



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To,
The Members of the Board,
Centre for Youth and Social Development
Plot No. E-1, Institutional Area, Post: RRL,
Bhubaneswar-751013

1. This Report is issued in accordance with the terms of our engagement with **Centre for Youth and Social Development** (the 'Society') having registration under 12A and 80G of the Income Tax Act, 1961.
2. We have audited the accompanying consolidated financial statements of the Society which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2022, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Consolidated Financial Statements') with respect to Foreign as well as Indian Contribution in accordance with the basis of accounting to the Consolidated Financial Statements, prepared by the management of the Society.

Management's Responsibility for the Consolidated Financial Statements

3. The Management is responsible for preparation and presentation of the Consolidated Financial Statements in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Consolidated Financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Society complies with the requirements of the Act read with relevant Rules.

Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Consolidated Financial Statements based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical



requirements and plan and perform the audit to obtain reasonable assurance about whether the Consolidated Financial Statements are free from material misstatement due to fraud or error.

7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the Consolidated Financial Statements, in all material respects, in accordance with the basis of accounting described in note 2 to these Consolidated Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Society, as well as evaluating the overall presentation of the Consolidated Financial Statements.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Basis of accounting and restriction on distribution or use

9. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Consolidated Financial Statements with the Income Tax Act. The Management has prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.

For & on behalf of-

S. Sahoo & Co.

Chartered Accountants

FRN No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

A handwritten signature in blue ink that reads 'S. Sahoo' with a long horizontal stroke extending to the right.

Date: 27.09.2022

Place: New Delhi

UDIN: 22057426AYZRIZ9043

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

BALANCE SHEET AS AT 31ST,MARCH,2022			
	SCHEDULE	F.Y.2021-22	AMOUNT IN INR F.Y.2020-21
SOURCES OF FUND			
I. FUND BALANCES:			
a.General Fund	[01]	1,90,47,197.69	1,69,70,346.65
b.Asset Fund	[02]	1,86,07,319.54	1,87,15,302.98
c.Project Fund	[03]	2,30,03,035.49	2,15,31,169.44
d.Corporus Fund	[04]	1,33,09,332.06	1,33,09,332.06
		<u>7,39,66,884.78</u>	<u>7,05,26,151.13</u>
II.LOAN FUNDS:			
a.Secured Loans		-	-
b.Unsecured Loans		-	-
		<u>-</u>	<u>-</u>
TOTAL Rs.	[I + II]	<u><u>7,39,66,884.78</u></u>	<u><u>7,05,26,151.13</u></u>
APPLICATION OF FUND			
I.FIXED ASSETS	[05]	1,86,07,319.54	1,87,15,302.98
II.INVESTMENTS	[06]	2,87,81,504.02	2,73,39,366.44
III.CURRENT ASSETS, LOANS & ADVANCES:			
a.Loans & Advances	[07]	39,39,028.00	47,08,004.91
b.Other Current Assets	[08]	64,69,815.11	70,40,432.71
c.Cash & Bank Balance	[09]	1,94,33,552.19	1,59,03,514.73
	A	<u>2,98,42,395.30</u>	<u>2,76,51,952.35</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[10]	32,64,334.08	31,80,470.64
b. Advance Grant Balance		-	-
	B	<u>32,64,334.08</u>	<u>31,80,470.64</u>
NET CURRENT ASSETS	[A - B]	<u>2,65,78,061.22</u>	<u>2,44,71,481.71</u>
TOTAL Rs.	[I+II]	<u><u>7,39,66,884.78</u></u>	<u><u>7,05,26,151.13</u></u>

