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 2026, 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 2026, 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.

14, PALAM MARG, VASANT VIHAR, NEW DELHI-110057, *TEL.:* 41090039, 26191252 *MOB.:* 98102 12917, 95820 27482
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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.

S. Sahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

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 2026:

    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

S. Sahoo & Co. ★ INDIA FRN: 322952E New Delhi Chartered Accountants ★

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

Place: Bhubaneswar
Date: 20.08.2026
UDIN: **26057426ZQAAIF4218**

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

Balance Sheet as at 31st March 2026

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**Sources of Funds**			
1	**NPO Funds**	3		
(a)	General Fund		2,29,02,449	2,64,69,821
(b)	Assets Fund		2,62,25,389	2,25,82,415
(c)	Project Fund		2,40,87,747	3,80,02,220
(d)	Corpus Fund		1,35,84,332	1,34,59,332
			8,67,99,917	10,05,13,788
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	40,66,791	34,26,187
			40,66,791	34,26,187
	Total		**9,08,66,708**	**10,39,39,975**
II	**Application of Funds**			
1	**Non-current assets**			
(a)	Property, Plant and Equipment and Intangible assets	5		
(i)	Property, Plant and Equipment		2,62,25,389	2,25,82,415
(ii)	Intangible assets			
(b)	Non-current investments	6	3,10,33,392	3,98,35,546
(c)	Long Term Loans and Advances	7	2,38,175	2,42,814
(d)	Other non-current assets			
			5,74,96,956	6,26,60,775
2	**Current assets**			
(a)	Current investments		0	0
(b)	Grant Receivables	8	55,81,099	36,60,221
(c)	Cash and bank balances	9	2,48,83,278	3,24,38,774
(d)	Short Term Loans and Advances	10	7,24,527	12,55,806
(e)	Other current assets	11	21,80,848	39,24,400
			3,33,69,752	4,12,79,200
	Total		**9,08,66,708**	**10,39,39,975**

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

S. Sahoo & Co. Chartered Accountants CA INDIA FRN: 322952E New Delhi

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

Place : Bhubaneswar
Date : 20th August 2026

For & on behalf :

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Member Secretary | Treasurer | Finance Controller

Centre for Youth & Social Development Bhubaneswar-13

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 26

(Amount in INR)

	Particulars	Note	31 March 2026	31 March 2025
I	**Income**			
(a)	Donations and Grants	12	16,29,31,785	16,02,25,919
(b)	Other Income	13	61,76,539	1,19,33,515
II	**Total**		**16,91,08,325**	**17,21,59,434**
III	**Expenses:**			
(a)	Expenditure on Objects of Organization-Program Expenses	14	16,00,60,826	13,71,70,886
(b)	Donations/Contributions Paid- Amount Sub Grant		60,000	0
(c)	Establishment Expenses	15	2,50,48,274	1,98,41,048
(d)	Grant Refunded to Donors	18	14,21,071	10,29,478
	Total		**18,65,90,170**	**15,80,41,411**
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- II)		-1,74,81,846	1,41,18,022
V	Exceptional items		0	0
VI	Excess of Income over Expenditure for the year before extraordinary items (V-IV)		-1,74,81,846	1,41,18,022
VII	Extraordinary Items		0	0
VIII	**Excess of Income over Expenditure for the year (VII-VIII)**		-1,74,81,846	1,41,18,022
	Appropriations Transfer to funds:			
	Transfer to Corpus Fund:		0	0
	Transfer to Project Fund:		-1,39,14,473	1,02,02,182
	Transfer to General Fund:		-35,67,373	39,15,841

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

Place : Bhubaneswar
Date : 20th August 2026

For & on behalf :

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Member Secretary | Treasurer | Finance Controller

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 2026

(Amount in INR)

RECEIPTS	Note	31 March 2026	31 March 2025
Opening Balance :			
Cash and Bank Balances		7,22,74,320	5,47,71,074
Donation & Grants	16	16,11,35,907	16,17,70,968
Other Receipts	17	78,14,087	1,33,44,025
Increase in Current Liability		6,40,604	0
Decrease in Loans & Advances		6,41,923	5,37,670
Total		**24,25,06,840**	**23,04,23,737**
PAYMENT			
Expenditure on Objects of Organization-Program Expenses		16,00,60,826	13,71,70,886
Donations/Contributions Paid- Amount Sub Grant		60,000	
Establishment Expenses		2,50,48,274	1,88,03,521
Grant Refunded to Donors		14,21,071	10,29,478
Decrease in Current Liabilities		0	11,45,532
Loans & Advances settled during the year			0
Closing Balance			
Cash and Bank Balances		5,59,16,670	7,22,74,320
Total		**24,25,06,840**	**23,04,23,737**

