# Balance Sheet as at 31st March, 2020

<table>
<thead>
<tr>
<th>Sources of Fund</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCHEDULE</td>
<td>F.Y.2019-20</td>
</tr>
</tbody>
</table>

## Fund Balances:
- General Fund: [01] 62,38,880.81
- Corpus Fund: [02] 1,71,892.00
- Asset Fund: [03] 26,78,225.43

**Total Rs.** 90,88,998.24

## Applications of Fund

### Fixed Assets
- [03] 73,62,401.07
- Less: Depreciation: 18,92,675.28
- Net Block: 54,69,725.79

## Current Assets, Loans & Advances:

- Other Current assets: [04] 23,80,042.00
- Cash & Bank Balance: [05] 1,09,87,220.42

**A** 1,33,67,262.42

### Less: Current Liabilities & Provisions:
- Unspent Grant Balance: [06] 64,49,959.98
- Other Current Liabilities: [07] 32,98,030.00

**B** 97,47,989.98

**NET CURRENT ASSETS** [A - B] 36,19,272.44

**Total Rs.** [I+II] 90,88,998.23

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Significant Accounting Policies and Notes to Accounts
The schedules referred to above form an Integral part of the Balance Sheet.

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

CA Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
Place: New Delhi
Date: 07.12.2020

For & on behalf of:
Youth Council for Development Alternatives (YCDA)

Gauranga Charan Pradhan
Treasurer

Rajendra Meher
Secretary

Treasurer
Youth Council for Dev. Alternatives (YCDA)
Baunsuni, Boudh

Secretary
Youth Council for Dev. Alternatives (YCDA)
Baunsuni, Boudh
<table>
<thead>
<tr>
<th>SCHEDULE</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grants</td>
<td>4,62,89,710.73</td>
</tr>
<tr>
<td>Bank Interest</td>
<td>4,12,155.00</td>
</tr>
<tr>
<td>Travel Reimbursement</td>
<td>51,017.00</td>
</tr>
<tr>
<td>Other Receipts-General Fund</td>
<td>14,09,570.00</td>
</tr>
<tr>
<td><strong>TOTAL Rs.</strong></td>
<td><strong>4,81,62,452.73</strong></td>
</tr>
</tbody>
</table>

**II. EXPENDITURE**

**Relief to the Poor**
- Programme Expenditures [08] 2,35,77,045.00
- Administrative Expenditures 79,58,390.19

**Education**
- Programme Expenditures [08] 73,41,899.00
- Administrative Expenditures 11,50,282.00

**Medical Relief**
- Programme Expenditures [08] 34,71,221.00
- Administrative Expenditures 8,16,456.00

**Non-Recurring Cost**
- 3,38,872.00

**Depreciation** [03] 4,16,357.92

| **TOTAL Rs.** | **4,50,70,523.11** |

**III. EXCESS OF INCOME OVER EXPENDITURE** [I - II ] 30,91,929.62

**IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND**
- 30,91,929.62

The schedules referred to above form an Integral part of the Income & Expenditure Account.

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

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CA Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
Place : New Delhi
Date : 07.12.2020

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For and On Behalf of :
Youth Council for Development Alternatives
(YCDA)

Gouranga Charan Pradhan
Treasurer

Rajendra Meher
Secretary

* Bank Interest Earned on Grant Funds has been allocated to the grants funds (Refer - Schedule-7)
RECEIPTS
Opening Balance
- Cash in Hand: 25,677.00
- Cash at Bank: 48,940,012.82
- Tax Deducted at Source: 7,840.00

Grants: 4,749,981,187.79
Bank Interest: 4,12,155.00
Other Income - Income From Projects: 95,000.00
Travel Reimbursement-2017-18: 51,017.00
Other Receipts - General Fund: 13,14,570.00
Coordination cost for Social Audit: 1,26,600.00
Sale of Vehicle: 3,20,000.00
TDS Refund Received: 52,015.00
Loans & Advances: 28,48,752.00
TOTAL Rs.: 5,76,45,757.61

PAYMENT
Relief to the Poor
- Programme Expenditures: 2,41,45,765.00
- Administrative Expenditures: 79,58,390.19

Education
- Programme Expenditures: 73,41,899.00
- Administrative Expenditures: 11,50,282.00

Medical Relief
- Programme Expenditures: 34,71,221.00
- Administrative Expenditures: 8,16,456.00

Non-Recurring Cost
- Previous Year Liabilities Paid: 4,87,300.00
- Loans & Advances Paid: 6,71,316.00
- Refund of Unspent Grant: 1,72,806.00
- TDS deducted by the Agency: 40,190.00
- Caution money Paid: 40,200.00
- Advance Rent: 16,000.00

Cash & Bank Balance c/d
- Cash in Hand: 16,340.00
- Cash at Bank: 1,09,70,880.42
- TDS Deducted at Source: 7,840.00
TOTAL Rs.: 5,76,45,757.61

Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an Integral part of the Receipts & Payment Account.

