

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **YOUTH FOR SOCIAL DEVELOPMENT (YSD)**, 9th **GOVINDA VIHAR NEAR RUBY EYE HOSPITAL, LOCHAPADA, BERHAMPUR, GANJAM, ODISHA-760001** for the year ending 31st March 2026 and also audited the annexed Income & Expenditure and Receipts and Payments for year ended that date. These financial statements are the responsibility of the Trust Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standard 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 the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We further report that;

- A. We have obtained all the information's and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- B. The Organization has been maintained proper books of account and others records as per Rule 17AA of Income Tax Rule 1962.
- C. The Balance Sheet and Income & Expenditure account dealt with by this report are in agreement with the books of account.
- D. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of the Balance Sheet, of the state of affair of the organization as at 31st March 2026 and

In the case of Income & Expenditure Account, Excess of Expenditure Over Income of the year ending on that date.

FOR A.C. BEHERA & CO.
(Chartered Accountants)
Firm RGN-327945E



CA. ALEKHA C. BEHERA
M.No-300151, Partner
Place: Bhubaneswar
Date: 30.07.2026
UDIN: 26300151UCYUET9910



YOUTH FOR SOCIAL DEVELOPMENT (YSD)
(A REGD. NON PROFIT ORGANIZATION)

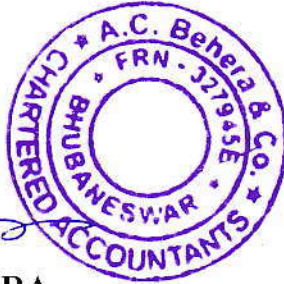
9th GOVINDA VIHAR NEAR RUBY EYE HOSPITAL, LOCHAPADA, BERHAMPUR, GANJAM, ODISHA-760001

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2026

PARTICULARS	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<u>SOURCES OF FUNDS</u>			
Unutilised Grants	I	25,44,328.21	25,76,416.24
Capital Account	II	38,01,278.64	49,78,418.68
<u>Current Liabilities & Provisions</u>	VIII		
Expenses Payable		5,68,935.00	6,50,301.00
Unsecured Loan (2021-22)		24,98,674.38	24,98,674.38
TOTAL		94,13,216.23	1,07,03,810.30
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>	IX		
Gross Block		16,56,296.85	25,32,823.85
Less : Depreciation		2,68,275.00	-
Net Block		13,88,021.85	25,32,823.85
<u>Investments</u>	IV	41,81,332.00	38,74,326.00
<u>Current Assets, Loans & Advances</u>			
Cash and Bank Balances	V	25,64,716.44	29,92,148.51
Other Current Assets	VI	89,992.35	50,060.35
Loans and Advances	VII	11,89,153.59	12,54,451.59
		38,43,862.38	42,96,660.45
TOTAL		94,13,216.23	1,07,03,810.30

The Schedules referred to above form an integral part of the financial statement

As Per Our Report Of Even Date
for A.C. BEHERA & CO.
CHARTERED ACCOUNTANTS
FIRM REGD NO-327945E



SECRETARY

Biblu Prasad Sahu.

CA. ALEKHA C. BEHERA
M.N-300151, PARTNER

Place : Bhubaneswar
Date : 30.07.2026

UDIN: 26300151UCYUET9910

FOR YOUTH FOR SOCIAL DEVELOPMENT



YOUTH FOR SOCIAL DEVELOPMENT (YSD)
(A REGD. NON PROFIT ORGANIZATION)

