



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 2025, 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 2025, and its surplus 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.

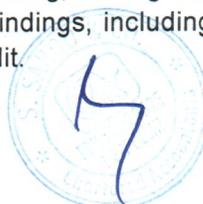
Responsibilities of the Management for the Financial Statements

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 2025:
- a. 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.
 - b. Receipts and disbursements are properly and correctly shown in the accounts;
 - c. 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.
 - d. 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;
 - e. Society has invested its surplus under the provisions of section 11(5) of the Income Tax Act.
 - f. 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;
 - g. In our opinion and according to the information provided to us, no governing board member has any interest in the investment of the trust;
 - h. 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: Bhubaneswar
Date: 06.08.2025
UDIN: 25057426BMIBWR6477

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

Balance Sheet as at 31st March 2025

(Amount in INR)

Particulars		Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	General Fund		2,64,69,821	2,25,53,981
(b)	Assets Fund		2,25,82,415	2,24,19,425
(c)	Project Fund		3,80,02,220	2,78,00,038
(d)	Corpus Fund		1,34,59,332	1,33,99,332
			10,05,13,788	8,61,72,775
2	Non-current liabilities			
(a)	Long-term borrowings		0	0
(b)	Other long-term liabilities		0	0
			0	0
3	Current liabilities			
(a)	Short-term borrowings		0	0
(b)	Other current liabilities	4	34,26,187	45,71,720
			34,26,187	45,71,720
	Total		10,39,39,975	9,07,44,495
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		2,25,82,415	2,24,19,425
(ii)	Intangible assets			0
(b)	Non-current investments	6	3,98,35,546	3,53,80,503
(c)	Long Term Loans and Advances	7	2,42,814	2,12,814
(d)	Other non-current assets		0	0
			6,26,60,775	5,80,12,741
2	Current assets			
(a)	Current investments		0	0
(b)	Grant Receivables	8	36,60,221	51,45,271
(c)	Cash and bank balances	9	3,24,38,774	1,93,90,571
(d)	Short Term Loans and Advances	10	12,55,806	17,18,968
(e)	Other current assets	11	39,24,400	64,76,944
			4,12,79,200	3,27,31,754
	Total		10,39,39,975	9,07,44,495

Brief about the Entity & Summary of significant accounting policies 1&2 - -

The accompanying notes are an integral part of the financial statements.

For & on behalf :

S.Sahoo & Co.

Chartered Accountants

FRN No: 322952E

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

Partner

M No. 057426

For & on behalf :

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Member Secretary

Treasurer

**Finance
Controller**

Place : Bhubaneswar

Date : 6th August 2025



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

Income and Expenditure for the year ended on 31st March 25

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants	12	16,02,25,919	12,37,40,404
(b) Other Income	13	1,19,33,515	93,56,920
II Total		17,21,59,434	13,30,97,325
III Expenses:			
(a) Expenditure on Objects of Organization-Program Expenses	14	13,71,70,886	10,28,02,363
(b) Donations/Contributions Paid- Amount Sub Grant		0	0
(c) Establishment Expenses	15	1,98,41,048	1,57,57,862
(d) Grant Refunded to Donors	18	10,29,478	1,77,595
Total		15,80,41,411	11,87,37,820
IV Excess of Income over Expenditure before exceptional and extraordinary items (III- II)		1,41,18,022	1,43,59,504
V Exceptional items		0	0
VI Excess of Income over Expenditure for the year before extraordinary items (V-IV)		1,41,18,022	1,43,59,504
VII Extraordinary Items		0	0
VIII Excess of Income over Expenditure for the year (VII-VIII)		1,41,18,022	1,43,59,504
Appropriations Transfer to funds:			
Transfer to Corpus Fund:		0	0
Transfer to Project Fund:		1,02,02,182	94,87,294
Transfer to General Fund:		39,15,841	48,72,210

Brief about the Entity & Summary of significant accounting policies 1&2
 The accompanying notes are an integral part of the financial statements

For & on behalf :
S.Sahoo & Co.
 Chartered Accountants
 FRN No: 322952E

For & on behalf :
 CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

Member Secretary

Treasurer

**Finance
 Controller**

Place : Bhubaneswar
 Date : 6th August 2025



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

Receipts & Payment Account For The Year Ended 31st March 2025

(Amount in INR)

