculture Technology Management Agency-Mayurbhanj(OMM) | 3,93,662.98 | - | 14,86,400.00 | 13,019.00 | 13,89,370.80 | - | 5,03,711.18 | - |
| 4 | Agriculture Technology Management Agency-Keonjhar(OMM) | - | - | 15,11,680.00 | - | 11,59,660.00 | - | 3,52,020.00 | - |
| 5 | Azim Premji Foundation-Project Pragati | - | - | 1,37,00,000.00 | 3,12,726.00 | 79,43,813.50 | - | 60,68,912.50 | - |
| 6 | Azad Foundation | 28,650.00 | - | - | - | - | 28,650.00 | - | - |
| 7 | National Jal Jeevan Mission | - | 59,425.00 | - | - | - | (59,425.00) | - | - |
| 8 | Bharat Rural Livelihood Foundation(BRLF) - APC | - | 1,19,058.00 | 40,03,321.00 | 6,839.00 | 38,91,102.00 | - | - | - |
| 9 | Bharat Rural Livelihood Foundation(BRLF) - APC Phase II | - | - | 14,57,952.00 | 3,323.00 | 11,54,101.00 | - | 3,07,174.00 | - |
| 10 | Bharat Rural Livelihood Foundation(BRLF)-UANAT | 43,260.00 | - | 1,17,78,655.00 | 70,498.00 | 1,07,23,983.00 | - | 11,68,430.00 | - |
| 11 | Consumer Unity & Trust Society | 4,27,252.00 | - | - | - | - | 4,27,252.00 | - | - |
| 12 | LIC-HFL | 18,61,812.00 | - | 1,04,85,206.00 | 27,739.00 | 92,15,153.00 | - | 31,59,604.00 | - |
| 13 | Ashraya Hastha Trust-Covid 19 | 5,09,624.00 | - | - | - | 56,956.00 | 4,52,668.00 | - | - |
| 14 | Ashraya Hastha Trust-Parivartan | - | - | 49,92,200.00 | 62,557.00 | 39,61,118.00 | - | 10,93,639.00 | - |
| 15 | APPI / APF-Covid Response | 2,80,935.00 | - | - | - | - | 2,80,935.00 | - | - |
| 16 | Sadanand Trust | 4,60,802.00 | - | - | - | - | 4,60,802.00 | - | - |
| 17 | FADP | - | 2,93,422.00 | 6,12,709.00 | - | - | 3,19,287.00 | - | - |
| 18 | Utkal Alumina International Ltd(Suryodaya) | - | 6,92,641.00 | 52,35,462.00 | - | 48,23,246.00 | - | - | 2,80,425.00 |
| 19 | Utkal Alumina International Ltd(FARM & Non-Farm) | - | 5,50,262.00 | 12,19,002.00 | - | 7,34,100.00 | - | - | 65,360.00 |
| 20 | Utkal Alumina International Ltd-Project Agro-Forestry | - | - | 45,16,713.00 | - | 43,81,071.00 | - | 1,35,642.00 | - |
| 21 | Utkal Alumina International Ltd-Project Sugandha | - | - | 19,78,250.00 | - | 30,90,690.00 | - | - | 11,12,440.00 |
| 22 | Utkal Alumina Jana Seva Trust(WADI) | - | 1,47,098.00 | 7,92,853.00 | - | 6,62,713.00 | - | - | 16,958.00 |
| 23 | Reliance Foundation | - | 14,99,600.00 | 14,99,600.00 | - | - | - | - | - |
| 24 | Education for Employability Foundation | 1,41,620.00 | - | - | - | 4,41,453.00 | 5,000.00 | - | 3,04,833.00 |
| 25 | MANAGE(Ministry of Agriculture,GOI) | - | 3,92,399.00 | 2,07,900.00 | - | - | (1,84,499.00) | - | - |
| 26 | United Nations Fund for Population Activities | - | 3,05,624.00 | 82,70,030.00 | - | 79,64,406.00 | - | - | - |
| 27 | United Nations Fund for Population Activities-New | - | - | 33,75,250.00 | 11,443.00 | 13,04,087.00 | - | 20,82,606.00 | - |
| 28 | ITDA-Koraput | - | 66,719.00 | - | - | - | (66,719.00) | - | - |