9th GOVINDA VIHAR NEAR RUBY EYE HOSPITAL, LOCHAPADA, BERHAMPUR, GANJAM, ODISHA-760001

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

Sl.No	Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
I	INCOME		
	<u>FCRA Grant-in-Aid</u>		
	Foreign Contribution Grant-in-Aid	31,13,095.00	29,88,103.83
	FCRA Interest	34,955.00	-
	<u>General Grant-in-Aid:</u>		
	Financial and Digital Literacy Programme, Sahamati Foundation	1,00,000.00	97,813.88
	Niranthara Classic Cohort-2, Dhvani Foundation	2,94,523.00	34,828.00
	Social Protection for Children_ Unicef-India	17,93,860.00	58,29,075.00
	Strengthen Local Governance & Welfare, Azim	40,52,130.00	41,01,020.12
	Premji Foundation 2023-24	-	36,18,009.00
	Child Friendly District, DMF, Sundargarh	13,16,130.00	20,59,650.00
	Donation	75,692.00	37,717.00
	Bank Interest UBI General	-	5,600.00
	Discount Received	-	15,817.00
	Interest Received from Income Tax	28,100.00	1,32,800.00
	Members Contribution	1,44,000.00	1,44,000.00
	Membership Fees	-	2,50,040.00
	FD Interest (2024-25)	-	558.00
	YSD FD Interest FY: 2024-25	34,459.00	3,83,151.75
	Community Radio Station	29,538.00	-
	Atma Accelerator Partnership	46,310.00	-
	IT Refund	89,460.00	-
	Received from Unicef	3,36,938.00	-
	FD Interest (2025-26)	32,088.03	-
	Excess Grant		
	Total Income	1,15,21,278.03	1,96,98,183.58
II	EXPENDITURE		
	<u>FCRA Expenses</u>		
	Foreign Contribution Programme Expenditure	30,68,542.56	30,12,552.99
	FCRA Bank Charges	9,420.48	-
	<u>General Expenses</u>		
	Financial and Digital Literacy Programme, Sahamati Foundation	1,93,183.46	1,06,813.88
	Niranthara Classic Cohort-2, Dhvani Foundation	2,44,655.00	34,828.00
	Social Protection for Children, Unicef-India	16,73,619.00	59,20,952.00
	Unicef-India Phase-1	-	917.00
	Strengthen Local Governance & Welfare, Azim Premji Foundation 2023-24	42,35,433.52	41,68,692.12
	YSD General Expenses	19,03,697.86	27,50,149.00
	Child Friendly District, DMF-Sundargarh	-	4,920.00
	Accounts and Audit	-	5,925.00
	Book, Newspaper and Magazine	-	61,360.00
	Collaboration and Organization Development	-	20,155.00
	Electricity, Telephone and Water Bill	-	1,820.00
	Miscellaneous Expenses	-	10,070.00
	Monthly Review Meeting	-	59,168.00
	Office Rent and Staff Accommodation	-	4,000.00
	Photography and Translation	-	1,838.00
	Postage and Courier	-	11,755.00
	Printing and Stationary	-	17,535.00
	Repairing and Maintenance	-	21,411.00
	Software and Website Development	-	2,02,764.00
	Staff Salary	-	21,120.00
	Internship Expenses	-	93,152.00
	Travel, Transport and Vehicles	-	-



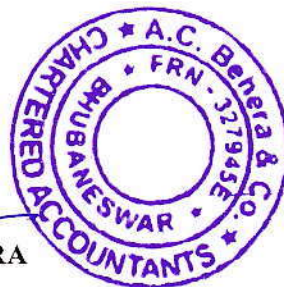
YSD Contribution Education IDRF	-	1,95,994.00
YSD Contribution Education The Morimura Fund	-	58,218.00
YSD Contribution, OD Dhvani Foundation	-	1,92,000.00
Annual Staff Re-Treat	-	56,000.00
Climate Disaster Response Programme	-	29,319.00
Environment Day Celebration	-	4,200.00
Kishori Shakti Empowering Adolescents in Berhampur	-	15,060.00
Quality Education for All	-	91,010.00
Training and Capacity Development	-	1,12,990.88
Urban Governance and Development	-	13,590.00
YSD Contribution S Protection Unicef-India	-	4,17,139.00
Admin Charges 1% for EPF & ESI	-	18,621.00
Bank Charges UBI General	4,765.19	5,700.58
Consultancy Fees	-	8,000.00
Employer Contribution to EPF	-	21,240.00
Employer Contribution to ESI	-	19,117.00
YSD General (PT)	-	2,500.00
Income Tax Payment	-	11,903.00
Community Radio Station	19,000.00	15,32,607.00
Paid to Atma Education for Organisational Development	35,640.00	-
Paid to Dhvani Foundation for Organisational Development	50,000.00	-
Tender Deposit to Odisha Biodiversity Board	5,000.00	-
Capacity Strenghtneing Cost towards Unicef	89,460.00	-
Other Liabilities Paid	-	-
Asset Discarded	8,97,726.00	-
Depreciation	2,68,275.00	-
Total Expenditure	1,26,98,418.07	1,93,37,107.45
III Surplus / (Deficit) during the Year (I-II)	-11,77,140.04	3,61,076.13

The Schedules referred to above form an integral part of the financial statement

As Per Our Report Of Even Date
for A.C. BEHERA & CO.
CHARTERED ACCOUNTANTS
FIRM REGD NO-327945E