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

Place : Bhubaneswar
Date : 20th August 2026

For & on behalf :

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Member Secretary **Treasurer** **Finance Controller**

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, 2026

(Amount in INR)

3	Fund Details	31-Mar-26	31-Mar-25
a	**General Fund**		
	Opening balance	2,64,69,821	2,25,53,981
	Add: Excess of Income Over Expenditure	-35,67,373	39,15,841
		2,29,02,449	2,64,69,821
b	**Asset Fund**		
	Opening balance	2,25,82,415	2,24,19,425
	Add: Assets purchased during the year	60,31,526	23,79,755
	Less: Assets sold/ disposed/ written off during the year	2,28,783	2,847
	Less: Depreciation charged during the year	21,59,769	22,13,918
		2,62,25,389	2,25,82,415
c	**Project Fund**		
	Restricted Project Fund:		
	Opening balance	3,44,57,843	2,35,10,642
	Add: Transferred from Income & Expenditure Account	-1,37,39,941	1,09,47,201
		2,07,17,903	3,44,57,843
	Fellowship Fund		
	Balance at the beginning of the year	30,01,556	37,11,069
	Add: Transferred from Income & Expenditure Account	-1,15,000	-7,09,512
		28,86,556	30,01,556
	Disaster Contingency Fund		
	Balance at the beginning of the year	5,42,820	5,78,327
	Add: Transferred from Income & Expenditure Account	-59,532	-35,507
		4,83,288	5,42,820
d	**Corpus Fund**		
	Opening balance	1,34,59,332	1,33,99,332
	Add: Addition during the year	1,25,000	60,000
		1,35,84,332	1,34,59,332

4	Other current liabilities	31-Mar-26	31-Mar-25
	Earnest Money Deposit	2,14,872	2,44,872
	Statutory liabilities payable	7,02,913	5,33,241
	Expenses Payable	28,56,705	23,79,573
	Salary Payable	2,92,301	2,68,501
	Total	**40,66,791**	**34,26,187**

6	Investments	31-Mar-26	31-Mar-25
	Fixed Deposits with Bank	69,76,487	1,57,93,248
	Deposits with NBFC/PSU	5,00,000	11,68,266
	Bonds and Mutual Funds	2,35,56,905	2,28,74,032
	Total	**3,10,33,392**	**3,98,35,546**

S. Sahoo & Co. Chartered Accountants INDIA FRN: 322952E New Delhi

Centre for Youth & Social Dev. Bhubaneswar-13

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, 2026

(Amount in INR)

		31-Mar-26	31-Mar-25
7	**Long Term Loans and Advances**	**31-Mar-26**	**31-Mar-25**
	Security Deposits	2,38,175	2,42,814
		2,38,175	2,42,814
	Sub-classification:		
	Secured, considered good;	2,38,175	2,42,814
	Unsecured, considered good;	0	0
	Doubtful	0	0
	Total	**2,38,175**	**2,42,814**

8	**Grant Receivables**	**31-Mar-26**	**31-Mar-25**
	Donations/grants receivable	55,81,099	36,60,221
	Total	**55,81,099**	**36,60,221**

9	**Cash and Bank Balances**	**31-Mar-26**	**31-Mar-25**
	Cash and cash equivalents		
	Cash on hand	31,873	43,471
	Bank Balance	2,48,51,405	3,23,95,303
	Total	**2,48,83,278**	**3,24,38,774**

10	**Short Term Loans and advances**	**31-Mar-26**	**31-Mar-25**
	Staff / Vendor Advances	7,24,527	12,55,806
	Total	**7,24,527**	**12,55,806**
	Sub-classification:		
	Secured, considered good;	7,24,527	12,55,806
	Unsecured, considered good;	0	0
	Doubtful	0	0
	Total	**7,24,527**	**12,55,806**

11	**Other current assets**	**31-Mar-26**	**31-Mar-25**
	TDS Receivable	7,85,240	8,91,245
	Accrued Interest	5,79,220	11,61,781
	Contribution for Facilities Usage Receivable	8,16,387	18,71,374
	Studies Research and Support Service Receivable	0	0
	Total	**21,80,848**	**39,24,400**

