



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

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') Registration no. under the FCRA 105020009
2. We have audited the accompanying special purpose 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 'Foreign Contribution Financial Statements') with respect to Foreign Contribution in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Society pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules').

Management's Responsibility for the Foreign Contribution Financial Statements

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements 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 Foreign Contribution 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 and providing all required information to the Ministry of Home Affairs.



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 Foreign Contribution 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 Foreign Contribution 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 Foreign Contribution Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution 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 Foreign Contribution Financial Statements, in all material respects, in accordance with the basis of accounting described in note 2 to these Foreign Contribution 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 Foreign Contribution 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 Foreign Contribution Financial Statements.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements for the year ended 31st March 2022 are prepared, in all material respects.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Society for the purpose of submission with Form 10B of the Income Tax Rules, 1962.
11. The report is addressed to and provided to the Members of the Society solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires



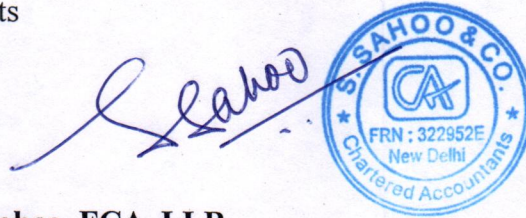
them to submit the report with the accompanying Foreign Contribution Financial Statements to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For & on behalf of:

S. Sahoo & Co.

Chartered Accountants

FRN No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

Date: 27.09.2022

Place: New Delhi

UDIN: 22057426AYZRSL6967

CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

(Foreign Funds)

| BALANCE SHEET AS AT 31ST,MARCH,2022 | | | |
|--|-------------------|------------------------------|------------------------------|
| | | AMOUNT IN INR | |
| | SCHEDULE | F.Y.2021-22 | F.Y.2020-21 |
| SOURCES OF FUND | | | |
| I. FUND BALANCES: | | | |
| a.General Fund | [01] | 9,18,545.77 | 2,15,262.30 |
| b.Asset Fund | [02] | 1,04,77,724.95 | 1,10,33,304.47 |
| c.Project Fund | [03] | 1,53,10,891.31 | 1,53,02,115.18 |
| d.Corporus Fund | [04] | 61,808.66 | 58,283.00 |
| | | <u>2,67,68,970.69</u> | <u>2,66,08,964.95</u> |
| II.LOAN FUNDS: | | | |
| a.Secured Loans | | - | - |
| b.Unsecured Loans | | - | - |
| | | <u>-</u> | <u>-</u> |
| TOTAL Rs. | [I + II] | <u>2,67,68,970.69</u> | <u>2,66,08,964.95</u> |
| APPLICATION OF FUND | | | |
| I.FIXED ASSETS | [05] | 1,04,77,724.95 | 1,10,33,304.47 |
| II.INVESTMENTS | [06] | 38,79,507.00 | 58,07,274.00 |
| III.CURRENT ASSETS, LOANS & ADVANCES: | | | |
| a.Loans & Advances | [07] | 6,57,057.00 | 12,51,069.42 |
| b.Other Current Assets | [08] | 8,35,528.27 | 19,10,005.00 |
| c.Cash & Bank Balance | [09] | 1,25,07,622.47 | 85,71,797.06 |
| | A | <u>1,40,00,207.74</u> | <u>1,17,32,871.48</u> |
| Less: CURRENT LIABILITIES & PROVISIONS: | | | |
| a. Current Liabilities | [10] | 15,88,469.00 | 19,64,485.00 |
| | B | <u>15,88,469.00</u> | <u>19,64,485.00</u> |
| NET CURRENT ASSETS | [A - B] | <u>1,24,11,738.74</u> | <u>97,68,386.48</u> |
| TOTAL Rs. | [I+II] | <u>2,67,68,970.69</u> | <u>2,66,08,964.95</u> |

Significant Accounting Policies and Notes to Accounts [16]

The schedules referred to above form an Integral part of the Balance Sheet.