Alekha C. Behera

CA. ALEKHA C. BEHERA
M.N-300151, PARTNER
Place : Bhubaneswar
Date : 30.07.2026



SECRETARY

Bibhu Praxael Sahu

FOR YOUTH FOR SOCIAL DEVELOPMENT



YOUTH FOR SOCIAL DEVELOPMENT (YSD)
(A REGD. NON PROFIT ORGANIZATION)

9th GOVINDA VIHAR NEAR RUBY EYE HOSPITAL, LOCHAPADA, BERHAMPUR, GANJAM, ODISHA-760001

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
RECEIPTS			
<u>Cash and Bank Balances as on 1st April 2025</u>	V		
Cash in Hand		990.86	2,002.86
Cash at Bank		29,91,157.65	25,55,354.94
<u>FCRA Fund Received</u>			
Quality Education (FLN) IDRF, USA		20,70,273.00	16,69,856.00
Responses to Cyclone Dana, IDRF, USA		-	8,15,673.16
Establishing to Community learning & Support Centre (Morimura Fund), USA		8,47,801.00	-
Girls not Bride		1,95,021.00	-
Odisha Trai Train Tragedy Response, IDRF, USA		-	-
YSD General Fund		-	4,296.84
<u>Bank Interest of FCRA</u>			
UBI SB A/c No- 1311		33,795.00	41,979.00
SBI SB A/c No- 2271		1,160.00	1,215.00
<u>General Grant-In-Aid Received</u>			
Financial & Digital Literacy Programme, Sahamati Foundation		1,00,000.00	2,00,000.00
Niranthara Classic Cohort-2, Dhvani Foundation		2,94,523.00	36,000.00
Social Protection for Children, Unicef-India		18,58,288.00	60,18,124.00
Strengthen Local Governance & Welfare Azim Premji Foundation		40,72,000.00	42,99,000.00
Child Friendly District, DMF-Sundargarh		-	36,18,009.00
Loan from Child Friendly District		-	8,33,625.00
<u>Silkcity Radio FM 88.4</u>			
Radio Broadcasting		14,459.00	-
Received from YSD General		20,000.00	-
<u>Bank Interest YSD general</u>			
UBI SB A/c No- 6692		11,065.00	37,717.00
UBI SB A/c No- 2147		8,002.00	33,742.00
UBI SB A/c No- 0988		56,552.00	62,560.00
UBI SB A/c No- 3547		73.00	-
FD Interest		-	3,09,162.00
<u>General Receipts</u>			
Donation		13,06,130.00	20,59,650.00
Atma Accelerator Partnership		29,538.00	-
IT Refund		46,310.00	15,623.00
Members Contribution		28,100.00	1,32,800.00
Membership Fees		1,44,000.00	1,44,000.00
Discount Received		-	5,600.00
Received from Unicef		89,460.00	-
Current Liabilities as per last year		-	6,04,101.00
Bank Guarantee, DMF, Sundargarh		-	2,00,000.00
DD, DMF Sundargarh		-	50,000.00
Fixed Deposit with Interest (2021-22)		-	15,11,707.00
Fixed Deposit (2022-23)		-	1,44,000.00
Fixed Ddeposit (2022-23)		-	7,28,740.00
TDR DMF Sundargarh		-	3,80,175.00
TDS Receivable		-	3,96,296.00