<u>RECEIPTS</u>	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		5,47,71,074	4,32,10,562
Donation & Grants	16	16,17,70,968	12,31,96,636
Other Receipts	17	1,33,44,025	74,27,889
Increase in Current Liability		0	10,14,348
Decrease in Loans & Advances		5,37,670	0
Total		23,04,23,737	17,48,49,434
<u>PAYMENT</u>			
Expenditure on Objects of Organization-Program Expenses		13,71,70,886	10,28,02,363
Establishment Expenses		1,88,03,521	1,70,45,541
Grant Refunded to Donors		10,29,478	1,77,595
Decrease in Current Liabilities		11,45,532	0
Loans & Advances settled during the year		0	52,860
Closing Balance			
Cash and Bank Balances		7,22,74,320	5,47,71,074
Total		23,04,23,737	17,48,49,434

Brief about the Entity & Summary of significant accounting policies 1&2
 The accompanying notes are an integral part of the financial statements

For & on behalf :
S.Sahoo & Co.
 Chartered Accountants
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For & on behalf :
CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

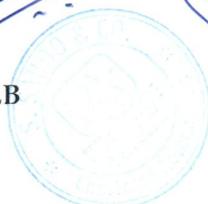
CA. (Dr.) Subhajit Sahoo, FCA,LLB
 Partner
 M No. 057426

Member Secretary

Treasurer

**Finance
 Controller**

Place : Bhubaneswar
 Date : 6th August 2025



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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
a General Fund		
Opening balance	2,25,53,981	1,76,81,770
Add: Excess of Income Over Expenditure	39,15,841	48,72,210
	2,64,69,821	2,25,53,981
b Asset Fund		
Opening balance	2,24,19,425	2,22,74,819
Add: Assets purchased during the year	23,79,755	23,10,370
Less: Assets sold/ disposed/ written off during the year	2,847	100
Less: Depreciation charged during the year	22,13,918	21,65,664
	2,25,82,415	2,24,19,425
c Project Fund		
Restricted Project Fund:		
Opening balance	2,35,10,642	1,31,30,978
Add: Transferred from Income & Expenditure Account	1,09,47,201	1,03,79,664
	3,44,57,843	2,35,10,642
Fellowship Fund		
Balance at the beginning of the year	37,11,069	45,21,284
Add: Transferred from Income & Expenditure Account	-7,09,512	-8,10,215
	30,01,556	37,11,069
Disaster Contingency Fund		
Balance at the beginning of the year	5,78,327	6,60,482
Add: Transferred from Income & Expenditure Account	-35,507	-82,155
	5,42,820	5,78,327
d Corpus Fund		
Opening balance	1,33,99,332	1,33,44,332
Add: Addition during the year	60,000	55,000
	1,34,59,332	1,33,99,332
4 Other current liabilities	31 March 2025	31 March 2024
Earnest Money Deposit	2,44,872	2,44,872
Statutory liabilities payable	5,33,241	4,28,456
Expenses Payable	23,79,573	33,26,051
Salary Payable	2,68,501	5,72,341
Total	34,26,187	45,71,720
6 Investments	31 March 2025	31 March 2024
Fixed Deposits with Bank	1,57,93,248	1,15,28,468
Deposits with NBFC/PSU	11,68,266	72,30,266
Bonds and Mutual Funds	2,28,74,032	1,66,21,769
Total	3,98,35,546	3,53,80,503



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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