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: 22057426AYZRS6967

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

(Foreign Funds)

| INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2022 | | |
|--|---------------|-------------|
| SCHEDULE | Amount in INR | |
| | F.Y.2021-22 | F.Y.2020-21 |

I. INCOME

| | | | |
|-----------------------------------|------|-----------------------|-----------------------|
| Grants | [11] | 2,20,80,626.70 | 4,58,55,986.98 |
| Donation | | 92,11,831.60 | - |
| Income from Deposits/ Investments | | 6,59,420.27 | 5,52,803.28 |
| Other Income | [12] | 2,43,371.00 | 1,29,980.00 |
| | | 3,21,95,249.57 | 4,65,38,770.26 |

II. EXPENDITURE

| | | | |
|---|------|-----------------------|-----------------------|
| Expenditure on objects of the society | [13] | | |
| Relief to the Poor Projects | | 1,57,90,343.00 | 2,12,13,987.10 |
| Education Projects (Non-Formal) | | 30,11,820.00 | 27,31,516.28 |
| Medical Relief-(Preventive Healthcare Projects) | | 10,74,814.00 | 40,00,203.00 |
| Preservation of Environment | | 73,40,752.00 | 54,49,692.00 |
| Grant transferred to NGOs | | - | 42,53,013.41 |
| Operating Expenses | [14] | 39,08,994.31 | 74,12,183.60 |
| Non Recurring Expenses | | 3,52,941.00 | 2,19,900.00 |
| Depreciation | [05] | 7,15,501.98 | 9,86,092.27 |
| Depreciation transferred to Asset Fund | [05] | 7,15,501.98 | 9,86,092.27 |
| | | 3,14,79,664.31 | 4,52,80,495.39 |

III. EXCESS OF INCOME OVER EXPENDITURE [I - II] 7,15,585.26 12,58,274.87

IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO FUND BALANCES [15] 7,15,585.26 12,58,274.87

Significant Accounting Policies and Notes to Accounts [16]

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: 22057426A4ZRSL6967

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

(Foreign Funds)

| 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 | 3,886.00 | 11,535.00 |
| Cash at Bank including Investments | 1,43,75,185.06 | 1,34,78,616.28 |
| Project Advances & Other Receivables | 12,51,069.42 | 15,41,761.92 |
| | <u>1,56,30,140.48</u> | <u>1,50,31,913.20</u> |
| Grants | 2,33,23,471.70 | 4,50,26,048.98 |
| Donation | 92,11,831.60 | - |
| Income from Deposits/ Investments | 4,91,052.00 | 3,09,686.58 |
| Other Income | 2,43,371.00 | 1,29,980.00 |
| TOTAL Rs. | <u>4,88,99,866.78</u> | <u>6,04,97,628.76</u> |
| PAYMENT | | |
| Expenditure on objects of the society | | |
| Relief to the Poor Projects | 1,57,90,343.00 | 2,12,13,987.10 |
| Education Projects (Non-Formal) | 30,11,820.00 | 27,31,516.28 |
| Medical Relief-(Preventive Healthcare Projects) | 10,74,814.00 | 40,00,203.00 |
| Preservation of Environment | 73,40,752.00 | 54,49,692.00 |
| Grant transferred to NGOs | - | 42,53,013.41 |
| Operating Expenses | 39,08,994.31 | 74,12,183.60 |
| Non Recurring Expenses | 3,52,941.00 | 2,19,900.00 |
| Other Payments (Previous advances/ Liabilities) | 3,76,016.00 | (4,13,007.11) |
| Cash & Bank Balance c/d | | |
| Cash in Hand | 4,286.00 | 3,886.00 |
| Cash at Bank including Investments | 1,63,82,843.47 | 1,43,75,185.06 |
| Project Advances & Other Receivables | 6,57,057.00 | 12,51,069.42 |
| | <u>1,70,44,186.47</u> | <u>1,56,30,140.48</u> |
| TOTAL Rs. | <u>4,88,99,866.78</u> | <u>6,04,97,628.76</u> |

Significant Accounting Policies and Notes to Accounts [16]