TOTAL		1,42,18,698.51	2,69,11,008.80
PAYMENTS			
<u>FCRA Programme Expenses</u>			
Quality Education (FLN) IDRF, USA		18,75,442.00	15,99,319.13
Responses to Cyclone Dana, IDRF, USA		97,150.68	7,24,277.33
Establishing to Community learning & Support Centre (Morimura Fund), USA		8,68,241.10	6,09,347.51
Girls not Bride		1,93,492.47	
Odisha Trai Train Tragedy Response, IDRF, USA		59,193.31	79,609.02
YSD General Fund		-	4,296.84
		9,420.48	
<u>FCRA Bank Charges</u>			
<u>General Programme Expenses</u>			
Financial & Digital Literacy Programme, Sahamati Foundation		2,02,183.46	1,06,813.88
Niranthara Classic Cohort-2, Dhvani Foundation		2,44,655.00	34,828.00
Social Protection for Children, Unicef-India		17,50,632.00	59,21,869.00
Strengthen Local Governance & Welfare Azim Premji Foundation		42,77,333.52	41,68,692.12
Child Friendly District, DMF-Sundargarh		-	27,50,149.00
Loan from Child Friendly District		-	
Silkcity Radio 88.4 FM		24,000.00	-
<u>General Expenses</u>			
YSD General Expenses	III	18,37,173.86	-
Paid to Alma Education for Organisational Development		35,640.00	-
Paid to Dhvani Foundation for Organisational Development 3		50,000.00	-
Tender Deposit to Odisha Biodiversity Board		5,000.00	-
Capacity Strenghtneing Cost towards Unicef		98,460.00	-
<u>General Bank Charges</u>			
UBI SB A/c No- 6692		2,945.64	-
UBI SB A/c No- 2147		59.00	-
UBI SB A/c No- 0988		1,754.93	-
UBI SB A/c No- 3547		5.62	-
Repayment of Outstanding Dues of DMF Sundargarh, Child-Friendly District		-	9,235.00
Audit Fees Paid		-	25,000.00
Child-Friendly District, DMF-Sundargarh		-	8,33,625.00
Accounts and Audit		-	4,920.00
Book, Newspaper and Magazine		-	5,925.00
Collaboration and Organization Development		-	61,360.00
Electricity, Telephone and Water		-	20,155.00
Miscellaneous Expenses		-	1,820.00
Monthly Review Meeting		-	10,070.00
Office Rent and Staff Accomodation		-	59,168.00
Photography and Translation		-	4,000.00
Postage and Courier		-	1,838.00
Printing and Stationary		-	11,755.00
Repairing and Maintainance		-	17,535.00
Software and Website Development		-	21,411.00
Staff Salary		-	2,02,764.00
Staff Salary Intern		-	21,120.00
Travel, Transport and Vehicles		-	93,152.00
YSD Contribution IDRF		-	1,95,994.00
YSD Contribution The Morimura Fund		-	58,218.00
YSD Contribution Dhvani Foundation		-	1,92,000.00
Annual Staff Re-Treat		-	56,000.00
Climate Disaster Response Programme		-	29,319.00
Environment Day Celebration		-	4,200.00
Kishori Shakti Empowering Adolescents in Berhampur		-	15,060.00
Quality Education for All		-	91,010.00
Training and Capacity Development		-	1,12,990.88
Urban Governance and Development		-	13,590.00
YSD Contribution Unicef-India		-	4,17,139.00
Admin Charges for EPF & ESI		-	18,621.00
Bank Charges UBI Gen		-	5,700.58



Consultancy Fees		-	8,000.00
Employer Contribution to EPF		-	21,240.00
Employer Contribution to ESI		-	19,117.00
YSD General (PT)		-	2,500.00
Income Tax Paid of Assessment		-	11,903.00
<u>Fixed Assets</u>	IX		
Home & Kitchen (The Morimura Fund)		-	5,900.00
Computer & Software (YSD General)		21,199.00	36,000.00
Electrical (YSD General)		-	10,349.00
Electronics (YSD General)		-	10,900.00
Furniture and Fixed Asset (YSD General)		-	17,490.00
<u>Loans & Advances (Asset)</u>			
Community Radio Station		-	15,32,607.00
Unicef- Loan & Advance		-	64,428.00
Receivable From APF		-	19,876.00
FD Interest Receivable FY-2024-25		-	2,20,521.00
TDS On FD Interest Receivable FY- 2024-25		-	25,060.00
<u>Fixed Deposits</u>			
Bank Guarantee -Community Radio Station (2024-25)		-	25,000.00
FD with Interest (2021-22)		-	15,11,707.00
Fixed Deposit (2022-23)		-	7,28,740.00
Fixed Deposite(2024-25)		-	10,33,625.00
<u>Cash and Bank Balances as on 31st March 2026</u>	V		
Cash in Hand		-	990.86
Cash at Bank		25,64,716.44	29,91,157.65
TOTAL		1,42,18,698.51	2,69,11,008.80

The Schedules referred to above form an integral part of the financial statement

As Per Our Report Of Even Date
for A.C. BEHERA & CO.
CHARTERED ACCOUNTANTS
FIRM REGD NO-327945E

[Signature]

CA. ALEKHA C. BEHERA
M.N-300151,PARTNER
Place : Bhubaneswar
Date : 30.07.2026



SECRETARY

Biblu Prasad Sahu

FOR YOUTH FOR SOCIAL DEVELOPMENT



YOUTH FOR SOCIAL DEVELOPMENT (YSD)
(A REGD. NON PROFIT ORGANIZATION)