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

CA Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
Place: New Delhi
Date: 07.12.2020

For & on behalf of:
Youth Council for Development Alternatives (YCDA)

Gouranga Charan Pradhan
Treasurer
Youth Council for Dev. Alternatives (YCDA)
Baunsuni, Boudh
Rajendra Meher
Secretary
## Schedules forming part of Balance Sheet

### SCHEDULE [01] : GENERAL FUND

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance</td>
<td>31,46,951.19</td>
</tr>
<tr>
<td>Less: Transferred to Corpus Fund</td>
<td>-</td>
</tr>
<tr>
<td>Add: Excess of Income Over Expenditure</td>
<td>-</td>
</tr>
<tr>
<td>Transferred from Income &amp; Expenditure Account</td>
<td>30,91,929.62</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>62,38,880.81</strong></td>
</tr>
</tbody>
</table>

### SCHEDULE [02] : ASSETS FUND

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Re-Grouped from Secured Loans</td>
<td>69,429.00</td>
</tr>
<tr>
<td>Add: Transfer from Corpus Fund</td>
<td>1,02,463.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,71,892.00</strong></td>
</tr>
</tbody>
</table>

### SCHEDULE [04] : OTHER CURRENT ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Security Deposit (Tel.)</td>
<td>2,500.00</td>
</tr>
<tr>
<td>Security Deposit (Elect.)</td>
<td>1,045.00</td>
</tr>
<tr>
<td>Tax Deducted at Source</td>
<td>69,193.00</td>
</tr>
<tr>
<td>Caution Money to Janasikhsyan Santha</td>
<td>40,200.00</td>
</tr>
<tr>
<td>Advance Rent</td>
<td>16,000.00</td>
</tr>
<tr>
<td>Grant-In-Aid Receivable</td>
<td>22,51,104.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>23,80,042.00</strong></td>
</tr>
</tbody>
</table>

### SCHEDULE [05] : CASH & BANK BALANCE

**Cash in Hand:**

- National Projects: 6,510.00
- Foreign Projects: 9,830.00

**Cash at Bank:**

- National Projects: 61,90,971.46
- Foreign Projects: 47,79,908.96

**Total:** 1,09,57,220.42

## Schedules forming part of Income & Expenditure Account

### SCHEDULE [06] : GRANTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening Balance of Unspent Grant</td>
<td>41,54,568.92</td>
</tr>
<tr>
<td>Unspent Balance Transferred from General Fund</td>
<td>-</td>
</tr>
<tr>
<td>Add: Grant Received During the year</td>
<td></td>
</tr>
<tr>
<td>Foreign Projects</td>
<td>2,13,12,424.79</td>
</tr>
<tr>
<td>National Projects</td>
<td>2,61,85,694.00</td>
</tr>
<tr>
<td><strong>Total Grant-In-Aid during the financial year (2019-20)</strong></td>
<td><strong>4,74,98,118.79</strong></td>
</tr>
<tr>
<td>Less: Grant Unspent at the end of the Year</td>
<td>64,49,959.98</td>
</tr>
<tr>
<td>Foreign Projects</td>
<td>42,93,792.48</td>
</tr>
<tr>
<td>National Projects</td>
<td>21,56,167.50</td>
</tr>
<tr>
<td>Less: Grant Receivable at the Beginning of the Year as per last audit report</td>
<td>11,17,915.00</td>
</tr>
<tr>
<td>Foreign Projects</td>
<td>4,48,934.00</td>
</tr>
<tr>
<td>National Projects</td>
<td>6,68,981.00</td>
</tr>
<tr>
<td>Add: Grant Receivable during the financial year 2019-20</td>
<td>22,51,104.00</td>
</tr>
<tr>
<td>Foreign Projects</td>
<td>4,02,865.00</td>
</tr>
<tr>
<td>National Projects</td>
<td>18,48,229.00</td>
</tr>
<tr>
<td>Less: Grant-In-Aid refunded during the year</td>
<td>1,72,806.00</td>
</tr>
<tr>
<td><strong>TOTAL Rs.</strong></td>
<td><strong>4,61,63,110.73</strong></td>
</tr>
</tbody>
</table>

