



CHARTERED ACCOUNTANTS

AUDIT REPORT

OF

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES (YCDA)
BAUSNUNI, BOUDH
ODISHA, INDIA

FOR THE YEARS ENDED ON
31ST MARCH 2022

AUDITORS

S. Sahoo & Co.
CHARTERED ACCOUNTANTS
NEW DELHI



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

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES

Baunsuni, Tikirapada Road,

Boudh -762015, Odisha

1. This Report is issued in accordance with the terms of our engagement with **Youth Council For Development Alternatives** (the 'Society') having Registration no. 105010025 under the FCRA.
2. We have audited the accompanying special purpose financial statements of the Society which comprise the Balance Sheet as at 31 March 2018, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2018, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts 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'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and Annexure 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 Foreign Contribution Financial Statements and Annexure 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 and Annexure 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 and Annexure 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 and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, 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 and Annexure, in all material respects, in accordance with the basis of accounting described in notes to the accounts 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 and Annexure.
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 and Annexure.

Opinion

9. In our opinion and basis the utilisation certificates submitted by the sub-recipients, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2018 are prepared, in all material respects, in accordance with the basis of accounting described in notes to accounts annexed to these Foreign Contribution Financial Statements.



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 and Annexure 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 and Annexure 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: 23.09.2022

Place: New Delhi

UDIN: 22057426BBMELH2050



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To,

The Members of the Board

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES

Baunsuni, Tikrapada Road,

Boudh -762015, Odisha

1. This Report is issued in accordance with the terms of our engagement with **Youth Council for Development Alternatives** (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.

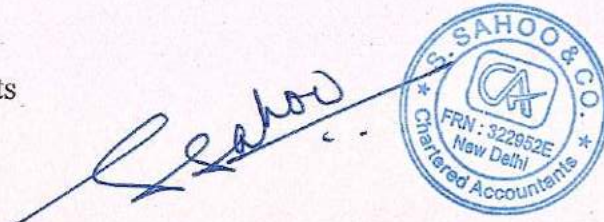


7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Consolidated Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial 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 Consolidated Financial Statements, in all material respects, in accordance with the basis of accounting 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

Date: 23.09.2022
Place: New Delhi
UDIN: 22057426AVQQJC1836

**YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA**

BALANCE SHEET AS AT 31ST MARCH, 2022			
	SCHEDULE	Amount (Rs) F.Y.2021-22	Amount (Rs) F.Y.2020-21
SOURCES OF FUND			
I.FUND BALANCES:			
a.General Fund	[01]	15,70,505.13	26,01,898.68
b.Corporus Fund	[02]	1,71,892.00	1,71,892.00
c.Asset Fund	[03]	51,91,348.50	35,09,278.55
TOTAL Rs.		69,33,745.63	62,83,069.23
APPLICATIONS OF FUND			
I.FIXED ASSETS	[03]		
WDV (Opening)		89,17,759.06	74,45,384.79
Less: Depreciation		15,24,238.95	14,68,880.74
Net Block		73,93,520.11	59,76,504.05
II.CURRENT ASSETS, LOANS & ADVANCES:			
a.Other Current assets	[04]	17,54,832.01	32,93,703.00
b.Cash & Bank Balance	[05]	1,50,32,332.67	1,11,11,799.46
	A	1,67,87,164.68	1,44,05,502.46
Less:CURRENT LIABILITIES & PROVISIONS:			
a.Unspent Grant Balance	[06]	1,13,40,199.18	1,02,31,654.31
b.Other Current Liabilities	[07]	59,06,740.00	38,67,283.00
	B	1,72,46,939.18	1,40,98,937.31
NET CURRENT ASSETS	[A - B]	(4,59,774.50)	3,06,565.15
TOTAL Rs.	[I+II]	69,33,745.61	62,83,069.20

Significant Accounting Policies and Notes to Accounts [09]

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

As per our report of even date [Form 10B Attached]

For & on behalf of:

S. Sahoo & Co.
Chartered Accountants
FR No. 322952E



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
Place : New Delhi
Date : 23.09.2022
UDIN:

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

Gouranga Charan Pradhan
Treasurer

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

Rajendra Meher
Secretary
Secretary
Youth Council for Dev. Alternatives (YCDA)
Baunsuni, Boudh

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA
YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022			
		Amount (Rs)	Amount (Rs)
	SCHEDULE	F.Y.2021-22	F.Y.2020-21
I. INCOME			
Grants	[06]	4,67,40,578.29	4,07,39,601.69
Donation		-	-
Bank Interest		6,23,954.00	4,40,851.00
Other Receipts-General Fund		10,86,451.00	11,78,510.00
Reimbursement -General Fund		-	11,140.00
TOTAL Rs.		4,84,50,983.29	4,23,70,102.69
II. EXPENDITURE			
Relief to the Poor			
Programme Expenditures	[08]	3,40,44,563.36	2,69,80,292.00
Administrative Expenditures		68,37,453.58	53,74,237.98
Education			
Programme Expenditures	[08]	16,18,704.00	27,41,732.00
Administrative Expenditures		13,07,274.00	12,22,156.00
Medical Relief			
Programme Expenditures	[08]	20,53,679.00	62,13,866.00
Administrative Expenditures		4,14,394.00	11,74,867.00
Non-Recurring Cost			
Depreciation	[03]	29,41,255.00	19,90,659.00
TOTAL Rs.		4,94,82,376.84	4,60,07,084.82

III. EXCESS OF INCOME OVER EXPENDITURE

[I - II]

(10,31,393.55)

(36,36,982.13)

IV. EXCESS OF INCOME OVER EXPENDITURE
 TRANSFERRED TO GENERAL FUND

(10,31,393.55)

(36,36,982.13)

Significant Accounting Policies and Notes to Accounts

[09]

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

As per our report of even date [Form 10B Attached]

For & on behalf of:

S. Sahoo & Co.
 Chartered Accountants
 FR No. 322952E

For and On Behalf of:

Youth Council for Development Alternatives (YCDA)

CA (Dr.) Subhajit Sahoo, FCA, LLB
 Partner
 M No. 057426
 Place : New Delhi
 Date : 23.09.2022



Gouranga Charan Pradhan
 Treasurer

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

Rajendra Meher
 Secretary

Secretary
 Youth Council for Dev. Alternatives
 Baunsuni, Boudh

* Bank Interest Earned on Grant Funds has been allocated to the grants funds (Refer - Schedule-7)

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA
YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD FROM 1ST APRIL 2021 TO 31ST MARCH 2022			
	SCHEDULE	Amount(Rs.) F.Y.2021-22	Amount(Rs.) F.Y.2020-21
RECEIPTS			
Opening Balance			
Cash in Hand		6,601.00	16,340.00
Cash at Bank		1,11,05,198.46	1,09,70,880.42
Tax Deducted at Source		7,840.00	7,840.00
Grants		4,94,91,274.15	4,37,26,405.52
Bank Interest		6,23,954.00	4,40,851.00
FC Proj.-Audit Fees received		75,000.00	15,000.00
Other Receipts - General Fund		10,11,451.00	11,63,510.00
Reimbursement -General Fund		-	11,140.00
Sale of Vehicle		-	15,000.00
TDS Refund Received		38,780.00	76,860.00
Loans & Advances		45,40,112.00	31,03,550.00
Professional Tax		600.00	-
TOTAL Rs.		6,69,00,810.61	5,95,47,376.94
PAYMENT			
Relief to the Poor			
Programme Expenditures	[08]	3,40,44,563.36	2,63,62,580.00
Administrative Expenditures		68,37,453.58	53,74,237.98
Education			
Programme Expenditures	[08]	16,18,704.00	27,41,732.00
Administrative Expenditures		13,07,274.00	12,22,156.00
Medical Relief			
Programme Expenditures	[08]	20,53,679.00	62,13,866.00
Administrative Expenditures		3,68,794.00	11,74,867.00
Non-Recurring Cost		29,41,255.00	19,90,659.00
Previous Year Liabilities Paid			
Loans & Advances Paid		25,46,855.00	25,34,297.00
Refund of Unspent Grant		4,871.00	1,81,717.50
TDS deducted by the Agency		1,37,189.00	13,913.00
Sub Granting		-	6,17,712.00
Cash & Bank Balance c/d			
Cash in Hand		8,951.00	6,601.00
Cash at Bank :		1,50,23,381.67	1,11,05,198.46
TDS Deducted at Source		7,840.00	7,840.00
TOTAL Rs.		6,69,00,810.61	5,95,47,376.94