| S.No | Name of Donor | Opening Balance | | Received during the year | Interest Allocated to Projects | Utilised During the year | Transferred to General Fund | Closing Balance | |
|-----------------------------|--|-------------------------------|--------------------------------|--------------------------|--------------------------------|--------------------------|-----------------------------|-------------------------------|--------------------------------|
| | | Unspent Balance 01.04.2023 | Grant Receivable 01.04.2023 | | | | | Unspent Balance 31.03.2024 | Grant Receivable 31.03.2024 |
| 29 | Ministry of Tribal Affairs | - | 4,03,217.00 | - | - | - | - | - | 4,03,217.00 |
| 30 | WIPRO Care | - | 17,037.00 | 30,83,325.00 | 11,836.00 | 30,66,288.00 | - | 11,836.00 | - |
| 31 | District Mineral Foundation-APC | 9,12,393.14 | | 19,75,800.00 | 17,395.00 | 39,61,905.72 | - | - | 10,56,317.58 |
| 32 | SCSTRTI | 10,21,483.00 | | 22,92,250.00 | - | 12,96,206.00 | - | 20,17,527.00 | |
| 33 | District Mineral Foundation-WADI | | | 21,15,230.00 | 6,770.00 | 17,50,386.00 | | 3,71,614.00 | |
| 34 | Selco Foundation | | | 9,84,800.00 | | 9,85,264.00 | (464.00) | - | |
| 35 | SBI Foundation | | | 32,72,000.00 | 5,793.00 | 48,000.00 | | 32,29,793.00 | |
| 36 | United Way of Bangalore | | | 4,78,958.00 | | 4,56,708.00 | | 22,250.00 | |
| 37 | ICRISAT | | | 7,30,275.00 | - | 9,43,935.00 | | | 2,13,660.00 |
| 38 | Intellect Design Arena Ltd(Mission Samridhi) | | | 10,81,099.00 | - | 8,17,882.00 | | 2,63,217.00 | |
| 39 | ITDA-Jeypore(VDK) | | | 88,650.00 | | | | 88,650.00 | |
| 40 | NABARD | | | 64,400.00 | | 2,39,188.00 | | | 1,74,788.00 |
| 41 | DDMA-Koraput | | | 47,000.00 | | 40,615.00 | | 6,385.00 | |
| 42 | Block Administration-Dasamantpur, Koraput | | | 55,200.00 | | 55,200.00 | | - | |
| 43 | ITDA-Jeypore(MJIM) | | | 26,99,091.00 | | 28,69,196.00 | | | 1,70,105.00 |
| 44 | ITDA-Koraput(MJIM) | | | 21,64,285.00 | | 35,11,452.00 | | | 13,47,167.00 |
| Total Local Fund (B) | | 85,67,362.46 | 45,46,502.00 | 10,28,27,226.00 | 5,77,913.00 | 8,81,99,377.42 | 16,63,487.00 | 2,27,08,405.62 | 51,45,270.58 |
| Grand Total (A+B) | | 1,31,30,978.41 | 45,46,502.00 | 12,27,17,801.70 | 6,81,143.00 | 11,19,59,082.42 | 16,58,967.00 | 2,35,10,642.27 | 51,45,270.58 |



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

Schedule: 05 FIXED ASSETS

| DESCRIPTION | WRITTEN DOWN VALUE | | | | DEPN. FOR THE YEAR | WRITTEN DOWN VALUE AS AT 31.03.24 | RATE OF DEPRN | |
|-----------------------------------|-----------------------|--------------------|---------------------|---------------|--------------------------|---|-----------------------|------------|
| | As At | ADDITIONS | | DELETION | | | | As at |
| | 01.04.23 | <180 | >180 | | | | | 31.03.2024 |
| Land Free Hold | 7,01,371.70 | - | - | - | 7,01,371.70 | - | 7,01,371.70 | 0% |
| Land Leasehold | 98,04,717.00 | - | - | - | 98,04,717.00 | - | 98,04,717.00 | 0% |
| DRTC Building | 58,93,644.91 | - | - | - | 58,93,644.91 | 5,89,364.93 | 53,04,279.98 | 10% |
| Shop Cum Selling Centre | 955.22 | - | - | - | 955.22 | 95.52 | 859.70 | 10% |
| Furniture and Fixtures | 12,76,963.69 | - | - | - | 12,76,963.69 | 1,27,696.37 | 11,49,267.32 | 10% |
| Electricals and Office Equipments | 18,71,625.75 | 4,100.00 | 7,70,050.00 | - | 26,45,775.75 | 3,96,558.79 | 22,49,216.95 | 15% |
| Audio Visual Equipments | 11,28,127.89 | 42,270.00 | - | - | 11,70,397.89 | 1,72,389.46 | 9,98,008.43 | 15% |
| Bicycle | 100.15 | - | - | 100.15 | - | - | - | 15% |
| Vehicle | 6,19,558.00 | - | - | - | 6,19,558.00 | 92,933.71 | 5,26,624.29 | 15% |
| Motorcycle and Mopeds | 22,166.76 | - | - | - | 22,166.76 | 3,325.00 | 18,841.76 | 15% |
| CCTV Surveillance | 49,778.54 | - | - | - | 49,778.54 | 7,466.77 | 42,311.77 | 15% |
| Computer Equipments | 9,05,809.67 | 9,20,350.00 | 5,73,600.00 | - | 23,99,759.67 | 7,75,833.86 | 16,23,925.81 | 40% |
| TOTAL | 2,22,74,819.29 | 9,66,720.00 | 13,43,650.00 | 100.15 | 2,45,85,089.14 | 21,65,664.42 | 2,24,19,424.73 | |