9th GOVINDA VIHAR NEAR RUBY EYE HOSPITAL, LOCHAPADA, BERHAMPUR, GANJAM, ODISHA-760001

GRANTS UNUTILISED / RECEIVABLE FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH 2026

Funding Agency	Opening balance as on 01.04.2025		Transactions during the year				Closing balance as on 31.03.2026	
	Unutilised	Receivable	Income	Interest	Expenditure	Unspent / (Overspent)	Unutilised	Receivable
Grant from FCRA								
Odisha Trai Train Tragedy Response, IDRF, USA	57,570.52	-	-	1,634.01	59,204.53	-	-	-
Establishing to Community learning & Support Centre (Morimura Fund), USA	1,85,218.71	-	8,47,801.00	16,381.74	8,68,241.10	1,81,160.35	1,81,160.35	-
Quality Education (FLN) IDRF, USA	1,14,738.85	-	20,70,273.00	12,523.15	18,75,442.00	3,22,093.00	3,22,093.00	-
Responses to Cyclone Dana, IDRF, USA	93,900.19	-	-	3,256.10	97,156.29	-	-	-
Girls not Bride	-	-	1,95,021.00	-	1,93,492.47	1,528.53	1,528.53	-
YSD General								
Financial & Digital Literacy Programme, Sahamati Foundation	1,02,186.12	-	1,00,000.00	-	2,02,186.12	-	-	-
Niranthara Classic Cohort-2, Dhvani Foundation	1,172.00	-	2,94,523.00	-	2,44,655.00	51,040.00	51,040.00	-
Social Protection for Children, Unicef-India	2,41,624.00	-	18,58,288.00	8,002.00	17,50,632.00	3,57,282.00	3,57,282.00	-
Strengthen Local Governance & Welfare Azim Premji Foundation	17,80,005.85	-	40,72,000.00	56,552.00	42,77,333.52	16,31,224.33	16,31,224.33	-
YSD General Account	-	-	-	-	-	-	-	-
TOTAL	25,76,416.24	-	94,37,906.00	98,349.00	95,68,343.03	25,44,328.21	25,44,328.21	-



YOUTH FOR SOCIAL DEVELOPMENT (YSD)
(A REGD. NON PROFIT ORGANIZATION)

SCHEDULE - II

ORGANISATION FUND FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH 2026

Organisation Fund	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
Capital Account		
Opening Balance	49,78,418.68	46,17,345.55
Add: Surplus / (Deficit) During the year	-11,77,140.04	3,61,073.13
Closing Balance	38,01,278.64	49,78,418.68

SCHEDULE - III

GENERAL EXPENSES FORMING PART OF
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

PARTICULARS	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
Administrative Expenses	3,86,274.16	-
Community Radio Station	3,27,926.90	-
General Programme Expenses	8,67,423.00	-
Ysd Contribution for Unicef(Wash)	74,268.82	-
Ysd Contribution UNICEF	1,230.00	-
Admin Charges 1% for EPF & ESI	30,687.00	-
Bank Charges UBI Gen	2,942.98	-
CONSULTANCY FEES	13,000.00	-
Employer Contribution to Epf	73,404.00	-
Employer Contribution to ESI	42,207.00	-
EOI Processing Fees	2,000.00	-
TDS Interest Fees	13,310.00	-
YSD General (PT)	2,500.00	-
TOTAL GENERAL EXPENSES	18,37,173.86	-

As Per Our Report Of Even Date
for A.C. BEHERA & CO.
CHARTERED ACCOUNTANTS
FIRM REGD NO-327945E

(Signature)

CA. ALEKHA C. BEHERA
M.N-300151, PARTNER
Place : Bhubaneswar
Date : 30.07.2026



SECRETARY

(Signature)

FOR YOUTH FOR SOCIAL DEVELOPMENT



YOUTH FOR SOCIAL DEVELOPMENT (YSD) (A REGD. NON PROFIT ORGANIZATION) <u>SCHEDULE - IV</u> INVESTMENTS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2026		
Investments	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
Fixed Deposits with Scheduled Banks		
<u>Fixed Deposit as per last Account</u>		
Fixed Deposit (2024-25)	-	10,33,625.00
Fixed Deposit (2021-22)	-	15,11,707.00
Fixed Deposit (2022-23)	-	7,28,740.00
<u>Fixed Deposit Interest as per last Account</u>		
FD Interest	-	97,944.00
FD Interest	-	1,36,633.00
FD Interest (2023-24)	-	1,45,156.00
FD Interest (2024-25)	-	2,20,521.00
Fixed Deposit as on 31st March 2025	38,74,326.00	
Add: Interest Thereon	3,36,938	
Less: TDS Receivable	29,932	
	3,07,006.00	
TOTAL	41,81,332.00	38,74,326.00