Significant Accounting Policies and Notes to Accounts

[09]

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

As per our report of even date [Form 10B Attached]

For & on behalf of:

S. Sahoo & Co.
Chartered Accountants
FR No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426
Place : New Delhi
Date : 23.09.2022
UDIN:



For & on behalf of:

Youth Council for Development Alternatives (YCDA)

Gouranga Charan Pradhan
Treasurer

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

Rajendra Meher
Secretary

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

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA

Schedules forming part of Balance Sheet		
	F.Y.2021-22	F.Y.2020-21
<u>SCHEDULE [01] : GENERAL FUND</u>		
Opening Balance	26,01,898.68	62,38,880.81
Less: Transferred to Corpus Fund	-	-
Add: Excess of Income Over Expenditure	-	-
Transferred from Income & Expenditure Account	(10,31,393.55)	(36,36,982.13)
	15,70,505.13	26,01,898.68
<u>SCHEDULE [02] : CORPUS FUND</u>		
Opening Balance	1,71,892.00	-
Re-Grouped from Secured Loans	-	69,429.00
Add: Transfer from Corpus Fund	-	1,02,463.00
	1,71,892.00	1,71,892.00
<u>SCHEDULE [04] : OTHER CURRENT ASSETS</u>		
Security Deposit (Tel.)	2,500.00	2,500.00
Security Deposit (Elect.)	1,045.00	1,045.00
Tax Deducted at Source	1,04,655.00	6,246.00
Caution Money to Janasikhsyan Santha	40,200.00	40,200.00
Advance Rent	16,000.00	16,000.00
Grant-In-Aid Receivable	15,90,432.01	32,27,712.00
Total	17,54,832.01	32,93,703.00
<u>SCHEDULE [05] : CASH & BANK BALANCE</u>		
Cash in Hand :		
National Projects	7,951.00	1,026.00
Foreign Projects	1,000.00	5,575.00
Cash at Bank :		
National Projects	1,11,18,401.22	41,84,450.78
Foreign Projects	39,04,980.45	69,20,747.68
	1,50,32,332.67	1,11,11,799.46
<u>SCHEDULE [06] : GRANTS</u>		
Opening Balance of Unspent Grant	1,02,31,654.31	64,49,959.98
Unspent Balance Transferred from General Fund	-	-
Add: Grant Received During the year		
Foreign Projects	1,25,78,524.15	2,23,81,636.52
National Projects	3,69,12,750.00	2,13,44,769.00
Total Grant-In-Aid during the financial year (2021-22)	4,94,91,274.15	4,37,26,405.52
Less: Grant Unspent at the end of the Year	1,13,40,199.18	1,02,31,654.31
Foreign Projects	35,44,873.71	65,27,743.14
National Projects	77,95,325.47	37,03,911.17
Less: Grant Receivable at the Beginning of the Year as per last audit report	32,27,712.00	22,51,104.00
Foreign Projects	17,45,044.00	4,02,865.00
National Projects	14,82,668.00	18,48,239.00
Add: Grant Receivable at the of end the financial year 2020-21	15,90,432.01	32,27,712.00
Foreign Projects	10,70,774.01	17,45,044.00
National Projects	5,19,658.00	14,82,668.00
Less: Grant-In-Aid refunded during the year	4,871.00	1,81,717.50
TOTAL Rs.	4,67,40,578.29	4,07,39,601.69
<u>SCHEDULE [07] : Other Current Liabilities</u>		
Foreign Projects	10,82,414.00	17,88,964.00
National Projects	48,24,326.00	20,78,319.00
Total	59,06,740.00	38,67,283.00



YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA

SCHEDULE [08] : Expenditures		
Relief to the Poor		
Programme Expenditures		
Foreign Projects		
YCDA Resource Centre	16,93,073.00	30,52,886.00
Foster Care For Orphan Children	4,000.00	15,791.00
Alternative Form Of Child Care Or The Children Without Parental Care/SKN	37,12,506.00	27,86,174.00
Alternatives Forms of Child Care/ Welfare of Children/SRHR	8,38,798.00	4,10,286.00
LWB/Foster Care	15,79,580.00	9,04,343.00
LWB-COVID-CCI	51,383.00	11,02,104.00
COVID-WLDEGANZEN	77,696.00	12,27,041.00
LWB-COVID	2,88,009.00	4,29,484.00
Global Giving	15,11,474.00	1,91,352.00
Kid's Rights Changemakers Program	-	3,28,421.00
Welfare of Children/Integrated Child Protection/CIAI	-	28,78,698.00
A Family Base Alternative Care Model	-	29,000.00
LWB/FANI	-	67,215.00
SELCO FOUNDATION	-	9,91,125.00
COVID-UMMID	-	72,875.00
Sub Total of FC	97,56,519.00	1,44,86,795.00
National Projects		
Promotion Of Agriculture Production Clusters(APCs) / BRLF	20,78,900.00	12,21,000.00
Promotion Of Millets In Tribal Areas/Millet Mission	16,82,860.00	9,07,000.00
Livelihood/APPI	43,54,083.36	26,35,555.00
E-Shakti Programme/ NABARD	80,11,764.00	9,72,509.00
MGNREGS Prog.	12,95,500.00	2,04,500.00
MEDP/NABARD	3,39,185.00	64,924.00
ANGAN Trust	94,000.00	1,24,000.00
COVID/APPI	42,26,353.00	22,38,293.00
Digital Sakhi Program In Odisha/Sewa Bharat	7,46,550.00	2,08,302.00
Child Line/ Child Line Foundation India	5,29,349.00	3,20,490.00
HDFC	9,15,000.00	-
General Fund	14,500.00	-
ASHA Training/NHM	-	1,13,708.00
Computer Base Functional Literary/Tcs	-	2,95,800.00
FANI/BNI	-	80,640.00
Promotion of SHGs/NABARD	-	3,08,004.00
COVID/UNDP	-	5,41,900.00
Family Community Based Care For Prevention / Unicef	-	16,39,160.00
Sub Total of Non-FC	2,42,88,044.36	1,18,75,785.00
Total	3,40,44,563.36	2,63,62,580.00
Administrative Expenditures		
Foreign Projects		
YCDA Resource Centre	8,02,888.00	9,64,536.00
Alternative Form Of Child Care Or The Children Without Parental Care/SKN	11,27,251.00	10,91,843.00
Alternatives Forms of Child Care/ Welfare of Children/SRHR	2,25,204.00	85,485.00
Organization Fund	2,39,693.38	1,02,292.80
Welfare of Children/Integrated Child Protection/CIAI	-	4,23,964.00
SELCO FOUNDATION	-	20,000.00
LWB-COVID	-	17,500.00
Sub Total of FC	23,95,036.38	27,05,620.80



YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA

National Projects		
Promotion Of Agriculture Production Clusters(APCs) /BRLF	8,59,458.50	4,80,066.00
Promotion Of Millets In Tribal Areas/Millet Mission	3,95,221.72	1,80,088.50
Livelihood/ APPI	10,65,329.00	4,85,445.00
COVID/ APPI	88,397.00	61,707.00
Child Line/Child Line Foundation India	38,936.00	20,563.00
General Fund	8,56,492.86	7,45,617.68
E-Shakti Programme/ NABARD	5,06,643.00	
MEDP/NABARD	15,600.00	
ANGAN Trust	56,000.00	76,000.00
HDFC	5,60,339.12	
Family Community Based Care For Prevention / Unicef	-	3,14,793.00
Computer Base Functional Literary/Tcs	-	1,24,337.00
Promotion of SHGs/NABARD	-	1,80,000.00
Sub Total of Non-FC	44,42,417.20	26,68,617.18
Total	68,37,453.58	53,74,237.98
Education		
Foreign Projects		
Programme Expenditures		
Star School(Quality Education)	11,84,250.00	39,750.00
CAFO	3,37,638.00	2,47,953.00
ACC International Inc	96,816.00	-
LWB/Special Project Plan	-	20,785.00
Save The Children/Child Care Education	-	24,33,244.00
Total	16,18,704.00	27,41,732.00
Administrative Expenditures		
Foreign Projects		
Star School(Quality Education)	9,86,007.00	4,60,611.00
CAFO	3,21,267.00	2,34,563.00
Save The Children/Child Care Education	-	5,26,982.00
Total	13,07,274.00	12,22,156.00
Medical Relief		
Foreign Projects		
Programme Expenditures		
Community Mental Health	28,500.00	1,15,587.00
	28,500.00	1,15,587.00
National Projects		
Community Mental Health /BNI	6,07,969.00	3,04,615.00
APPI	14,17,210.00	57,93,664.00
	20,25,179.00	60,98,279.00
Total	20,53,679.00	62,13,866.00
Administrative Expenditures		
Foreign Projects		
Community Mental Health	1,000.00	6,010.00
	1,000.00	6,010.00
National Projects		
APPI	3,67,794.00	11,68,857.00
	3,67,794.00	11,68,857.00
Total	3,68,794.00	11,74,867.00



YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES(YCDA)
BAUNSUNI,BOUDH,ODISHA,INDIA

SCHEDULE : 3

FIXED ASSETS AND DEPRECIATION FOR THE FINANCIAL YEAR 2021-22.

SCHEDULE - 3											
		Non-FC									
		Year : 2021-22									
SL NO.	PARTICULARS	Opening Balance	ADDITION DURING THE YEAR		DELETION DURING THE YEAR	TOTAL	DEPRECIATION			Total Depreciation	BALANCE 31.03.2022
			More than 180 Days	Less than 180 Days			%	More than 180 Days	Less than 180 Days		
1	Furniture & Fixture	1,60,592.23	-	-	-	1,60,592.23	10	16,059.22	-	16,059.22	1,44,533.01
2	Vehicle & Cycle	39,506.21	-	-	-	39,506.21	15	5,925.93	-	5,925.93	33,580.28
3	Plant & Machineries	61,744.73	-	-	-	61,744.73	15	9,261.71	-	9,261.71	52,483.02
4	Office Equipment	59,130.37	-	-	-	59,130.37	10	5,913.04	-	5,913.04	53,217.33
5	Computer & Printer	2,218.80	-	-	-	2,218.80	40	887.52	-	887.52	1,331.28
6	land	2,50,854.00	-	-	-	2,50,854.00	-	-	-	-	2,50,854.00
7	Building	4,59,553.88	-	-	-	4,59,553.88	10	45,955.39	-	45,955.39	4,13,598.49
8	Books	17,736.00	-	-	-	17,736.00	0	-	-	-	17,736.00
9	Video Camera	17,836.95	-	-	-	17,836.95	15	2,675.54	-	2,675.54	15,161.41
10	Generator	16,621.72	-	-	-	16,621.72	15	2,493.26	-	2,493.26	14,128.46
11	Airconditioner	45,153.54	-	-	-	45,153.54	15	6,773.03	-	6,773.03	38,380.51
	Sub Total	11,30,948.43	-	-	-	11,30,948.43		95,944.64	-	95,944.64	10,35,003.79
1	Computer & Printer	12,90,988.00	2,66,700.00	1,92,000.00	-	17,49,688.00	40	6,23,075.20	38,400.00	6,61,475.20	10,88,212.80
2	Building	1,82,118.47	1,19,810.00	-	-	3,01,928.47	10	30,192.85	-	30,192.85	2,71,735.62
3	Plant & Machineries	18,178.10	-	93,879.00	-	1,12,057.10	15	2,726.72	7,040.93	9,767.64	1,02,289.46
4	Furniture & Fixture	1,19,981.82	96,302.00	2,51,835.00	-	4,68,118.82	10	21,628.38	12,591.75	34,220.13	4,33,898.69
5	Video Camera	13,727.50	-	-	-	13,727.50	15	2,059.13	-	2,059.13	11,668.38
6	Vehicle & Cycle	11,24,595.90	10,78,280.00	-	-	22,02,875.90	15	3,30,431.39	-	3,30,431.39	18,72,444.52
7	Audio Visual Equipme	-	86,260.00	-	-	86,260.00	15	12,939.00	-	12,939.00	73,321.00
8	Photocopier	-	50,100.00	-	-	50,100.00	15	7,515.00	-	7,515.00	42,585.00
9	Course Related Materi	-	2,94,331.00	2,43,263.00	-	5,37,594.00	15	44,149.65	-	44,149.65	4,93,444.35
10	CCTV	-	-	39,495.00	-	39,495.00	15	5,924.25	-	5,924.25	33,570.75
11	Inverter	-	-	22,000.00	-	22,000.00	15	3,300.00	-	3,300.00	18,700.00
12	Acquaguard	-	17,000.00	-	-	17,000.00	15	2,550.00	-	2,550.00	14,450.00
	TOTAL	27,49,589.79	20,08,783.00	8,42,472.00	-	56,00,844.79	-	10,86,491.55	58,032.68	11,44,524.23	44,56,320.56
G. Total		38,80,538.22	20,08,783.00	8,42,472.00	-	67,31,793.22	-	11,82,436.19	58,032.68	12,40,468.87	54,91,324.35