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

Place :New Delhi

Date : 27.09.2022

UDIA: 22057426AYZRIZ9043

[Signature]
Member Secretary

[Signature]
Treasurer

[Signature]
Senior Finance
Manager



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022			
	SCHEDULE	F.Y.2021-22	AMOUNT IN INR F.Y.2020-21
I. INCOME			
Grants	[11]	5,21,81,937.70	7,46,84,595.57
Donation		98,00,182.60	81,402.00
Income from Deposits/ Investments		38,87,647.30	16,30,214.03
Other Income	[12]	35,57,426.00	18,93,397.00
		6,94,27,193.60	7,82,89,608.60
II. EXPENDITURE			
Expenditure on objects of the society	[13]		
Relief to the Poor Projects		2,46,66,190.00	3,85,66,689.10
Education Projects (Non-Formal)		76,59,269.59	55,43,961.28
Medical Relief-(Preventive Healthcare Projects)		15,88,727.00	42,71,117.00
Preservation of Environment		1,86,78,445.50	1,24,99,498.00
Grant transferred to NGOs		-	42,53,013.41
Operating Expenses	[14]	1,11,96,965.42	1,45,34,769.27
Non Recurring Expenses		12,87,177.00	2,49,030.00
Grant Refunded to Donors		1,53,202.00	34,05,394.98
Receivable written off		6,48,500.00	4,99,000.00
Depreciation	[05]	11,98,752.03	12,78,087.90
Depreciation transferred to Asset Fund	[05]	11,98,752.03	12,78,087.90
		6,58,78,476.51	8,38,22,473.04
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	35,48,717.09	(55,32,864.44)
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO FUND BALANCES	[15]	35,48,717.09	(55,32,864.44)

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



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

M No. 057426

Place : New Delhi

Date : 27.09.2022

UDIN: 22057426AVZRIZ9043

For & on behalf :

Centre for Youth and Social Development

[Signature]
Member Secretary

[Signature]
Treasurer

[Signature]
Senior Finance
Manager



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2022

	SCHEDULE	Amount in INR	
		F.Y.2021-22	F.Y.2020-21
RECEIPTS			
Cash & Bank Balance B/f			
Cash in Hand		37,945.80	1,13,289.80
Cash at Bank including Investments		4,32,04,935.37	4,65,88,708.50
		<u>4,32,42,881.17</u>	<u>4,67,01,998.30</u>
Grants		5,21,75,718.70	7,68,33,425.70
Donation		98,00,182.60	81,402.00
Income from Deposits/ Investments		39,67,169.34	12,71,096.96
Other Income	[16]	40,54,740.56	26,53,868.00
Loans and Liability Received		2,04,340.35	(9,75,436.75)
TOTAL Rs.		<u>11,34,45,032.72</u>	<u>12,65,66,354.21</u>
PAYMENT			
Expenditure on objects of the society			
Relief to the Poor Projects		2,46,66,190.00	3,85,66,689.10
Education Projects (Non-Formal)		76,59,269.59	55,43,961.28
Medical Relief-(Preventive Healthcare Projects)		15,88,727.00	42,71,117.00
Preservation of Environment		1,86,78,445.50	1,24,99,498.00
Grant transferred to NGOs		-	42,53,013.41
Operating Expenses		1,11,96,965.42	1,45,34,769.27
Non Recurring Expenses		12,87,177.00	2,49,030.00
Grant Refunded to Donors		1,53,202.00	34,05,394.98
Cash & Bank Balance c/d			
Cash in Hand		72,068.80	37,945.80
Cash at Bank including Investments		4,81,42,987.41	4,32,04,935.37
		<u>4,82,15,056.21</u>	<u>4,32,42,881.17</u>
TOTAL Rs.		<u>11,34,45,032.72</u>	<u>12,65,66,354.21</u>

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



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

Place :New Delhi
Date : 27.09.2022

UDIN: 22057426AYZRIZ9043

For & on behalf :
Centre for Youth and Social Development

[Signature]
Member Secretary

[Signature]
Treasurer

[Signature]
Senior Finance
Manager



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

Schedules forming part of Balance Sheet		F.Y.2021-22	F.Y.2020-21
<u>SCHEDULE [01] : GENERAL FUND</u>			
Balance at the beginning of the year		1,69,70,346.65	2,20,32,571.77
Less: Transferred to Asset Fund		-	-
Add: Excess of Income Over Expenditure			
Transferred from Income & Expenditure Account		20,76,851.04	(50,62,225.12)
TOTAL Rs.		1,90,47,197.69	1,69,70,346.65
<u>SCHEDULE [02] : ASSET FUND</u>			
Balance at the beginning of the year		1,87,15,302.98	1,97,44,360.88
Less: Assets Sold during the year		1,96,408.42	-
Add: Assets Purchased During The Year		12,87,177.00	2,49,030.00
Less: Depreciation Charged during the year transferred from Income & Expenditure Account		11,98,752.03	12,78,087.90
TOTAL Rs.		1,86,07,319.54	1,87,15,302.98
<u>SCHEDULE [03] : PROJECT FUNDS</u>			
Restricted Project Fund:			
Balance at the beginning of the year		1,56,60,898.44	1,64,16,386.70
Add: Transferred from Income & Expenditure Account		17,10,197.44	(7,55,488.26)
	A	1,73,71,095.88	1,56,60,898.44
Fellowship Fund			
Balance at the beginning of the year		48,07,771.00	45,82,100.00
Add: Transferred from Income & Expenditure Account		1,63,686.61	2,25,671.00
	B	49,71,457.61	48,07,771.00
Disaster Contingency Fund			
Balance at the beginning of the year		10,62,500.00	11,01,805.00
Add: Transferred from Income & Expenditure Account		(4,02,018.00)	(39,305.00)
	C	6,60,482.00	10,62,500.00
TOTAL Rs.	(A+B+C)	2,30,03,035.49	2,15,31,169.44
<u>SCHEDULE [04] : CORPUS FUND</u>			
Balance at the beginning of the year		1,33,09,332.06	1,32,10,849.12
Add: Transferred from Income & Expenditure Account		-	98,482.94
TOTAL Rs.		1,33,09,332.06	1,33,09,332.06
<u>SCHEDULE [06] : INVESTMENT</u>			
Fixed Deposits with Bank		54,28,468.00	24,46,030.00
Deposits with NBFC/PSU		71,67,000.00	1,10,20,969.00
Bonds & Mutual Funds		1,61,86,036.02	1,38,72,367.44
TOTAL Rs.		2,87,81,504.02	2,73,39,366.44



