

AUDITOR'S REPORT

We have audited the attached FC & Non FC Consolidated Balance sheet of NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE, AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA at 31st March 2025 and also the Receipt and Payment A/c & Income & Expenditure Account for the year ending on that date annexed thereto. These financial statements are the responsibility of the Society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion proper books of account as required by law have been kept by the Society so far as appears from our examination of those books.
3. The Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.
4. In our opinion, the Balance Sheet, Receipt & Payment A/c & Income & Expenditure Account dealt with by this report comply with the accounting standards.
5. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a. In the case of the Balance Sheet, of the state of affairs of the Society as at 31st March 2025.

AND

- b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.
Dated: -23/05/2025



For R.C. LAL & CO.,
Chartered Accountants
Firm Regn No. 313188E

CA Gourav Lal
Membership No. 300831
UDIN: 25300831BMIFPL1377

NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE

AT: SANTHASARA, PO: SANTHAPUR, VIA: CANDIA, DIST: DHENKANAL, ODISHA

FC & NON FC CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES	Amount	Amount	A S S E T S	Amount	Amount
<u>GENERAL FUND</u>			<u>FIXED ASSETS</u>		
As per last A/c	108,515,514.43		As per Schedule		47,827,776.43
Add: Excess of Income over Expenditure during the year	9,606,595.13		<u>INVESTMENTS</u>		
Less: Asset	1,000.00	118,121,109.56	<u>Investment in LIC(GGCA)</u>		
<u>GRATUITY FUND</u>			As per last A/c	3,049,330.43	
As per last A/c	3,049,330.43		Add: Contr. during the year	36,000.50	
Add: Cont. during the year	36,000.50		Add: Accrued Interest	234,388.58	3,319,719.51
Add: Interest on Fund	234,388.58	3,319,719.51			
<u>LOANS</u>			<u>- Fixed Deposit</u>		
<u>Loan from Outside</u>			As per last A/c	11,912,489.00	
As per last A/c		5,222,000.00	Add: During the year	1,500,000.00	13,412,489.00
<u>Loan from NJSS</u>			<u>Accrued Interest</u>		
As per last A/c		56,000.00	As per last A/c	3,506,924.00	
<u>Loan from Nilachal Gramya Bank:</u>			Add: During the year	1,143,451.00	4,650,375.00
As per last A/c		4,943.00	<u>Investment in KEH</u>		17,633,746.82
<u>Loan from KEH</u>			<u>Bank Guarantee</u>		200,000.00
As per last A/c		1,530,000.00			
<u>Loan from Director</u>		50,000.00	<u>LOANS & ADVANCES</u>		
			<u>Advance to Gratuity</u>		18,486.00
<u>CURRENT LIABILITIES</u>			<u>Advance for Building</u>		1,014,500.00
<u>Security Deposit</u>			<u>Advance for Flat</u>		
As per last A/c		1,581,000.00	As per last A/c	11,092,649.00	
<u>Security Deposit from Abbey</u>		200,000.00	Add: During the year	6,282,833.00	17,375,482.00
<u>Outstanding Expenses:</u>			<u>Adv. to Powerd:</u>		
As per last A/c	9,569,698.08		As per last A/c		350,000.00
Add: During the year	8,487,864.00		<u>Advance for Land</u>		207,160.00
	18,057,562.08		<u>CURRENT ASSETS</u>		
Less: Paid during the year	4,207,370.00	13,850,192.08	<u>Grant Receivable :</u>		
<u>Other Liabilities</u>			As per last A/c	25,370,498.23	
As per last A/c		6,000.00	Less: Received	6,675,706.00	
				18,694,792.23	
			Add: During the year	12,011,080.00	30,705,872.23
		143,940,964.15			136,715,606.99



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LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
B/F		143,940,964.15	B/F		136,715,606.99
<u>Credit Purchases:</u>			<u>- TDS Receivable</u>		
As per last A/c		5,268,654.00	As per last A/c	5,019,052.00	
			Add: During the year	1,352,698.00	6,371,750.00
<u>Unspent Grant:</u>					
As per last A/c		1,212,147.96	<u>TCS Receivable</u>		
			As per last A/c	66,653.00	
			Add: During the year	17,900.00	84,553.00
			<u>Rent Receivable</u>		
			As per last A/c		91,933.00
<u>TDS Payable to KEH</u>			<u>Advance to</u>		
As per last A/c		2,621.00	KEI 'P' Ltd.		1,379,636.00
			Design Collaboration Pvt. Ltd.		468,041.00
			<u>Closing Balance:</u>		
			Cash in Hand		5,170.00
			Cash at Bank		5,307,697.12
		150,424,387.11			150,424,387.11

In terms of our report attached herewith.