7 Long Term Loans and Advances	31 March 2025	31 March 2024
Security Deposits	2,42,814	2,12,814
	2,42,814	2,12,814
Sub-classification:		
Secured, considered good;	2,42,814	2,12,814
Unsecured, considered good;	0	0
Doubtful	0	0
Total	2,42,814	2,12,814
8 Grant Receivables	31 March 2025	31 March 2024
Donations/grants receivable	36,60,221	51,45,271
Total	36,60,221	51,45,271
9 Cash and Bank Balances	31 March 2025	31 March 2024
Cash and cash equivalents		
Cash on hand	43,471	1,22,595
Bank Balance	3,23,95,303	1,92,67,977
Total	3,24,38,774	1,93,90,571
10 Short Term Loans and advances	31 March 2025	31 March 2024
Staff / Vendor Advances	12,55,806	17,18,968
Total	12,55,806	17,18,968
Sub-classification:		
Secured, considered good;	12,55,806	17,18,968
Unsecured, considered good;	0	0
Doubtful	0	0
Total	12,55,806	17,18,968
11 Other current assets	31 March 2025	31 March 2024
TDS Receivable	8,91,245	9,95,752
Accrued Interest	11,61,781	16,00,643
Contribution for Facilities Usage Receivable	18,71,374	32,08,901
Studies Research and Support Service Receivable	0	6,71,647
Total	39,24,400	64,76,944
12 Donations and Grants	31 March 2025	31 March 2024
(a) Grants	16,00,74,844	12,33,16,570
(b) Donation	1,51,074	4,23,834
Total	16,02,25,919	12,37,40,404

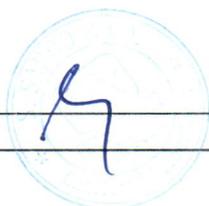


CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT
Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

13 Other income	31 March 2025	31 March 2024
(a) Income from Deposits/ Investment	88,07,810	22,79,010
(b) Other income	31,25,705	70,77,910
Total	1,19,33,515	93,56,920
14 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
Preservation of environment		
Water Conservation/ Watershed Management	1,20,89,240	0
Aforestation & Tree Plantation	1,91,24,990	0
Agriculture and related expenses	3,00,08,720	6,41,11,494
Medical Relief-(Preventive Healthcare Projects)		
Health Care and Health Related Expenses	30,26,145	22,90,323
Relief to the Poor Projects		
Fellowship	10,14,459	8,10,215
Relief and Rehabilitation of Victims of Natural Calamities	1,18,82,407	5,12,984
Rural Creche Program	85,44,110	0
Livelihood Promotion	1,10,91,836	0
Micro Finance Popjects, Including Setting Up Bankin	60,38,237	82,64,932
Education(Non-Formal)		
Education	3,67,909	4,10,000
Capacity Building of CBOs, FPOs etc.	56,56,582	0
Strengthening Local Self Governance (PRI/ULB's)	2,14,16,550	2,35,04,046
Study, Policy research and Evaluation	68,76,159	28,20,369
Other Programme Expenses	33,542	78,000
Total	13,71,70,886	10,28,02,363
15 Establishment Expenses	31 March 2025	31 March 2024
Capacity Building of Staff/Others	2,20,391	3,27,820
Communication Expenses	2,30,989	3,27,533
Consultancy Fees/Expert Advisory	6,93,120	15,75,650
Documentation and Publication	16,720	11,000
Registration/Affiliation/ Application/ Processing Fees	33,100	91,918
Bank Charges & Interest expenses	17,190	27,542
Insurance Charges	38,541	26,760
Planning, Review and Monitoring Expenses	7,761	7,59,127
Repair and Maintenance	8,93,112	10,94,178
Office Expenses	16,10,647	12,59,504
Rent, Rates & Taxes	7,98,203	8,62,090
Travel and Conveyance	12,48,998	13,61,849
Legal & Professional Expenses	3,70,375	3,84,418
Rural Livelihood Training Centre	34,15,825	2,23,905
Salary and Salary Related Expenses	78,66,322	51,14,198
Non - Recurring Expenses	23,79,755	23,10,370
Total	1,98,41,048	1,57,57,862



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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

(Amount in INR)