12	**Donations and Grants**	**31 March 2026**	**31 March 2025**
(a)	Grants	16,27,47,550	16,00,74,844
(b)	Donation	1,84,236	1,51,074
	Total	**16,29,31,785**	**16,02,25,919**

S. Sahoo & Co. Chartered Accountants INDIA FRN: 322952E New Delhi

Centre for Youth & Social Dev. Bhubaneswar-13

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, 2026

(Amount in INR)

13	Other income	31 March 2026	31 March 2025
(a)	Income from Deposits/ Investment	17,36,533	88,07,810
(b)	Other income	44,40,006	31,25,705
	Total	**61,76,539**	**1,19,33,515**

14	Charitable Expenses-Program Expenses	31 March 2026	31 March 2025
	Preservation of environment		
	Water Conservation/ Watershed Management	72,95,843	1,20,89,240
	Aforestation & Tree Plantation	1,27,55,176	1,91,24,990
	Agriculture and related expenses	4,14,99,849	3,00,08,720
	Promotion of Renewable Energy	83,90,762	
	Promotion of Organic Farming	28,25,882	
	Medical Relief-(Preventive Healthcare Projects)		
	Health Care and Health Related Expenses	2,77,283	30,26,145
	Relief to the Poor Projects		
	Fellowship	1,15,000	10,14,459
	Relief and Rehabilitation of Victims of Natural Calamities	20,97,977	1,18,82,407
	Rural Creche Program	1,63,17,490	85,44,110
	Livelihood Promotion	1,43,63,007	1,10,91,836
	Micro Finance Popjects, Including Setting Up Bankin	0	60,38,237
	Community Health and Hygiene	3,40,000	
	Education(Non-Formal)		
	Education	57,83,849	3,67,909
	Capacity Building of CBOs, FPOs etc.	1,46,39,759	56,56,582
	Strengthening Local Self Governance (PRI/ULB's)	2,43,18,951	2,14,16,550
	Study, Policy research and Evaluation	90,39,998	68,76,159
	Other Programme Expenses	0	33,542
	Total	**16,00,60,826**	**13,71,70,886**

15	Establishment Expenses	31 March 2026	31 March 2025
	Capacity Building of Staff/Others	5,81,209	2,20,391
	Communication Expenses	4,06,190	2,30,989
	Consultancy Fees/Expert Advisory	20,06,922	6,93,120
	Documentation and Publication	0	16,720
	Registration/Affiliation/ Application/ Processing Fees	83,438	33,100
	Bank Charges & Interest expenses	14,569	17,190
	Insurance Charges	29,698	38,541
	Planning, Review and Monitoring Expenses	2,655	7,761
	Repair and Maintenance	3,87,469	8,93,112
	Office Expenses	18,71,912	16,10,647
	Rent, Rates & Taxes	9,19,812	7,98,203
	Travel and Conveyance	26,24,519	12,48,998
	Legal & Professional Expenses	4,58,026	3,70,375
	DRTC & Rural Livelihood Training Centre	16,99,523	34,15,825
	Salary and Salary Related Expenses	79,30,806	78,66,322
	Non - Recurring Expenses	60,31,526	23,79,755
	Total	**2,50,48,274**	**1,98,41,048**

S. Sahoo & Co. Chartered Accountants INDIA FRN: 322952E New Delhi

Centre for Youth & Social Development Bhubaneswar-13

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, 2026

(Amount in INR)

16	Donations and Grants Received	31 March 2026	31 March 2025
(a)	Grants	16,08,26,671	16,15,59,894
(b)	Donation	3,09,236	2,11,074
	Total	**16,11,35,907**	**16,17,70,968**

17	Other receipts	31 March 2026	31 March 2025
(a)	Interest income	23,19,094	92,46,673
(b)	Other income	54,94,993	40,97,352
	Total	**78,14,087**	**1,33,44,025**

18	Grant Refunded to Donors	31 March 2026	31 March 2025
	Grant Refunded to Donors	14,21,071	10,29,478
	Total	**14,21,071**	**10,29,478**