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT
Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF
ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2024.

A. SIGNIFICANT ACCOUNTING POLICIES

- 1. Background:** CYSD (Centre for Youth and Social Development) is a non-government and non-profit organization established in 1982, working to improve the quality of lives of tribal, rural and urban poor in Odisha, with a primary focus to eradicate extreme poverty and hunger, ensuring social inclusion and justice, participatory governance and active citizenship. Helping communities identify and initiate development measures; providing training and other capacity-building support to pro-poor organizations and individuals; and carrying out policy research and advocacy in favor of the under privileged people especially the tribal communities.
- 2. Basis of Accounting:** The accounts are prepared on historical cost basis as a 'going concern'. Income and Expenses are accounted for on accrual basis following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except where otherwise stated.
- 3. Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased during the year are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
 - b) Fixed Assets are shown at Written Down Value in the Balance Sheet
 - c) No revaluation of fixed assets was made during the year



- 4. Depreciation:** Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.
- 5. Investment:** All investments are valued at cost price.
- 6. Restricted Project Grant:** - Restricted Project Grants received during the period were recognized as income, on the basis of grant approval letters received from the donors.
- 7. Grant / Contribution Receivable:-** Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head other current assets in the Balance Sheet.
- 8. Project Fund:** - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.
- 9. Fellowship Fund:** - Fellowship fund has been created out of donations received. Earning from such fund is being utilised for providing fellowships to Trainees and community workers to pursue "Development Orientation Training and Workshop etc." , as well as community activity needed on the ground.
- 10. Disaster Contingency Fund:** - Disaster Contingency fund has been created out of the voluntary contributions and donations received from various other sources. The fund is being utilised in disaster response programmes / projects in Orissa and India.



11. Expenditure: Expenses are recorded on accrual basis.

12. Remuneration to Members: Amount paid to Board Members as remuneration, if any, has been disclosed separately in the annexure to the Audit Report in the Form 10B.

13. Income Taxes: CYSD is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Society is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

14. Employee /Retirement Benefits:

- a. The organisation is registered with Employees Provident Fund Organisation (EPFO) and such EPF benefits has been provided to all eligible employees of the organisation.
- b. Organisation has also taken Group Savings Linked Insurance Scheme with LIC of India and the premium paid has been charged to expenses accounts.
- c. The organisation has taken Group Gratuity Scheme with LIC of India and the premium paid has been charged to expenses accounts.
- d. No provision for leave encashment entitlement has been made since as per the organization's policy, the leaves are to be availed and can not be encashed.



B. NOTES TO ACCOUNTS

1. Separate accounts are maintained for the gross receipts and payments of RLTC. The Net receipts/surplus/ deficit from such units are transferred to the consolidated Receipts and Payments / Income and Expenditure Account.
2. Some of the bank accounts has been inoperative. The Balances of the last year has been carry forward to the current year.
3. Income from sale of Fixed Asset has been shown as Other Income in the Financial Statement.
4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
5. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against CYSD.

6. The Organization is registered under :

- a) Under section 12A of the Income Tax Act, 1961 vide registration No. AAATC4081DE20214 dated 28.05.2021. The organization has submitted the Income Tax Return for the year 2022-23 before the due date.
- b) Under section 80G of the Income Tax Act, 1961 vide registration No. AAATC4081DF20214 dated 28.05.2021. The organization has submitted the Income Tax Return for the year 2022-23 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. - 105020009 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2022-23 before the due date.



d) PAN of the Organization is AAATC4081D.

e) TAN of the organization is BBNC00140A.

For & on behalf:

S.Sahoo & Co.

Chartered Accountants

FR No. 322952E



CA. (Dr.) Subhajit Sahoo, FCA,LLB

Partner

M No. 057426

Place : Bhubaneswar

Date : 14.09.2024

UDIN : 24057426 BKAT 4L6018

For & on behalf:

Centre for Youth and Social Development

Member
Secretary

Treasurer

Senior Manager
Finance