Audited Financial Statements F.Y. 2021-22



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

Schedules forming part of Balance Sheet		
	F.Y.2021-22	F.Y.2020-21
<u>SCHEDULE [07] : LOANS AND ADVANCES</u>		
Advance to Vendors / Project Expenses	6,76,163.00	1,49,719.00
Deposit with IT Department / TDS Receivable	12,79,179.00	29,52,129.91
Receivables against Expenses	1,00,260.00	68,159.00
Earnest Money Deposit	30,000.00	30,000.00
Security Deposit	2,12,814.00	2,12,814.00
Rent Advance	55,500.00	28,500.00
Staff Advances & Other Receivables	15,85,112.00	12,66,683.00
TOTAL Rs.	39,39,028.00	47,08,004.91
<u>SCHEDULE [08] : OTHER CURRENT ASSETS</u>		
Grant Receivable	28,15,836.92	28,09,617.92
Accrued Interest	9,10,407.75	9,89,929.79
Contribution for Facilities Usage Receivable	17,47,210.44	23,10,865.00
Studies Research and Support Service Receivable	9,96,360.00	9,30,020.00
TOTAL Rs.	64,69,815.11	70,40,432.71
<u>SCHEDULE [09] : CASH & BANK BALANCE</u>		
Cash in hand	72,068.80	37,945.80
Cash at Bank	1,93,61,483.39	1,58,65,568.93
TOTAL Rs.	1,94,33,552.19	1,59,03,514.73
<u>SCHEDULE [10] : CURRENT LIABILITIES</u>		
Earnest Money Deposit	1,35,558.00	70,145.00
Statutory Liabilities Payable	4,39,348.00	2,02,580.00
Salary Payable	6,35,941.00	7,71,712.00
Expenses Payable	20,53,487.08	21,36,033.64
TOTAL Rs.	32,64,334.08	31,80,470.64



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.2021-22	F.Y.2020-21
SCHEDULE [11] : GRANTS		
Grant Received during the year		
Foreign Contribution:	A	
Plan India	-	82,93,420.00
Plan International	10,23,445.00	-
Childfund India	-	1,15,85,305.80
Oxfam India	-	1,38,484.00
Digital Green Foundation	18,25,447.00	15,87,022.00
The European Union	83,08,768.00	
FWWB- Risk Profing Investment Framework	-	13,87,600.00
Ford Foundation	33,24,632.00	1,25,01,566.00
Ford Foundation (Match Gift Programme)	-	2,43,353.00
CAF America	7,28,274.70	-
Civil Society Academy	25,47,495.00	-
IRC	9,12,000.00	-
Swadesh Foundation	-	2,66,175.00
IC Net, Japan	46,53,410.00	20,90,612.00
Pradan	-	13,52,250.00
CBGA	-	5,20,000.00
Christian Aid	-	10,47,136.43
Give Foundation	-	40,13,124.75
Odisha Society for America	-	-
	2,33,23,471.70	4,50,26,048.98
National Projects:	B	
Integrated Tribal Development Agency: Koraput	-	1,03,500.00
APPI / APF	54,75,000.00	-
Ashraya Hastha Trust	15,25,000.00	-
Reliance Foundation	37,50,000.00	-
State Institute of Rural Development	-	3,05,107.00
Bharat Rural Livelihoods Foundation	88,23,957.00	56,66,250.00
Agriculture Technology Management Agency	13,64,172.00	38,47,000.00
District Administration (VDMP)	9,62,600.00	3,18,805.00
Education for Employability Foundation	50,000.00	-
Plan India	-	1,14,56,000.00
DRDA	-	3,54,545.00
FADP	16,79,222.00	18,86,548.00
O TELP	-	7,10,713.00
Humanitarian Aid	50,000.00	50,000.00
Give India	-	7,62,647.72
Ministry of Tribal Affairs	8,00,000.00	8,00,000.00
United Way of BE	-	5,00,000.00
WIPRO	8,50,000.00	24,00,000.00
Block Administration - Dasamantpur	81,600.00	-
UAIL	8,22,096.00	-
District Mineral Foundation	21,58,600.00	
SCSTRTI	4,60,000.00	
UNICEF	-	26,46,261.00
	2,88,52,247.00	3,18,07,376.72
Total Fund Available during the Year	C = A+B	5,21,75,718.70
Add: Grant Receivable at the end of the Year	28,15,836.92	28,09,617.92
	5,49,91,555.62	7,96,43,043.62
Less: Grant Receivable at the Beginning of the Year	28,09,617.92	49,58,448.05
TOTAL Rs.	5,21,81,937.70	7,46,84,595.57