Place:- Bhubaneswar,
Dated:- 23/05/2025



For R.C.LAL & CO.,
Chartered Accountants
Firm Regn No. 313188E


CA Gourav Lal
Membership No.300831

NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE
AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2024 TO 31/03/2025
(FC & NON FC CONSOLIDATED STATEMENT)

EXPENDITURES		Amount	INCOMES		Amount
To	FC General A/c		By	Grant in Aid	
	Revenue Expenses	836.00		Sight Saver (Non FC)	3,980,742.00
"	NREHP		"	W & CD (2024-2025)	659,280.00
	Revenue Expenses	2,644,048.00	"	SSWB	
"	National Eye Health Prog., Keonjhar			2024-2025	152,000.00
	Revenue Expenses	1,011,672.00	"	DFO, Dhenkanal	
"	Educational Complex			2024-2025	
	Revenue Expenses	2,646,993.00		Grant	6,219,161.00
"	Truckers Eye Health Prog. (Anugul)			Less: TDS	124,383.00
	Revenue Expenses	341,145.00			6,094,778.00
"	Sakti Sadan		"	Income from Nysasdri Self Help Group	3,450,000.00
	Revenue Expenses	1,935,343.00	"	Contribution from KEH	3,707,407.00
"	FCC		"	Income from Agricultural & Orchard	4,208,791.00
	Revenue Expenses	294,736.00	"	House Rent	
"	OFSDP, K NAGAR (East)			Received	533,333.00
	Revenue Expenses	1,045,258.00		Less: TDS	53,333.00
"	OFSDP, SADANGI		"		480,000.00
	Revenue Expenses	1,060,000.00	"	Bank Interest	219,557.00
"	OFSDP (Kapilash)		"	Donation	400,000.00
	Revenue Expenses	1,060,000.00	"	Previous year refund	1,000.00
"	OFSDP PROJECT (Sadar & Hindol)		By	Funds Received from	
	Revenue Expenses	2,100,903.00		L & T	
"	OFSDP, West Division (K. Nagar)			Received	2,950.00
	Revenue Expenses	1,029,000.00		Less: TDS	295.00
"	General Account		By	ECHS Kolkotta	
	Revenue Expenses	14,786,256.54		Received	692,890.00
"	Outstanding Expenses	8,487,864.00		Less: TDS	69,289.00
"	Depreciation	4,111,261.74	By	Star Health Insurance	
				Received	9,650,366.00
				Less: TDS	965,038.00
					8,685,328.00
"	Excess of Income over Expenditure during the year	9,606,595.13	By	FD Interest	42,995.00
			By	House Rent	1,187,100.00
			By	Grant Receivable	12,011,080.00
			By	Acc. Int. on FD	1,143,451.00
			By	TDS Receivable	1,339,398.00
			By	Surplus from KEH	3,772,748.41
		52,161,911.41			52,161,911.41

In terms of our report attached herewith

Place- Bhubaneswar,
Dated:- 23/05/2025



For R.C.LAL & CO.,
Chartered Accountants.
Firm Regn No. 313188E

CA Gourav Lal

Membership No.300831
UDIN: 25300831BMIFPL1377

NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE

AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD FROM 01/04/2024 TO 31/03/2025

(FC & NON FC CONSOLIDATED STATEMENT)