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



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

Partner

M No. 057426

Place :New Delhi

Date : 27.09.2022

UD/M: 22057426AYZRSL6967

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

(Foreign Funds)

| Schedules forming part of financial statements | | |
|--|-----------------------------|-----------------------|
| | F.Y.2021-22 | F.Y.2020-21 |
| <u>SCHEDULE [01] : GENERAL FUND</u> | | |
| Balance at the beginning of the year | 2,15,262.30 | 5,81,696.09 |
| Less: Transferred to Asset Fund | - | - |
| Add: Excess of Income Over Expenditure | | |
| Transferred from Income & Expenditure Account | 7,03,283.47 | (3,66,433.79) |
| TOTAL Rs. | 9,18,545.77 | 2,15,262.30 |
| <u>SCHEDULE [02] : ASSET FUND</u> | | |
| Balance at the beginning of the year | 1,10,33,304.47 | 1,16,41,573.18 |
| Less: Assets sold during the year | 1,93,018.54 | - |
| Add: Assets Purchased During The Year | 3,52,941.00 | 2,19,900.00 |
| Less: Depreciation Charged during the year | | |
| transferred from Income & Expenditure Account | 7,15,501.98 | 8,28,168.71 |
| TOTAL Rs. | 1,04,77,724.95 | 1,10,33,304.47 |
| <u>SCHEDULE [03] : PROJECT FUNDS</u> | | |
| Restricted Project Fund: | | |
| Balance at the beginning of the year | 1,04,94,344.18 | 90,99,220.80 |
| Add: Transferred from Income & Expenditure Account | (1,54,910.48) | 13,95,123.38 |
| A | 1,03,39,433.70 | 1,04,94,344.18 |
| 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 |
| TOTAL Rs. | (A+B) 1,53,10,891.31 | 1,53,02,115.18 |
| <u>SCHEDULE [04] : CORPUS FUND</u> | | |
| Balance at the beginning of the year | 58,283.00 | 54,368.72 |
| Add: Transferred from Income & Expenditure Account | 3,525.66 | 3,914.28 |
| TOTAL Rs. | 61,808.66 | 58,283.00 |
| <u>SCHEDULE [06] : INVESTMENT</u> | | |
| Fixed Deposits with Bank | 8,17,507.00 | 20,00,000.00 |
| Deposits with NBFC/PSU | 30,62,000.00 | 38,07,274.00 |
| TOTAL Rs. | 38,79,507.00 | 58,07,274.00 |
| <u>SCHEDULE [07] : LOANS AND ADVANCES</u> | | |
| Advance to Vendors / Project Expenses | 71,661.00 | 6,807.00 |
| Deposit with IT Department / TDS Receivable | 2,63,714.00 | 5,86,357.42 |
| Other Project Advances / Receivables | 2,53,298.00 | 5,89,521.00 |
| Security Deposit | 66,884.00 | 66,884.00 |
| Rent Advance | 1,500.00 | 1,500.00 |
| TOTAL Rs. | 6,57,057.00 | 12,51,069.42 |
| <u>SCHEDULE [08] : OTHER CURRENT ASSETS</u> | | |
| Grant Receivable | 3,27,721.00 | 15,70,566.00 |
| Accrued Interest | 5,07,807.27 | 3,39,439.00 |
| TOTAL Rs. | 8,35,528.27 | 19,10,005.00 |



Audited Financial Statements (Foreign Funds) F.Y. 2021-22



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

(Foreign Funds)

| Schedules forming part of financial statements | | |
|--|-------------|-------------|
| | F.Y.2021-22 | F.Y.2020-21 |

SCHEDULE [09] : CASH & BANK BALANCE

| | | |
|------------------|-----------------------|---------------------|
| Cash in hand | 4,286.00 | 3,886.00 |
| Cash at Bank | 1,25,03,336.47 | 85,67,911.06 |
| TOTAL Rs. | 1,25,07,622.47 | 85,71,797.06 |

SCHEDULE [10] : CURRENT LIABILITIES

| | | |
|-------------------------------|---------------------|---------------------|
| Statutory Liabilities Payable | 1,63,936.00 | 1,78,911.00 |
| Salary Payable | 2,02,851.00 | 3,19,562.00 |
| Expenses Payable | 12,21,682.00 | 14,66,012.00 |
| TOTAL Rs. | 15,88,469.00 | 19,64,485.00 |

SCHEDULE [11] : GRANTS

Grant Received during the year

Foreign Contribution:

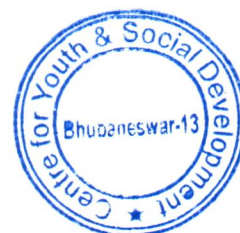
| | | |
|---|-----------------------|-----------------------|
| Plan India | - | 82,93,420.00 |
| Plan International | 10,23,445.00 | - |
| Childfund India | - | 1,15,85,305.80 |
| Oxfam India | - | 1,38,484.00 |
| Digital Green Foundation | 18,25,447.00 | 15,87,022.00 |
| The European Union | 83,08,768.00 | - |
| 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 | - | 40,00,000.00 |
| Give Foundation(Citizen Support Centre/Covid-19) | - | 13,124.75 |
| | 2,33,23,471.70 | 4,50,26,048.98 |
| Add: Grant Receivable at the end of the Year | 3,27,721.00 | 15,70,566.00 |
| | 2,36,51,192.70 | 4,65,96,614.98 |
| Less: Grant Receivable at the Beginning of the Year | 15,70,566.00 | 7,40,628.00 |
| TOTAL Rs. | 2,20,80,626.70 | 4,58,55,986.98 |

SCHEDULE [12] : OTHER INCOME

| | | |
|------------------------|--------------------|--------------------|
| Sale of Fixed Assets | 1,86,252.00 | - |
| Sale of Scrap Material | 57,119.00 | 1,29,980.00 |
| TOTAL Rs. | 2,43,371.00 | 1,29,980.00 |



Audited Financial Statements (Foreign Funds) F.Y. 2021-22



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

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

(Foreign Funds)

| Schedules forming part of financial statements | | |
|--|-------------|-------------|
| | F.Y.2021-22 | F.Y.2020-21 |

SCHEDULE [13]: PROGRAMME EXPENSES

Relief to the Poor Projects

| | | |
|--|--------------|--------------|
| 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 | 22,95,644.00 | 52,46,155.00 |
| Relief and Rehabilitation of Victims of Natural Calamities | 85,32,385.00 | 70,57,405.00 |
| Welfare of Women and Children | 48,41,348.00 | 53,06,677.50 |
| Relief to the Poor | - | 4,78,661.00 |
| Fellowship | 1,20,966.00 | 65,000.00 |

Education Projects (Non-Formal)

| | | |
|--|--------------|--------------|
| Capacity Building of Local/Partner NGO's | - | 8,776.00 |
| Education | - | 18,32,702.00 |
| Strengthening Local Self Governance (PRIs/ULB's) | 30,11,820.00 | 8,14,268.28 |
| Policy Research and Evaluation | - | 75,770.00 |

Medical Relief-(Preventive Healthcare Projects)

| | | |
|---|--------------|--------------|
| Health Care and Health Related Expenses | 10,74,814.00 | 40,00,203.00 |
|---|--------------|--------------|

Preservation of Environment:

| | | |
|----------------------------------|--------------|--------------|
| Agriculture and Related Expenses | 61,81,031.00 | 52,84,938.00 |
| Water, Sanitation and Hygiene | 11,59,721.00 | 1,64,754.00 |

Grant transferred to NGOs

-

TOTAL

| | |
|----------------|----------------|
| 2,72,17,729.00 | 3,76,48,411.79 |
|----------------|----------------|

SCHEDULE [14]: OPERATING EXPENSES

| | | |
|--|--------------|--------------|
| Capacity Building of Staff/Others | 21,490.00 | 61,287.00 |
| Communication Expenses | 1,24,915.00 | 2,08,472.20 |
| Consultancy Fees/Expert Advisory | 15,22,350.00 | 19,15,550.00 |
| Documentation and Publication | - | 2,008.00 |
| Registration/Affiliation/ Application/ Processing Fees | - | 5,310.00 |
| Bank Charges & Interest expenses | 41,742.43 | 12,548.70 |
| Insurance Charges | - | 61,068.00 |
| Planning, Review and Monitoring Expenses | 15,000.00 | 13,101.00 |
| Maintenance of Office Equipments | 12,000.00 | 2,20,877.00 |
| Office Expenses | 35,603.00 | 1,83,277.00 |
| Rent,Rates and Taxes | 63,000.00 | 81,062.00 |
| Travel and Conveyance | 17,031.00 | 2,55,522.00 |
| Legal & Professional Expenses | 1,27,530.00 | 8,990.00 |
| Salary and Salary Related Expenses | 19,28,332.88 | 43,83,110.70 |

