

**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 31<sup>st</sup> 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 31<sup>st</sup> 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**

<b>LIABILITIES</b>	<b>Amount</b>	<b>Amount</b>	<b>A S S E T S</b>	<b>Amount</b>	<b>Amount</b>
<b>GENERAL FUND</b>			<b>FIXED ASSETS</b>		
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		<b>INVESTMENTS</b>		
Less: Asset	1,000.00	118,121,109.56	Investment in LIC(GGCA)		
<b>GRATUITY FUND</b>			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	- Fixed Deposit		
<b>LOANS</b>			As per last A/c	11,912,489.00	
<u>Loan from Outside</u>			Add: During the year	1,500,000.00	13,412,489.00
As per last A/c		5,222,000.00	Accrued Interest		
<u>Loan from NJSS</u>			As per last A/c	3,506,924.00	
As per last A/c		56,000.00	Add: During the year	1,143,451.00	4,650,375.00
<u>Loan from Nilachal Gramya Bank:</u>			Investment in KEH		17,633,746.82
As per last A/c		4,943.00	Bank Guarantee		200,000.00
<u>Loan from KEH</u>					
As per last A/c		1,530,000.00	<b>LOANS &amp; ADVANCES</b>		
Loan from Director		50,000.00	Advance to Gratuity		18,486.00
<b>CURRENT LIABILITIES</b>			Advance for Building		1,014,500.00
<b>Security Deposit</b>			Advance for Flat		
As per last A/c		1,581,000.00	As per last A/c	11,092,649.00	
Security Deposit from Abbey		200,000.00	Add: During the year	6,282,833.00	17,375,482.00
<u>Outstanding Expenses:</u>			Adv. to Powerd:		
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		Advance for Land		207,160.00
	18,057,562.08		<b>CURRENT ASSETS</b>		
Less: Paid during the year	4,207,370.00	13,850,192.08	Grant Receivable :		
<b>Other Liabilities</b>			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>			- TDS Receivable		
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	TCS Receivable		
			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	<b>FC General A/c</b>		By	<b>Grant in Aid</b>	
	Revenue Expenses	836.00	"	Sight Saver (Non FC)	3,980,742.00
"	<b>NREHP</b>		"	W & CD (2024-2025)	659,280.00
	Revenue Expenses	2,644,048.00	"	SSWB	
"	<b>National Eye Health Prog., Keonjhar</b>		"	2024-2025	152,000.00
	Revenue Expenses	1,011,672.00	"	DFO, Dhenkanal	
"	<b>Educational Complex</b>		"	2024-2025	
	Revenue Expenses	2,646,993.00		Grant	6,219,161.00
"	<b>Truckers Eye Health Prog. (Anugul)</b>			Less: TDS	124,383.00
	Revenue Expenses	341,145.00	"	Income from Nysasdri Self Help Group	3,450,000.00
"	<b>Sakti Sadan</b>		"	Contribution from KEH	3,707,407.00
	Revenue Expenses	1,935,343.00	"	Income from Agricultural & Orchard	4,208,791.00
"	<b>FCC</b>		"	House Rent	
	Revenue Expenses	294,736.00	"	Received	533,333.00
"	<b>OFSDP, K NAGAR (East)</b>		"	Less: TDS	53,333.00
	Revenue Expenses	1,045,258.00	"	Bank Interest	219,557.00
"	<b>OFSDP, SADANGI</b>		"	Donation	400,000.00
	Revenue Expenses	1,060,000.00	"	Previous year refund	1,000.00
"	<b>OFSDP (Kapilash)</b>		By	<b>Funds Received from</b>	
	Revenue Expenses	1,060,000.00		L & T	
"	<b>OFSDP PROJECT (Sadar &amp; Hindol)</b>			Received	2,950.00
	Revenue Expenses	2,100,903.00		Less: TDS	295.00
"	<b>OFSDP, West Division (K. Nagar)</b>		By	<b>ECHS Kolkotta</b>	
	Revenue Expenses	1,029,000.00		Received	692,890.00
"	<b>General Account</b>			Less: TDS	69,289.00
	Revenue Expenses	14,786,256.54	By	<b>Star Health Insurance</b>	623,601.00
"	Outstanding Expenses	8,487,864.00		Received	9,650,366.00
"	Depreciation	4,111,261.74		Less: TDS	965,038.00
"	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

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

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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 &amp; T</u>			Revenue Expenses	1,060,000.00
	Received	2,950.00		Capital Expenses	-
	Less: TDS	295.00		Outstanding paid	87,000.00
		2,655.00	"	<u>OFSDP (Kapilash)</u>	
To	<u>ECHS Kolkotta</u>			Revenue Expenses	1,060,000.00
	Received	692,890.00		Capital Expenses	-
	Less: TDS	69,289.00		Outstanding paid	87,000.00
		623,601.00	"	<u>OFSDP PROJECT (Sadar &amp; Hindol)</u>	
To	<u>Star Health Insurance</u>			Revenue Expenses	2,100,903.00
	Received	9,650,366.00		Capital Expenses	-
	Less: TDS	965,038.00		Outstanding paid	247,000.00
		8,685,328.00	"	<u>OFSDP, West Division (K. Nagar)</u>	
To	FD Interest	42,995.00		Revenue Expenses	1,029,000.00
To	House Rent	1,187,100.00		Capital Expenses	-
To	House Rent Security Receives	1,500,000.00		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  
Membership No.300831  
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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	MUNICUDA 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
	<b>TOTAL</b>	<b>51,637,990.17</b>	<b>301,048.00</b>	<b>-</b>	<b>-</b>	<b>51,939,038.17</b>		<b>4,111,261.74</b>	<b>47,827,776.43</b>



## 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