Audited Financial Statements F.Y. 2021-22



SCHEDULE [12] : OTHER INCOME

Studies Research and Support Services	32,05,375.00	14,60,240.00
Sale of Fixed Assets	1,98,612.00	-
Sale of Scrap Material	79,299.00	2,01,190.00
Other Receipts / Contribution	74,140.00	2,31,967.00
TOTAL Rs.	35,57,426.00	18,93,397.00

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

Construction and Maintenance of School Building	-	18,09,534.00
Grant of Stipend/Scholarship/ Assistance in cash and Kind	-	13,97,114.60
Self-Help and Entrepreneurship Development	-	16,62,974.00
Skill Development for Self Employment	23,19,767.00	70,44,259.00
Relief and Rehabilitation of Victims of Natural Calamities	1,50,17,665.00	2,08,02,469.00
Welfare of Women and Children	58,47,445.00	53,06,677.50
Relief to the Poor	-	4,78,661.00
Fellowship	1,20,966.00	65,000.00
Micro Finance Popjects, Including Setting Up Bankin	13,60,347.00	

Education Projects (Non-Formal)

Capacity Building of Local/Partner NGO's	-	42,191.00
Education	-	18,32,702.00
Strengthening Local Self Governance (PRIs/ULB's)	55,82,941.00	22,24,865.28
Study, Policy Research and Evaluation	17,27,288.59	14,44,203.00
Survey of Socio Economic and Other Welfare	3,49,040.00	

Medical Relief-(Preventive Healthcare Projects)

Health Care and Health Related Expenses	15,88,727.00	42,71,117.00
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Preservation of Environment:

Agriculture and Related Expenses	1,75,18,724.50	1,21,61,060.00
Water, Sanitation and Hygiene	11,59,721.00	3,38,438.00
Grant transferred to NGOs	-	42,53,013.41

TOTAL**5,25,92,632.09** **6,51,34,278.79****SCHEDULE [14]: OPERATING EXPENSES**

Capacity Building of Staff/Others	5,37,416.50	1,89,140.00
Communication Expenses	4,82,415.00	3,56,565.20
Consultancy Fees/Expert Advisory	16,46,658.00	21,66,824.00
Documentation and Publication	91,983.00	1,90,593.00
Registration/Affiliation/ Application/ Processing Fees	1,75,416.00	77,367.00
Interest and Bank Charges	53,747.71	14,477.24
Insurance Charges	27,997.00	89,814.00
Planning, Review and Monitoring Expenses	30,000.00	60,925.00
Maintainance of Office Equipments	1,45,638.00	7,01,725.00
Office Expenses	4,59,918.53	2,74,405.00
Rent,Rates and Taxes	1,29,899.00	2,01,768.00
Travel and Conveyance	2,79,903.00	5,78,346.00
Legal & Professional Expenses	7,33,537.00	93,080.00
DRTC & Rural Livelihood Training Centre	12,80,702.80	13,35,663.13
Salary and Salary Related Expenses	51,21,733.88	82,04,076.70

TOTAL**1,11,96,965.42** **1,45,34,769.27**

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.2021-22	F.Y.2020-21
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SCHEDULE [15] : ALLOCATION OF SURPLUS TO FUND BALANCES