TOTAL

| | |
|--------------|--------------|
| 39,08,994.31 | 74,12,183.60 |
|--------------|--------------|

SCHEDULE [15] : ALLOCATION OF SURPLUS TO FUND BALANCES

Excess of Income Over Expenditure as per I&E Account

| | | |
|--------------------------------|---------------|---------------|
| Transferred to General Fund | 7,03,283.47 | (3,66,433.79) |
| Transferred to Project Fund | (1,54,910.48) | 13,95,123.38 |
| Transferred to Corpus Fund | 3,525.66 | 3,914.28 |
| Transferred to Fellowship Fund | 1,63,686.61 | 2,25,671.00 |

TOTAL

| | |
|-------------|--------------|
| 7,15,585.26 | 12,58,274.87 |
|-------------|--------------|



Audited Financial Statements (Foreign Funds) F.Y. 2021-22



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 |



CENTRE FOR YOUTH AND SOCIAL DEVELOPMENT

Plot No. E-1, Institutional Area, Post: RRL, Bhubaneswar-751013
(Foreign Funds)

Schedule: 05 FIXED ASSETS

| DESCRIPTION | WRITTEN DOWN VALUE | | | | DEPN. | WRITTEN DOWN | RATE OF | |
|-----------------------------------|-----------------------|--------------------|----------|--------------------|-----------------------|--------------------|-----------------------|-----|
| | As At | ADDITIONS | | DELETION | 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 | 53,33,550.00 | - | - | | 53,33,550.00 | - | 53,33,550.00 | 0% |
| DRTC Building | 16,04,517.71 | - | - | | 16,04,517.71 | 1,60,451.77 | 14,44,065.94 | 10% |
| Shop Cum Selling Centre | 1,179.29 | - | - | | 1,179.29 | 117.93 | 1,061.36 | 10% |
| Furniture and Fixtures | 7,55,841.80 | - | - | 7,358.17 | 7,48,483.63 | 74,848.36 | 6,73,635.27 | 10% |
| Electricals and Office Equipments | 4,59,290.80 | - | - | 6,128.33 | 4,53,162.47 | 67,974.37 | 3,85,188.10 | 15% |
| Audio Visual Equipments | 6,56,902.08 | 2,84,991.00 | - | | 9,41,893.08 | 1,19,909.64 | 8,21,983.44 | 15% |
| Bicycle | 2,297.91 | - | - | 1,953.22 | 344.69 | 344.69 | 0.00 | 15% |
| Vehicle | 8,62,993.46 | - | - | | 8,62,993.46 | 1,29,449.02 | 7,33,544.44 | 15% |
| Motorcycle and Mopeds | 2,28,659.45 | - | - | 1,77,578.82 | 51,080.63 | 7,662.09 | 43,418.54 | 15% |
| Computer Equipments | 3,52,885.27 | 67,950.00 | - | | 4,20,835.27 | 1,54,744.11 | 2,66,091.16 | 40% |
| TOTAL | 1,10,33,304.47 | 3,52,941.00 | - | 1,93,018.54 | 1,11,93,226.93 | 7,15,501.98 | 1,04,77,724.95 | |



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

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. 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.

13. 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 cannot be encashed.

14. Bank Account: - The Bank Statement of UBI- Hemigiri is not available as the account become inoperative. The bank balance of last year 2020-21 of Rs. 3,861.85 is continuing in the financial statement of F.Y. 2021-22.

15. Other Income: - Income from sale of Fixed Asset has been shown as Other Income in the Financial Statement of F.Y. 2021-22.

B. NOTES TO ACCOUNTS

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



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

3. 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 2020-21 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 2020-21 before the due date.
- 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: 22057426AYZRS�6967

For & on behalf:
Centre for Youth and Social Development

Member
Secretary

Treasurer

Senior Finance
Manager