SCHEDULE - 2											
		FC									
		Year : 2021-22									
SL NO.	PARTICULARS	Opening Balance	ADDITION DURING THE YEAR		DELETION/ Adj DURING THE YEAR	TOTAL	DEPRECIATION			Total Depreciation	BALANCE 31.03.2022
			More than 180 Days	Less than 180 Days			%	More than 180 Days	Less than 180 Days		
1	Furniture & Fixture	1,44,511.33	-	-	-	1,44,511.33	10	14,451.13	-	14,451.13	1,30,060.20
2	Vehicle & Cycle	3,80,488.12	-	-	-	3,80,488.12	15	57,073.22	-	57,073.22	3,23,414.90
3	Plant & Machineries	2,26,074.58	-	-	-	2,26,074.58	15	33,911.19	-	33,911.19	1,92,163.39
4	Office Equipment	70,374.29	-	-	-	70,374.29	10	7,037.43	-	7,037.43	63,336.86

5	Computer & Printer	14,421.92	-	-	14,421.92	40	5,768.77	-	5,768.77	8,653.15
6	land	-	-	-	-	-	-	-	-	-
7	Building	4,00,710.01	-	-	4,00,710.01	10	40,071.00	-	40,071.00	3,60,639.01
8	Books	27,720.00	-	-	27,720.00	0	-	-	-	27,720.00
9	Video Camera	60,051.60	-	-	60,051.60	15	9,007.74	-	9,007.74	51,043.86
10	Generator	-	-	-	-	15	-	-	-	-
11	Airconditioner	11,925.23	-	-	11,925.23	15	1,788.78	-	1,788.78	10,136.45
Sub Total		13,36,277.08	-	-	13,36,277.08	-	1,69,109.26	-	1,69,109.26	11,67,167.82
1	Furniture & Fixture	70,814.62	-	-	70,814.62	10	7,081.46	-	7,081.46	63,733.16
2	Office Equipment	85,675.33	-	-	85,675.33	10	8,567.53	-	8,567.53	77,107.80
3	Video Camera	20,848.01	-	-	20,848.01	15	3,127.20	-	3,127.20	17,720.81
4	Airconditioner	1,24,604.42	-	-	1,24,604.42	15	18,690.66	-	18,690.66	1,05,913.76
5	Computer & Printer	7,128.00	-	-	7,128.00	40	2,851.20	-	2,851.20	4,276.80
6	Vehicle & Cycle	4,50,618.38	-	90,000.00	5,40,618.38	15	67,592.76	6,750.00	74,342.76	4,66,275.62
TOTAL		7,59,688.76	-	90,000.00	8,49,688.76	-	1,07,910.82	6,750.00	1,14,660.82	7,35,027.94
G. Total		20,95,965.84	-	90,000.00	21,85,965.84	-	2,77,020.08	6,750.00	2,83,770.08	19,02,195.76