16 Donations and Grants Received	31 March 2025	31 March 2024
(a) Grants	16,15,59,894	12,27,17,802
(b) Donation	2,11,074	4,78,834
Total	16,17,70,968	12,31,96,636
17 Other receipts	31 March 2025	31 March 2024
(a) Interest income	92,46,673	16,16,494
(b) Other income	40,97,352	58,11,395
Total	1,33,44,025	74,27,889
18 Grant Refunded to Donors	31 March 2025	31 March 2024
Grant Refunded to Donors	10,29,478	1,77,595
Total	10,29,478	1,77,595
8.a Grant Receivable	31 March 2025	31 March 2024
District Mineral Foundation	8,08,418	10,56,318
Education for Employability Foundation	0	3,04,833
ICRISAT	8,43,660	2,13,660
ITDA	2,56,430	15,17,272
MOTA	4,03,217	4,03,217
NABARD	1,51,598	1,74,788
UAIL	9,89,654	14,58,225
Chief District Agriculture Officer	1,31,412	0
District Administrator - VDMP	58,874	0
UAJST	16,958	16,958
Total	36,60,221	51,45,271
12.a Grants	31 March 2025	31 March 2024
<u>Foreign Contribution:</u>		
The European Union	1,22,70,614	1,00,53,191
Ford Foundation	1,39,05,637	95,62,918
CAF America	0	2,74,467
Christian Aid	1,23,50,287	0
	<u>3,85,26,538</u>	<u>1,98,90,576</u>
<u>National Projects:</u>		
APPI / APF	2,56,60,000	1,37,00,000
Ashraya Hastha Trust	58,73,932	49,92,200
Axis Bank Foundation	60,99,910	
Reliance Foundation	0	14,99,600
Education for Employability Foundation	3,04,833	
LIC-HFL	87,11,737	1,04,85,206
Bharat Rural Livelihoods Foundation	1,06,72,402	1,72,39,928
Agriculture Technology Management Agency	83,89,940	75,69,760



SBI Foundation		55,66,000	32,72,000
Selco Foundation		0	9,84,800
United Way of Bangalore		0	4,78,958
ITDA		73,73,569	49,52,026
FADP		0	6,12,709
UNFPA		59,88,369	1,16,45,280
Utkal Almumina Jana Seva Trust(WADI)		0	7,92,853
WIPRO Care		21,76,475	
WIPRO Foundation		15,64,500	30,83,325
Block Administration - Dasamantpur		1,63,800	55,200
UAIL		1,22,79,388	1,29,49,427
District Mineral Foundation		1,44,71,327	40,91,030
Deputy Director of Horticulture		32,86,967	
Chief District Agriculture Officer		4,78,816	
Intellect Design Arena Ltd		36,34,680	10,81,099
ICRISAT		0	7,30,275
Ministry of Agriculture,GOI		0	2,07,900
NABARD		2,12,961	64,400
DDMA		31,000	47,000
SCSTRTI		92,750	22,92,250
		12,30,33,356	10,28,27,226
Total Fund available during the year	17.a	16,15,59,894	12,27,17,802
Add: Grant receivable at the end of the year		36,60,221	51,45,271
Less: Grant receivable at the beginning of the year		51,45,271	45,46,502

Total		16,00,74,844	12,33,16,570
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13.b Other Income	31 March 2025	31 March 2024
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Sale of Fixed Assets	13,500	3,12,800
Sale of Scrap Material	41,737	62,195
Professional and Support Service Fees	10,70,468	47,01,915
Rent - Infrastructure and Facility Usage	20,00,000	20,00,000
Other Receipts and Staff Contribution	0	1,000

Total	31,25,705	70,77,910
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16.b Donations	31 March 2025	31 March 2024
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Donations other than corpus	1,51,074	4,23,834
Corpus Donation	60,000	55,000

Total	2,11,074	4,78,834
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17.b Other Income	31 March 2025	31 March 2024
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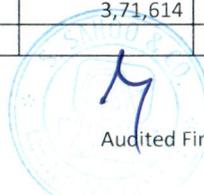
Sale of Fixed Assets	13,500	3,12,800
Sale of Scrap Material	41,737	62,195
Professional and Support Service Fees	17,42,115	44,35,400
Rent - Infrastructure and Facility Usage	23,00,000	10,00,000
Other Receipts and Staff Contribution	0	1,000

Total	40,97,352	58,11,395
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SCHEDULE [03c] : RESTRICTED PROJECT FUND BALANCE