RECEIPTS:		AMOUNT	PAYMENTS		AMOUNT
To	Opening Balance:		By	FC General A/c	
	Cash in Hand	8,940.00		Revenue Expenses	836.00
	Cash at Bank	7,359,305.66		Capital Expenses	-
"	Grant in Aid				
"	Sight Saver (Non FC)	3,980,742.00	"	NREHP	
"	W & CD (2022-2023)	610,536.00		Revenue Expenses	2,644,048.00
"	W & CD (2024-2025)	659,280.00		Capital Expenses	-
"	SSWB			Outstanding paid	336,924.00
	2024-2025	152,000.00	"	National Eye Health Prog., Keonjhar	
	2023-2024	144,000.00		Revenue Expenses	1,011,672.00
"	Ministry of Tribal Affairs			Capital Expenses	-
	2022-23	3,577,728.00		Outstanding paid	246,965.00
	2023-2024	3,730,531.00	"	Educational Complex	
"	DFO, Dhenkanal			Revenue Expenses	2,646,993.00
	2023-2024			Capital Expenses	101,048.00
	Grant	665,000.00		Outstanding paid	2,663,181.00
	Less: TDS	13,300.00		Refund to Govt.	2,052,089.00
	2024-2025		"	Truckers Eye Health Prog. (Anugul)	
	Grant	6,219,161.00		Revenue Expenses	341,145.00
	Less: TDS	124,383.00		Capital Expenses	-
"	Income from Nysadri Self Help Group	3,450,000.00		Outstanding paid	18,300.00
"	Contribution from KEH	3,707,407.00			
"	Income from Agricultural & Orchard	4,208,791.00	"	Sakti Sadan	
"	House Rent			Revenue Expenses	1,935,343.00
	Received	533,333.00		Capital Expenses	-
	Less: TDS	53,333.00		Outstanding paid	234,000.00
"	Bank Interest	219,557.00	"	FCC	
"	Donation	400,000.00		Revenue Expenses	294,736.00
"	Previous year amount refund	1,000.00		Capital Expenses	-
				Outstanding paid	40,000.00
			"	OFSDP, K NAGAR (East)	
				Revenue Expenses	1,045,258.00
				Capital Expenses	-
				Outstanding paid	87,000.00
		39,436,295.66			15,699,538.00

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RECEIPTS:			AMOUNT	PAYMENTS			AMOUNT
To	B/F		39,436,295.66	By	B/F		15,699,538.00
To	<u>Funds Received from</u>			"	<u>OFSDP. SADANGI</u>		
	<u>L & T</u>				Revenue Expenses		1,060,000.00
	Received	2,950.00			Capital Expenses		-
	Less: TDS	295.00	2,655.00		Outstanding paid		87,000.00
To	<u>ECHS Kolkotta</u>			"	<u>OFSDP (Kapilash)</u>		
	Received	692,890.00			Revenue Expenses		1,060,000.00
	Less: TDS	69,289.00	623,601.00		Capital Expenses		-
					Outstanding paid		87,000.00
To	<u>Star Health Insurance</u>			"	<u>OFSDP PROJECT (Sadar & Hindol)</u>		
	Received	9,650,366.00			Revenue Expenses		2,100,903.00
	Less: TDS	965,038.00	8,685,328.00		Capital Expenses		-
					Outstanding paid		247,000.00
To	FD Interest		42,995.00	"	<u>OFSDP . West Division (K. Nagar)</u>		
To	House Rent		1,187,100.00		Revenue Expenses		1,029,000.00
To	House Rent Security Receives		1,500,000.00		Capital Expenses		-
					Outstanding paid		160,000.00
				"	<u>General Account</u>		
					Revenue Expenses		14,786,256.54
					Capital Expenses		200,000.00
				"	TCS		17,900.00
				"	Advance for FLAT		6,282,833.00
				"	FD		1,500,000.00
				"	Advance to KEI Pvt. Ltd.		1,379,636.00
				"	Advance to Design Collaboration Pvt. Ltd.		468,041.00
				"	<u>Closing Balance:</u>		
					Cash in Hand		5,170.00
					Cash at Bank		5,307,697.12
			51,477,974.66				51,477,974.66

In terms of our report attached herewith

Place- Bhubaneswar,
Dated:- 23/05/2025



For R.C.LAL & CO.,
Chartered Accountants.
Firm Regn No. 313188E
CA Gourav Lal
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NATIONAL YOUTH SERVICE ACTION AND SOCIAL DEVELOPMENT RESEARCH INSTITUTE
AT: SANTHASARA, PO: SANTHAPUR, VIA: GANDIA, DIST: DHENKANAL, ODISHA