8.a	Grant Receivable	31 March 2026	31 March 2025
	The European Union	5,10,157	
	District Mineral Foundation	21,97,812	8,08,418
	Agriculture Technology Management Agency	3,23,106	0
	ICRISAT	6,83,250	8,43,660
	ITDA	2,90,735	2,56,430
	MOTA	4,03,217	4,03,217
	NABARD	35,297	1,51,598
	Utkal Alumina International Ltd-Project Agro-Forestry	0	9,89,654
	Utkal Almumina Jana Seva Trust(WADI)	0	
	Chief District Agriculture Officer	2,56,761	1,31,412
	District Administrator - VDMP	2,61,822	58,874
	UAJST	0	16,958
	BRLF	6,01,585	
	Wipro Foundation	17,358	
	Total	**55,81,099**	**36,60,221**

12.a	Grants	31-Mar-26	31-Mar-25
	Foreign Contribution:		
	The European Union	1,03,46,358	1,22,70,614
	Ford Foundation	1,47,92,931	1,39,05,637
	SwissAid	11,65,000	0
	Christian Aid	22,01,700	1,23,50,287
		2,85,05,989	3,85,26,538
	National Projects:		
	APPI / APF	2,37,00,000	2,56,60,000
	Ashraya Hastha Trust	37,16,687	58,73,932
	Axis Bank Foundation	2,48,27,346	60,99,910
	HDFC Bank Ltd	2,35,47,950	0
	Education for Employability Foundation	0	3,04,833

LIC-HFL		0	87,11,737
Bharat Rural Livelihoods Foundation		56,72,191	1,06,72,402
Agriculture Technology Management Agency		69,83,645	83,89,940
SBI Foundation		0	55,66,000
Larsen & Toubro (L&T)		17,12,426	0
ITDA		50,72,871	73,73,569
UNFPA		57,95,821	59,88,369
WIPRO Care		0	21,76,475
WIPRO Foundation		33,25,584	15,64,500
Block Adminstration - Dasamantpur		0	1,63,800
UAIL		8,09,792	1,22,79,388
District Mineral Foundation		1,42,17,663	1,44,71,327
Deputy Director of Horticulture		49,93,535	32,86,967
Chief District Agriculture Officer		6,65,000	4,78,816
Intellect Design Arena Ltd		36,32,960	36,34,680
ICRISAT		9,58,410	0
NABARD		1,16,301	2,12,961
DDMA		0	31,000
SCSTRTI		25,72,500	92,750
		13,23,20,682	12,30,33,356
Total Fund available during the year	17.a	**16,08,26,671**	**16,15,59,894**
Add: Grant receivable at the end of the year		55,81,099	36,60,221
Less: Grant receivable at the beginning of the year		36,60,221	51,45,271
Total		**16,27,47,550**	**16,00,74,844**

13.b	Other Income	31-Mar-26	31-Mar-25
	Sale of Fixed Assets	85,179	13,500
	Sale of Scrap Material	87,129	41,737
	Professional and Support Service Fees	22,52,694	10,70,468
	Rent - Infrastructure and Facility Usage	20,00,004	20,00,000
	Other Receipts and Staff Contribution	15,000	0
	Total	**44,40,006**	**31,25,705**

16.b	Donations	31-Mar-26	31-Mar-25
	Donations other than corpus	1,84,236	1,51,074
	Corpus Donation	1,25,000	60,000
	Total	**3,09,236**	**2,11,074**

17.b	Other Income	31-Mar-26	31-Mar-25
	Sale of Fixed Assets	85,179	13,500
	Sale of Scrap Material	87,129	41,737
	Professional and Support Service Fees	22,52,694	10,70,468
	Rent - Infrastructure and Facility Usage	30,54,991	23,00,000
	Other Receipts and Staff Contribution	15,000	0
	Total	**54,94,993**	**34,25,705**