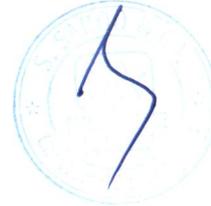
S.No	Name of Donor	Opening Balance		Received during the year	Interest Allocated to Projects	Utilised During the year	Transferred to General Fund	Closing Balance	
		Unspent Balance 01.04.2024	Grant Receivable 01.04.2024					Unspent Balance 31.03.2025	Grant Receivable 31.03.2025
Foreign Fund									
1	The European Union	1,01,963	-	1,22,70,614	1,47,838	1,22,92,471	-	2,27,944	-
2	CAF America	4,56,920		-	-	1,37,067	-	3,19,853	
3	Ford Foundation	-		1,39,05,637	-	61,91,022	-	77,14,615	
4	Ford Foundation (Match Gift Programmes)	2,43,353			-	2,43,353	-	-	
5	Christian Aid	-		1,23,50,287	-	1,23,50,287	-	-	
Total Foreign Fund (A)		8,02,237	-	3,85,26,538	1,47,838	3,12,14,200	-	82,62,413	-
Local Fund									
1	Agriculture Technology Management Agency-Koraput(OMM-SAA)	15,79,007		34,11,800	22,547	41,84,753		8,28,601	
2	Agriculture Technology Management Agency(SPPIF)	2,46,388		12,10,000		11,29,742		3,26,646	
3	Agriculture Technology Management Agency-Mayurbhanj(OMM)	5,03,711		16,70,000	3,448	13,15,485		8,61,675	
4	Agriculture Technology Management Agency-Keonjhar(OMM)	3,52,020	-	20,98,140	12,065	18,71,949		5,90,276	
5	Azim Premji Foundation-Project Pragati	60,68,913		1,44,60,000	2,96,622	95,73,015		1,12,52,520	
6	Azim Premji Foundation-Project Rural Creche			1,12,00,000	1,83,252	90,18,690		23,64,562	
7	Axis Bank Foundation			60,99,910	28,795	56,93,574		4,35,131	
8	Bharat Rural Livelihood Foundation(BRLF) - APC Phase II	3,07,174	-	57,80,875	21,593	53,02,840		8,06,802	
9	Bharat Rural Livelihood Foundation(BRLF)-UANAT	11,68,430		48,91,527	13,702	60,73,659		-	
10	LIC-HFL	31,59,604		87,11,737	22,395	1,18,93,736	-	-	
11	Ashraya Hastha Trust-Parivartan	10,93,639	-	58,73,932	46,242	45,84,546		24,29,267	
12	Utkal Alumina International Ltd(Suryodaya)		2,80,425	51,09,725		48,67,847	-		38,547
13	Utkal Alumina International Ltd(FARM & Non-Farm)		65,360				-		65,360
14	Utkal Alumina International Ltd-Project Agro-Forestry	1,35,642		45,18,675		43,63,157		2,91,160	
15	Utkal Alumina International Ltd-Project Sugandha		11,12,440	26,50,988		24,24,295			8,85,747
16	Utkal Alumina Jana Seva Trust(WADI)		16,958						16,958
17	Education for Employability Foundation	-	3,04,833	3,04,833	-			-	
18	United Nations Fund for Population Activities-New	20,82,606		32,34,998	-	53,06,161	11,443	-	
19	United Nations Fund for Population Activities (Jan to Dec-25)			27,53,371	-	14,04,490		13,48,881	
20	Ministry of Tribal Affairs, Govt. of India	-	4,03,217	-	-	-	-	-	4,03,217
21	WIPRO Care	11,836		21,76,475	3,632	21,91,943	-	-	-
22	Wipro Foundation			15,64,500		15,64,500		-	
23	District Mineral Foundation-APC		10,56,318	43,31,760	5,208	40,89,068			8,08,418
24	District Mineral Foundation-WADI	3,71,614		1,01,39,567	26,990	88,87,983		16,50,188	
25	Deputy Director of Horticulture, Nabarangpur(APC)			15,77,240	8,006	15,58,554		26,692	