FC & NON FC CONSOLIDATED SCHEDULE OF FIXED ASSETS AS ON 31.03.2025

S.N.	Particulars	W.D.V as on 01.04.2024	Addition	Sale	W.off Damaged	Total	Rate of Dep. (%)	Dep. During the year	W.D.V as on 31.03.2025
1	DIK GERMANY	19,958.00	-	-	-	19,958.00		2,963.00	16,995.00
2	HINDU SOCIETY	653,154.00	-	-	-	653,154.00		23,815.00	629,339.00
3	SEVA TOM	1,191,646.00	-	-	-	1,191,646.00		186,836.00	1,004,810.00
4	MUNIGUDA SCHOOL BUILDING	1,262,105.32	-	-	-	1,262,105.32		126,209.32	1,135,896.00
5	WDF	658,186.96	-	-	-	658,186.96		98,726.00	559,460.96
6	NREHP	911.00	-	-	-	911.00		364.00	547.00
7	MEIKRICH MODEL	158.00	-	-	-	158.00		63.00	95.00
8	HUKUMTOLA	2,169,902.00	-	-	-	2,169,902.00		227,152.00	1,942,750.00
9	FC GENERAL	4,167,350.96	-	-	-	4,167,350.96		526,405.00	3,640,945.96
10	ODM COMMUNITY SCHOOL	2,343,239.00	-	-	-	2,343,239.00		238,841.00	2,104,398.00
11	NSEHP	740.00	-	-	-	740.00		296.00	444.00
12	BMZ, GERMANY	638,298.00	-	-	-	638,298.00		81,643.00	556,655.00
13	GGP	4,413,504.32	-	-	-	4,413,504.32		662,025.32	3,751,479.00
14	ODM Community School	28,552.00	-	-	-	28,552.00		6,122.00	22,430.00
15	Educational Complex	155,052.00	101,048.00	-	-	256,100.00		29,693.00	226,407.00
16	Swadhar Greh	4,243.00	-	-	-	4,243.00		424.00	3,819.00
17	RGNC	5,349.00	-	-	-	5,349.00		582.00	4,767.00
18	FCC	1,633.00	-	-	-	1,633.00		163.00	1,470.00
19	NREHP (Non FC)	55,770.00	-	-	-	55,770.00		8,524.00	47,246.00
20	Lafarge School Project	248,675.00	-	-	-	248,675.00		-	248,675.00
21	General Account	32,255,590.81	200,000.00	-	-	32,455,590.81		1,875,318.10	30,580,272.71
22	Sponership Programme	150,969.80	-	-	-	150,969.80		15,097.00	135,872.80
23	Hand in Hand	1,030,000.00	-	-	-	1,030,000.00		-	1,030,000.00
24	MAP	183,002.00	-	-	-	183,002.00		-	183,002.00
	TOTAL	51,637,990.17	301,048.00	-	-	51,939,038.17		4,111,261.74	47,827,776.43



ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1) **Accounting Convention :**

The Financial statement are prepared on cash basis under the historical cost convention and going concern concept in accordance with applicable mandatory accounting standards as laid down by the Institute of Chartered Accountants of India.

2) **Principle Accounting Policies :**

Accounting policies unless specifically stated to be otherwise are consistent and are in consonance with generally accepted accounting policies.

3) **Fixed Assets:**

Fixed assets are accounted for on historical cost basis and are reflected in the balance sheet at written down value after charge of depreciation.

4) **Depreciation:**

Depreciation on fixed assets is calculated on the basis of rates as notified under the Income Tax rules and the method is consistently followed by the organization.

5) The assets of the project which is already completed has been transferred to General A/c.

6) **Income Recognition:**

The income of the organization is mainly from Donations & Grants and Interest from Bank and are utilized for charitable objects. The grants from foreign sources are received and utilized as per FCRA guidelines.

Bhubaneswar.
Dated:-23/05/2025



For R.C.LAL & CO.,
Chartered Accountants
Firm Regn No. 313188E

CA Gourav Lal
Membership No. 300831