SCHEDULE - 3 Consolidated Year : 2021-22

SL NO.	PARTICULARS	Opening Balance	ADDITION DURING THE YEAR		DELETION DURING THE YEAR	TOTAL	DEPRECIATION			Total Depreciation	BALANCE 31.03.2021
			More than 180 Days	Less than 180 Days			%	More than 180 Days	Less than 180 Days		
1	Furniture & Fixture	3,05,103.56	-	-	-	3,05,103.56	10	30,510.36	-	30,510.36	2,74,593.20
2	Vehicle & Cycle	4,19,994.33	-	-	-	4,19,994.33	15	62,999.15	-	62,999.15	3,56,995.18
3	Plant & Machineries	2,87,819.31	-	-	-	2,87,819.31	15	43,172.90	-	43,172.90	2,44,646.41
4	Office Equipment	1,29,504.66	-	-	-	1,29,504.66	10	12,950.47	-	12,950.47	1,16,554.19
5	Computer & Printer	16,640.72	-	-	-	16,640.72	40	6,656.29	-	6,656.29	9,984.43
6	land	2,50,854.00	-	-	-	2,50,854.00	-	-	-	-	2,50,854.00
7	Building	8,60,263.89	-	-	-	8,60,263.89	10	86,026.39	-	86,026.39	7,74,237.50
8	Books	45,456.00	-	-	-	45,456.00	0	-	-	-	45,456.00
9	Video Camera	77,888.55	-	-	-	77,888.55	15	11,683.28	-	11,683.28	66,205.27
10	Generator	16,621.72	-	-	-	16,621.72	15	2,493.26	-	2,493.26	14,128.46
11	Airconditioner	57,078.77	-	-	-	57,078.77	15	8,561.82	-	8,561.82	48,516.95
TOTAL		24,67,225.51	-	-	-	24,67,225.51	-	2,65,053.90	-	2,65,053.90	22,02,171.61
1	Computer & Printer	12,98,116.00	2,66,700.00	1,92,000.00	-	17,56,816.00	40	6,25,926.40	38,400.00	6,64,326.40	10,92,489.60
2	Building	1,82,118.47	1,19,810.00	-	-	3,01,928.47	10.00	30,192.85	-	30,192.85	2,71,735.62
3	Furniture & Fixture	1,90,796.44	96,302.00	2,51,835.00	-	5,38,933.44	20.00	28,709.84	12,591.75	41,301.59	4,97,631.85
4	Office Equipment	85,675.33	-	-	-	85,675.33	10	8,567.53	-	8,567.53	77,107.80
5	Video Camera	34,575.51	-	-	-	34,575.51	15	3,127.20	-	3,127.20	29,389.18
6	Plant & Machineries	18,178.10	-	93,879.00	-	1,12,057.10	15.00	2,726.72	7,040.93	9,767.64	1,02,289.46
7	Airconditioner	1,24,604.42	-	-	-	1,24,604.42	15	18,690.66	-	18,690.66	1,05,913.76
8	Vehicle & Cycle	-	-	90,000.00	-	90,000.00	-	-	-	-	-
Sub Total		19,34,064.27	4,82,812.00	6,27,714.00	-	26,44,590.27	-	3,98,024.14	6,750.00	4,04,774.14	23,38,720.14
G.Total		44,01,289.78	4,82,812.00	6,27,714.00	-	55,11,815.78	-	13,81,019.25	64,782.68	14,45,801.93	40,66,013.85



YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES

Schedules forming parts of the Financial Statements 2021-22

Notes to Financial Statements

1. Background

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES is incorporated as a society and has its office in Boudh, Odisha registered under Societies Registration Act, 1960.