Audited Financial Statements (Foreign Funds) F.Y. 2024-25



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 01.04.2024	Grant Receivable 01.04.2024					Unspent Balance 31.03.2025	Grant Receivable 31.03.2025
26	Deputy Director of Horticulture, Rayagada(APC)			17,09,727	7,237	11,84,587		5,32,377	
27	Chief District Agriculture Officer, Koraput(MMM)			4,78,816	-	6,10,228			1,31,412
28	SCSTRTI	20,17,527		92,750		3,59,383		17,50,894	
29	SBI Foundation	32,29,793		55,66,000	63,899	88,59,692		-	
30	United Way of Bangalore	22,250						22,250	
31	ICRISAT	-	2,13,660			6,30,000			8,43,660
32	Intellect Design Arena Ltd(Mission Samridhi)	2,63,217	-	36,34,680	-	34,75,021		4,22,876	
33	ITDA-Jeypore(VDVK)	88,650						88,650	
34	NABARD		1,74,788	2,12,961		1,89,771			1,51,598
35	DDMA-Koraput	6,385						6,385	
36	District Administration-VDMP			31,000		89,874			58,874
37	Block Administration-Dasamantpur, Koraput			1,63,800		1,63,800		-	
38	ITDA-Jeypore(MJJM)		1,70,105	23,26,115		24,12,440			2,56,430
39	ITDA-Koraput(MJJM)		13,47,167	50,47,454		35,40,688		1,59,599	-
Total Local Fund (B)		2,27,08,406	51,45,271	12,30,33,356	7,65,633	11,88,15,471	11,443	2,61,95,431	36,60,221
Grand Total (A+B)		2,35,10,642	51,45,271	16,15,59,894	9,13,471	15,00,29,671	11,443	3,44,57,843	36,60,221



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

SCHEDULE-"6"

LIST OF FIXED ASSETS AS ON 31.03.2025

PARTICULARS DETAIL OF ASSETS	OPENING BALANCE	PUR. DUR. THE YEAR UPTO 30.09	PUR. DUR. THE YEAR AFTER 30.09	DELETION/ SALE/ WRITE OFF	TOTAL	RATE OF DEPP.	DEPRECIATION	CLOSING BALANCE
Land Free Hold	7,01,372	0	0	0	7,01,372	0.00	0	7,01,372
Land Leasehold	98,04,717	0	0	0	98,04,717	0.00	0	98,04,717
DRTC Building	53,04,280	0	0	0	53,04,280	0.10	5,30,428	47,73,852
Shop Cum Selling Centre	860	0	0	0	860	0.10	86	774
Furniture and Fixtures	11,49,267	2,09,692	2,06,340	0	15,65,299	0.10	1,46,213	14,19,086
Electricals and Office Equipments	22,49,217	2,15,993	7,17,880	805	31,82,285	0.15	4,23,622	27,58,662
Audio Visual Equipments	9,98,008	0	0	0	9,98,008	0.15	1,49,701	8,48,307
Vehicle	5,26,624	0	0	0	5,26,624	0.15	78,994	4,47,631
Motorcycle and Mopeds	18,842	0	0	0	18,842	0.15	2,826	16,015
CCTV Surveillance	42,312	0	0	0	42,312	0.15	6,347	35,965
Computer Equipments	16,23,926	1,00,800	9,29,050	2,042	26,51,734	0.40	8,75,700	17,76,033
TOTAL	2,24,19,425	5,26,485	18,53,270	2,847	2,47,96,333		22,13,918	2,25,82,415



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 2025.**

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. 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.

1.2. 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.

1.3. 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

1.4. 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.

1.5. Investment: All investments are valued at cost price.

1.6. 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.

1.7. 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.

1.8. 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.

1.9. 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.

1.10. 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.



1.11. Expenditure: Expenses are recorded on accrual basis.

1.12. 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.

1.13. 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.

1.14. 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.



2. NOTES TO ACCOUNTS

2.1. 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.

2.2. Some of the bank accounts has been inoperative. The Balances of the last year has been carry forward to the current year.

2.3. Income from sale of Fixed Asset has been shown as Other Income in the Financial Statement.

2.4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.

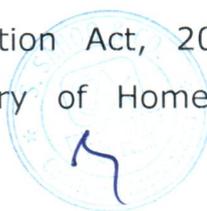
2.5. *Pending Legal Case/Contingent Liabilities:* There are no legal cases pending or initiated during the year either by any individual or organization against CYSD.

2.6. 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 2023-24 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 2023-24 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 2023-24 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

For & on behalf:
Centre for Youth and Social Development

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

Partner
M No. 057426

Place: Bhubaneswar
Date: 6th August 2025




Member
Secretary



Treasurer



Finance
Controller