Excess of Income Over Expenditure as per I&E Account

Transferred to General Fund	20,76,851.04	(50,62,225.12)
Transferred to Project Fund	17,10,197.44	(7,55,488.26)
Transferred to Corpus Fund	-	98,482.94
Transferred to Fellowship Fund	1,63,686.61	2,25,671.00
Transferred to Disaster Contingency Fund	(4,02,018.00)	(39,305.00)
TOTAL	35,48,717.09	(55,32,864.44)

SCHEDULE [16] : OTHER INCOME

Studies Research and Support Services	31,39,035.00	16,42,720.00
Sale of Fixed Assets	1,98,612.00	
Sale of Scrap Material	79,299.00	2,01,190.00
Other Receipts / Contribution	74,140.00	2,31,967.00
Training Centre Receipts (DRTC / RLTC) Net	5,63,654.56	5,77,991.00
TOTAL Rs.	40,54,740.56	26,53,868.00



SCHEDULE [03A] : 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 01.04.2021	Grant Receivable 01.04.2021					Unspent Balance 31.03.2022	Grant Receivable 31.03.2022
Foreign Fund									
1	The European Union	(0.00)		83,08,768.00	15,286.00	3,87,238.00	-	79,36,816.00	
2	Plan International	-	8,27,726.00	10,23,445.00	-		1,95,719.00	-	-
3	Civil Society Academy	0.00		25,47,495.00	-	22,30,398.00	-	3,17,097.00	
4	IRC	(0.00)		9,12,000.00	-	12,39,721.00	-	-	3,27,721.00
5	CAF America	3,51,869.00		7,28,274.70	-	4,26,317.00		6,53,826.70	
6	Ford Foundation	63,78,592.00		33,24,632.00	-	87,29,444.00	-	9,73,780.00	
7	Ford Foundation (Match Gift Programmes)	2,43,353.00		-	-	-	-	2,43,353.00	
8	Swades Foundation	6,12,529.00		-	-	6,12,529.00		-	
9	IC NET, Japan	20,22,565.00		46,53,410.00	-	65,33,320.00	1,42,655.00	-	
10	CBGA	2,24,461.00		-	-	9,900.00		2,14,561.00	
11	Digital Green Foundation	-	7,42,840.00	18,25,447.00	-	10,82,607.00	-	-	-
12	Christian Aid	25,000.43		-	-	25,000.43	-	-	
13	Give Foundation	6,22,850.00		-	-	6,22,850.00	-	-	
14	Give Foundation(Citizen Support Centre/Covid-	13,124.75		-	-	-	13,124.75	-	
Total Foreign Fund (A)		1,04,94,344.18	15,70,566.00	2,33,23,471.70	15,286.00	2,18,99,324.43	3,51,498.75	1,03,39,433.70	3,27,721.00
Local Fund									
1	Agriculture Technology Management Agency	26,15,929.78		13,64,172.00	76,999.00	23,39,863.10		17,17,237.68	
2	Odisha Skill Development Agency	37,855.32		-	-	-	37,855.32	-	
3	Azad Foundation	31,792.00		-	-	750.00		31,042.00	
4	Bharat Rural Livelihood Foundation(BRLF)	1,56,977.44		32,76,750.00	9,302.00	34,43,029.44		-	
	Bharat Rural Livelihood Foundation(BRLF) - APC	-	-	18,37,000.00	9,968.00	15,54,778.00		2,92,190.00	
5	Bharat Rural Livelihood Foundation(BRLF)	88,732.00		37,10,207.00	27,606.00	32,39,640.00		5,86,905.00	
6	Consumer Unity & Trust Society	4,27,252.00		-	-	-		4,27,252.00	
7	Plan International	17,990.00		-	-	17,990.00	-	-	
8	Ashraya Hastha Trust	-		15,25,000.00	-	7,91,730.00	-	7,33,270.00	
9	APPI / APF	-		54,75,000.00	-	51,94,065.00		2,80,935.00	
10	Sadanand Trust	4,60,802.00		-	-	-		4,60,802.00	
11	UNICEF	-	3,12,617.00	-	-	-	(3,12,617.00)	-	-
12	Block Administration - Dasamantpur	-	-	81,600.00	-	27,000.00	-	54,600.00	-
13	FADP	1,93,690.00		16,79,222.00	-	19,90,722.00	-	-	1,17,810.00