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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 01.04.2025	Grant Receivable 01.04.2025					Unspent Balance 31.03.2026	Grant Receivable 31.03.2026
	Foreign Fund								
1	The European Union	2,27,944	-	1,03,46,358	35,790	1,11,20,249	-		5,10,156.75
2	CAF America	3,19,853		-	-	3,12,228	-	7,625	
3	Ford Foundation	77,14,615		1,47,92,931	-	1,19,55,029	-	1,05,52,517	
4	SwissAid	-		11,65,000	-	11,65,000	-	-	
5	Christian Aid	-		22,01,700	-	22,01,700	-	-	
	Total Foreign Fund (A)	**82,62,413**	-	**2,85,05,989**	**35,790**	**2,67,54,206**	-	**1,05,60,143**	**5,10,156.75**
	Local Fund								
1	Agriculture Technology Management Agency-Koraput(OMM-SAA)	8,28,601		35,34,435	15,273	39,92,352		3,85,958	
2	Agriculture Technology Management Agency(SPPIF)	3,26,646		5,25,000	4,740	11,79,492			3,23,106
3	Agriculture Technology Management Agency-Mayurbhanj(OMM)	8,61,675		16,07,900	29,054	21,47,324		3,51,305	
4	Agriculture Technology Management Agency-Keonjhar(OMM)	5,90,276		13,16,310	20,520	18,03,966		1,23,140	
5	Azim Premji Foundation-Project Pragati	1,12,52,520		25,00,000	5,22,821	1,35,53,540		7,21,801	
6	Azim Premji Foundation-Project Rural Creche	23,64,562		2,12,00,000	1,37,476	1,71,54,709		65,47,329	
7	Axis Bank Foundation	4,35,131		66,21,820	21,666	70,78,617		-	
8	Axis Bank Limited			1,82,05,526	98,822	1,83,04,348		-	
9	HDFC Bank Limited			2,35,47,950		2,35,47,950		-	
10	Bharat Rural Livelihood Foundation(BRLF) - APC Phase II	8,06,802		56,72,191	19,755	71,00,333		-	6,01,585
11	Ashraya Hastha Trust-Parivartan	24,29,267		37,16,687	31,519	60,37,155	1,40,318	-	
12	Utkal Alumina International Ltd-Project Agro-Forestry	2,91,160	9,89,654	8,09,792		1,32,000	-20,702		-
13	Utkal Almumina Jana Seva Trust(WADI)		16,958	-			-16,958		-
14	United Nations Fund for Population Activities	13,48,881		57,95,821	-	70,59,565		85,137	
15	Ministry of Traibal Affairs, Govt. of India		4,03,217	-	-	-	-		4,03,217
16	Wipro Foundation	-	-	33,25,584	10,916	33,53,858	-		17,358
17	Larsen & Toubro (L&T)	-		17,12,426		17,12,579	-153		-
18	District Mineral Foundation-APC		8,08,418	35,74,968	5,736	46,16,742			18,44,456
19	District Mineral Foundation-WADI	16,50,188		1,06,42,695	50,200	1,26,96,439			3,53,356
20	Deputy Director of Horticulture, Nabarangpur(APC)	26,692		29,00,760	15,442	23,02,437		6,40,457	
21	Deputy Director of Horticulture, Rayagada(APC)	5,32,377		20,92,775	15,398	22,20,853		4,19,697	
22	Chief District Agriculture Officer, Koraput(MMM)		1,31,412	6,65,000	9,033	7,99,382			2,56,761
23	SCSTRTI	17,50,894		25,72,500		5,71,224	37,52,170		
24	United Way of Bangalore	22,250					22,250		
25	ICRISAT		8,43,660	9,58,410		7,98,000			6,83,250

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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 01.04.2025	Grant Receivable 01.04.2025					Unspent Balance 31.03.2026	Grant Receivable 31.03.2026
26	Intellect Design Arena Ltd(Mission Samridhi)	4,22,876		36,32,960	-	31,72,899		8,82,937	
27	ITDA-Jeypore(VDVK)	88,650					88,650	-	
28	NABARD		1,51,598	1,16,301		-			35,297
29	District Adminstration-VDMP	6,385	58,874			2,09,333			2,61,822
30	ITDA-Jeypore(MJJM)		2,56,430	20,09,981		20,35,272			2,81,721
31	ITDA-Koraput(MJJM)	1,59,599	-	30,62,890		32,31,503		-	9,014
	Total Local Fund (B)	**2,61,95,431**	**36,60,221**	**13,23,20,682**	**10,08,371**	**14,68,11,871**	**39,65,575**	**1,01,57,760**	**50,70,943**
	Grand Total (A+B)	**3,44,57,843**	**36,60,221**	**16,08,26,671**	**10,44,161**	**17,35,66,077**	**39,65,575**	**2,07,17,903**	**55,81,099**

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Centre for Youth & Social Development • Bhubaneswar-13

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

LIST OF FIXED ASSETS AS ON 31.03.2026

SCHEDULE-"6"