### SCHEDULE [07] : Other Current Liabilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Projects</td>
<td>4,56,969.00</td>
</tr>
<tr>
<td>National Projects</td>
<td>28,41,061.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>32,98,030.00</strong></td>
</tr>
</tbody>
</table>
**SCHEDULE [08] : Expenditures**  
**Relief to the Poor**  
**Foreign Projects**  
**Programme Expenditures**  
- YCDA Resource Centre: 18,74,145.00  
- Kid’s Rights Changemakers Program: 1,68,690.00  
- Foster Care For Orphan Children: 1,28,027.00  
- Alternative Form Of Child Care Or The Children Without Parental Care: 27,52,030.00  
- Integrated Child Protection: 15,39,290.00  
- A Family Base Alternative Care Model: 2,66,152.00  
- FANI: 2,06,688.00  
- Foster Care: 4,33,720.00  
- **Total National Projects**: 73,68,742.00

**National Projects**  
- Promotion Of Agriculture Production Clusters(APCs) / BRLF: 15,63,328.00  
- Promotion Of Millets In Tribal Areas/Millet Mission: 2,45,671.00  
- Odisha Migration Initiatives/Tata Trust: 16,34,750.00  
- Integrated Sustainable Rural Livelihood/Tata Trust: 26,000.00  
- Family Community Based Care For Prevention / Unicef: 30,49,800.00  
- Asha Training/NHM: 11,98,463.00  
- Capacity Building For Pri Members/Sird: 9,63,566.00  
- Computer Base Functional Literary/Tcs: 49,09,000.00  
- FANI/BNI: 4,92,500.00  
- Promotion of SHGs/NABARD: 6,40,746.00  
- E-Shakti Programme/NABARD: 6,79,115.00  
- Digital Sakhi Program In Odisha/Sewa Bharat: 6,62,915.00  
- General Fund: 1,42,449.00  
- **Total National Projects**: 1,62,08,303.00

- **Total Administrative Expenditures**: 2,35,77,045.00

**Administrative Expenditures**  
**Foreign Projects**  
- Organization Fund: 78,935.80  
- YCDA Resource Centre: 13,60,274.00  
- Kid’s Rights Changemakers Program: 60,790.00  
- Alternative Form Of Child Care Or The Children Without Parental Care: 11,65,447.00  
- Integrated Child Protection: 7,01,511.31  
- Foster Care: 1,03,306.00  
- **Total National Projects**: 34,70,264.11

**National Projects**  
- Promotion Of Agriculture Production Clusters(APCs) / BRLF: 4,24,661.22  
- Promotion Of Millets In Tribal Areas/Millet Mission: 1,09,529.00  
- Odisha Migration Initiatives/Tata Trust: 4,49,470.00  
- Integrated Sustainable Rural Livelihood/Tata Trust: 7,30,164.00  
- Family Community Based Care For Prevention / Unicef: 12,57,495.00  
- Computer Base Functional Literary/TCS: 7,06,547.00  
- General Fund: 8,10,459.86  
- **Total National Projects**: 44,88,126.08

- **Total Administrative Expenditures**: 79,58,390.19

**Education**  
**Foreign Projects**  
**Programme Expenditures**  
- Star School (Quality Education): 7,62,894.00  
- Special Project Plan: 3,18,900.00  
- Early Childhood Care Education: 61,17,812.00  
- Mo Katha Mo Kahani: 1,42,293.00  
- **Total**: 73,41,899.00
### Administrative Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Projects</td>
<td></td>
</tr>
<tr>
<td>Star School (Quality Education)</td>
<td>3,91,920.00</td>
</tr>
<tr>
<td>Early Childhood Care Education</td>
<td>7,15,362.00</td>
</tr>
<tr>
<td>Mo Katha Mo Kahani</td>
<td>43,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>11,50,282.00</strong></td>
</tr>
</tbody>
</table>

| Medical Relief                           |            |
| Foreign Projects                         |            |

| Programme Expenditures                   |            |
| Community Mental Health                  |            |

| National Projects                        |            |
| Community Mental Health / BNI            | 2,19,770.00 |
| APPI                                     | 1,50,211.00 |
|                                         | 31,01,240.00|
|                                         | **32,51,451.00** |

| **Total**                                | **34,71,221.00** |

### Administrative Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Projects</td>
<td></td>
</tr>
<tr>
<td>Community Mental Health</td>
<td></td>
</tr>
</tbody>
</table>

| National Projects                        |            |
| APPI                                     |            |

| **Total**                                | **8,16,456.00** |