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES is registered under Section 12A of the Income Tax Act, 1961.

Further, YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES has been granted registration/renewal from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 2010 to accept specified foreign contributions bearing registration No. 105010025.

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES receives funds for development of oppressed masses in the society with a group of experienced and trained social workers. The Head Office of the organization is situated at Baunsuni village of Boudh district and regional and state office respectively at Bolangir and Bhubaneswar.

The major thrust of the organization is to implement various demonstration projects for its target group in the area for bring change in the situation and initiate actions to replicate the best practices in other areas. We work in collaboration with Government, various statutory bodies and INGOs in reaching to the desired result.

2. Basis of Preparation

The financial statements of YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES have been prepared under the historical cost convention on the cash basis of accounting in accordance with the Generally Accepted Accounting Principles ("GAAP") in India. These financial statements comply with the Accounting Standards notified by the Central Government to the extent applicable.

2.1 Summary of Significant accounting policies

(a) Use of estimates

The preparation of financial statements in conformity with the accounting policies described below requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amounts of expenses and related incomes. Actual results could differ from those estimated. Any revision to accounting estimates is recognised prospectively in current and future periods. As such there is no event which requires such disclosure or presentation.

(b) Tangible Fixed assets

Fixed assets are stated at historical cost. The cost of fixed assets includes taxes, duties, freight and other incidental expenditure related to acquisition and installation.



YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES
Schedules forming parts of the Financial Statements 2021-22

(c) Depreciation

Depreciation is provided on all fixed assets at the rates applicable to arrive at the Written Down Value so as to present the Fixed Assets to give a True and Fair view of the Fixed Assets.

(d) Provisions and contingent liabilities and contingent assets

A provision is created when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. When there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are neither recognised nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

(e) Contributions received and income recognition.

Grants are contributions received from Foreign and Indian sources. It collectively assists the projects in meeting their program goals and objectives.

(f) Expenditure

YOUTH COUNCIL FOR DEVELOPMENT ALTERNATIVES implements its programmes for strengthening marginalized communities through creative activities.

- (g) Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix - I to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixture	10%
Computer	40%
Other Office Equipment	15%

- (h) Bank Interest:** Interest earned on savings bank is reflected under the Income & Expenditure Account. The interest received is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2021 to 31.03.2022 in the savings bank account.
- (i) Project Fund:** Project fund has been shown in the financial statement for the year 2020-21 due to which there was regrouping.
- (j) Payment to Board Members:** Payment was made from FC funds to Rajender Meher (Board Member) of a sum of Rs. 12,26,458/- and Gourang Charan Pradhan (Board Member) of a sum of Rs. 82,000/- during the financial year 2021-22.

(k) NOTES TO ACCOUNTS

1. Previous year figures have been re-grouped to the extent possible.


2. Pending Legal Case/Contingent Liabilities: It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against **Youth Council for Development Alternatives**.

3. The Organization is registered under:

- a) The organization is a Society registered under the provisions of Societies Registration Act
- b) Under section 12A of the Income Tax Act, 1961 vide registration No. 29/97-98 dated 01.04.1997. The organization has submitted the Income Tax Return for the financial year 2020-21 before the due date and renewed vide Unique Registration Number AAATY0312PE19973 dated 24.09.2021.
- c) Under section 80G of the Income Tax Act, 1961 vide registration No. 147/09-10/2010-11 dated 01.06.2010 and renewed vide Unique Registration Number AAATY0312PF20219 dated 24.09.2021.
- d) FCRA vide registration no. – 105010025 and renewal dated 18.12.2021 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.
- e) PAN of the Organization is AAATY0312P
- f) TAN of the organization is BBNY00011E

For & on behalf of
S.Sahoo & Co.
Chartered Accountants
FRN: 322952E

For & on behalf of:
Youth council for development alternative


CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No: 057426




Mr. Rajendra Meher
Secretary

Secretary
Youth Council for Dev. Alternatives
Baunsuni, Boudh, Odisha


Mr. Gouranga Pradhan
Treasurer

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

Place: New Delhi
Date: 23.09.2022