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 01.04.2021	Grant Receivable 01.04.2021					Unspent Balance 31.03.2022	Grant Receivable 31.03.2022
14	UAIL	-	-	8,22,096.00	-	10,66,097.00	-	-	2,44,001.00
15	Reliance Foundation	-	-	37,50,000.00	-	25,08,762.00	-	12,41,238.00	-
16	Education for Employability Foundation	-	-	50,000.00	-	-	-	50,000.00	-
17	DRDA	3,21,130.00	-	-	-	-	3,21,130.00	-	-
18	MANAGE(Ministry of Agriculture,GOI)	-	3,69,026.00	-	-	23,373.00	-	-	3,92,399.00
19	STATE INSTITUTE OF RURAL DEVELOPMENT	3,03,742.00	-	-	-	-	3,03,742.00	-	-
20	VDMP	-	4,97,701.00	9,62,600.00	-	2,97,656.00	1,67,243.00	-	-
21	Humanitarian Aid	50,000.00	-	50,000.00	-	1,00,000.00	-	-	-
22	Give India(Covid)	37,647.72	-	-	-	-	37,647.72	-	-
23	ITDA-Koraput	42,366.00	-	-	-	77,585.00	-	-	35,219.00
24	Ministry of Tribal Affairs	3,80,648.00	-	8,00,000.00	-	28,19,965.00	-	-	16,39,317.00
25	United way of BE	-	338.00	-	-	-	(338.00)	-	-
26	WIPRO	-	-	8,50,000.00	1,222.00	8,50,000.00	-	1,222.00	-
27	District Mineral Foundation	-	-	21,58,600.00	12,172.00	13,92,613.50	-	7,78,158.50	-
28	SCSTRTI	-	-	4,60,000.00	-	83,190.00	-	3,76,810.00	-
29	OTELP	-	59,369.92	-	-	-	-	-	59,369.92
Total Local Fund (B)		51,66,554.26	12,39,051.92	2,88,52,247.00	1,37,269.00	2,78,18,809.04	5,54,663.04	70,31,662.18	24,88,115.92
Grand Total (A+B)		1,56,60,898.44	28,09,617.92	5,21,75,718.70	1,52,555.00	4,97,18,133.47	9,06,161.79	1,73,71,095.88	28,15,836.92



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.	WRITTEN DOWN	RATE OF	
	As At	ADDITIONS		DELETION	As at	FOR THE	VALUE	DEPRN
	01.04.21	<180	>180		31.03.2022	YEAR	AS AT 31.03.22	
Land Free Hold	7,75,186.70	-	-		7,75,186.70	-	7,75,186.70	0%
Land Leasehold	98,04,717.00	-	-		98,04,717.00	-	98,04,717.00	0%
DRTC Building	35,76,245.07	-	-		35,76,245.07	3,57,624.51	32,18,620.56	10%
Shop Cum Selling Centre	1,179.29	-	-		1,179.29	117.93	1,061.36	10%
Furniture and Fixtures	10,71,203.87	-	-	8,189.61	10,63,014.26	1,06,301.43	9,56,712.84	10%
Electricals and Office Equipments	9,41,931.90	4,71,098.00	-	6,128.33	14,06,901.57	1,75,702.89	12,31,198.68	15%
Audio Visual Equipments	7,90,157.04	5,16,229.00	-		13,06,386.04	1,57,240.73	11,49,145.31	15%
Bicycle	2,785.43	-	-	1,953.22	832.21	417.81	414.40	15%
Vehicle	10,15,091.03	-	-		10,15,091.03	1,52,263.65	8,62,827.37	15%
Motorcycle and Mopeds	2,42,898.31	-	-	1,77,578.82	65,319.49	9,797.92	55,521.57	15%
CCTV Surveillance	68,897.63	-	-		68,897.63	10,334.64	58,562.98	15%
Computer Equipments	4,25,009.73	2,99,850.00	-	2,558.45	7,22,301.28	2,28,950.51	4,93,350.77	40%
TOTAL	1,87,15,302.98	12,87,177.00	-	1,96,408.43	1,98,06,071.56	11,98,752.03	1,86,07,319.54	



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 2022.

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.



c) Foreign Contribution Regulation Act, 2010 vide registration no. - 105020009 dated 21/02/1985 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the FCRA Return for the year 2020-21 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 : New Delhi

Date : 27.09.2022

UDIN: 22057426AYZR129043

For & on behalf:

Centre for Youth and Social Development

Member
Secretary

Treasurer

Senior Finance
Manager