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	47,73,852	0	0	0	47,73,852	0.10	4,77,385	42,96,467
Capital Work In Progress (DRTC)	0	50,44,784	0	0	50,44,784	0.00	0	50,44,784
Shop Cum Selling Centre	774	0	0	0	774	0.10	77	696
Furniture and Fixtures	14,19,086	0	50,000	2,290	14,66,796	0.10	1,44,409	13,22,388
Electricals and Office Equipents	27,58,662	54,440	2,40,202	44,309	30,08,995	0.15	4,39,981	25,69,015
Audio Visual Equipments	8,48,307	0	38,350	1,69,889	7,16,768	0.15	1,30,122	5,86,645
Vehicle	4,47,631	0	0	0	4,47,631	0.15	67,145	3,80,486
Motorcycle and Mopeds	16,015	0	0	0	16,015	0.15	2,402	13,613
CCTV Survelliance	35,965	0	0	0	35,965	0.15	5,395	30,570
Computer Equipments	17,76,033	3,08,450	2,95,300	12,294	23,67,490	0.40	8,92,853	14,74,636
TOTAL	2,25,82,415	54,07,674	6,23,852	2,28,783	2,83,85,158		21,59,769	2,62,25,389

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Centre for Youth & Social Development Bhubaneswar-13

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 2026.

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.

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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.

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Centre for Youth & Social Development Bhubaneswar-13

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. One bank account, with an aggregate balance of Rs. Rs.2,099/- as at 31st March 2026, have remained inoperative during the year. Management has confirmed that none of the said inoperative accounts hold foreign contribution, and that steps for regularization/closure of such accounts, in line with the respective bankers' KYC norms, are under process.

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. AAATC4081D25HY01. The organization has submitted the Income Tax Return for the year 2024-25 before the due date.

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b) Under section 80G of the Income Tax Act, 1961 vide registration No. AAATC4081D25HY02. The organization has submitted the Income Tax Return for the year 2024-25 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 2024-25 before the due date. (Refer Note 2.11 below regarding the one-time intimation required to be furnished by the Society under the Foreign Contribution (Regulation) Amendment Rules, 2026.)

d) PAN of the Organization is AAATC4081D.

e) TAN of the organization is BBNC00140A.

f) CSR-1 No. of the Organization is CSR00001872

g) NGO Darpan No. of the Organisation is OR/2010/0031680

h) EPF Registration No of the Organisation is ORBBS1528854000

i) ESI Registration No. of the Organisation is 44000551050000999

j) Professional Tax Registration No of the Organisation is PR-BH-II-68

2.7. **Donations/Contributions Paid – Sub-Grant:** During the year, the Society has paid Rs. 60,000 to [Revitalising Rainfed Agriculture (RRA) Foundation-Rs.10,000/- for the purpose of General Donation, intended to support the operational and administrative functions of the foundation and Yuva Vikas Foundation-Rs.50,000/- for the purpose of organizing Animal Health Camps in Flood Affected Areas in Baliapal Bhograi Block of, Balasore District of Odisha] as a donation/sub-grant, sourced entirely out of the Society's Indian (domestic, non-FCRA) funds. No part of the foreign contribution received by the Society under FCRA registration no. 105020009 has been utilised for this purpose, and the payment is accordingly not a transfer of foreign contribution within the meaning of Section 7 of the Foreign Contribution (Regulation) Act, 2010, which prohibits transfer of foreign contribution to any other person or association.

2.8. **Related Party / Key Managerial Personnel Disclosures:** Remuneration, if any, paid to Board Members/Key Managerial Personnel during the year has been disclosed in the

Annexure to the Audit Report in Form 10B [refer Note 1.9]. No other related party transactions were reported to the auditors during the year.

2.9. **Foreign Contribution (Regulation) Amendment Rules, 2026:** Pursuant to the Foreign Contribution (Regulation) Amendment Rules, 2026 (S.O. 3272(E) dated 22nd June 2026), the Society is required to furnish a one-time intimation in Form FC-6F on or before 22nd June 2027, failing which the Society's FCRA registration shall lapse automatically, there being no provision for condonation of delay.

2.10. **Income Tax Act, 2025:** The Income Tax Act, 2025, introducing the Registered Non-Profit Organisation (RNPO) framework under Sections 332 to 355 thereof, comes into force with effect from 1st April 2026 and accordingly does not apply to the financial year under audit. The Society will be required to comply with the RNPO framework, including revised registration and return-filing requirements (Form 105 in place of the erstwhile Form 10AB), with effect from financial year 2026-27 onwards.

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

S. Sahoo & Co. INDIA FRN: 322952E New Delhi Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
Place: Bhubaneswar
Date: 20th August 2026

For & on behalf:
Centre for Youth and Social Development

Member Secretary | **Treasurer** | **Finance Controller**

Centre for Youth & Social Development Bhubaneswar-13