<u>SCHEDULE - V</u> CASH AND BANK BALANCES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2026		
Cash and Bank Balances	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
Cash in hand		
<u>Foreign Contribution Account</u>		
- XXX	-	-
- YYY	-	-
- General Fund	-	-
<u>Local Contribution Account</u>		
- General Fund	-	990.86
Total Cash-In-hand	-	990.86
Balance in Saving Accounts with Scheduled Banks		
<u>Foreign Contribution Account</u>		
Union Bank of India, Courtpeta Berhampur, SB A/c No- 008510011401311	4,95,378.23	4,51,428.27
State Bank of India, New Delhi, SB A/c No- 40030532271	5,789.24	4,629.24
<u>YSD General Account</u>		
Union Bank of India, Berhampur SB A/c No- 520141001690988	16,29,469.40	17,80,005.85
Union Bank of India, Berhampur SB A/c No- 008512010002147	3,57,223.00	2,41,624.00
Union Bank of India, Berhampur SB A/c No- 520101248146692		
Dhwani Foundation	51,040.00	
YSD General	25,816.57	
	76,856.57	5,13,470.29
Total Cash-At-Bank	25,64,716.44	29,91,157.65



YOUTH FOR SOCIAL DEVELOPMENT (YSD)
(A REGD. NON PROFIT ORGANIZATION)

SCHEDULE - VI

OTHER CURRENT ASSETS FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH, 2026

Other Current Assets	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
TDS on Child-Friendly District DMF, Sundargarh 2021-22	0.35	0.35
Bank Guarantee CRS	25,000.00	25,000.00
TDS on FD Interest Receivable	25,060.00	25,060.00
Sundry Debtors (YSD General)	5,000.00	
DD EMD to Bio Diversity Board (General)	5,000.00	
TDS Receivable (2025-26)	29,932.00	
TOTAL	89,992.35	50,060.35

SCHEDULE - VII

LOANS AND ADVANCES FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH, 2026

Loans and Advances	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
Community Radio Station	11,70,153.59	11,70,153.59
Unicef- Loan & Advance	-	64,428.00
Receivable from APF	9,000.00	19,870.00
DD- EMD to Biodiversity Board	5,000.00	-
Division Silkcity	5,000.00	-
TOTAL	11,89,153.59	12,54,451.59



YOUTH FOR SOCIAL DEVELOPMENT (YSD)
(A REGD. NON PROFIT ORGANIZATION)

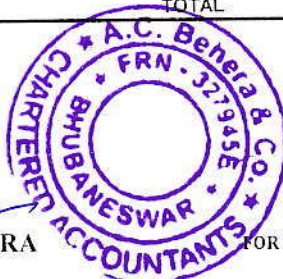
SCHEDULE - VIII

**CURRENT LIABILITIES AND PROVISIONS FORMING PART OF
BALANCE SHEET AS AT 31ST MARCH, 2026**

Current Liabilities and Provisions	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
<u>Expenses payable</u>		
Sundry Creditors (Child-friendly Dist. DMF, Sundargarh)	40,100.00	40,100.00
Professional Tax Payble (Child-friendly Dist. DMF, Sundargarh)	-	600.00
TDS Payble (Child-friendly Dist. DMF, Sundargarh)	3,900.00	3,900.00
Sundry Creditors (The Morimura Fund, FCRA)	-	1,000.00
Staff Salary Payble (The Morimura Fund, FCRA)	-	7,885.00
EPF Payable (The Morimura Fund, FCRA)	1,140.00	4,224.00
ESI Payable (The Morimura Fund, FCRA)	143.00	203.00
Staff Salary Payble (Azim Premji Foundation)	-	26,390.00
EPF Payable (Azim Premji Foundation)	25,682.00	
ESI Payable (Azim Premji Foundation)	90.00	20,580.00
TDS Payable (Azim Premji Foundation)	-	832.00
YSD General UBI A/C (Azim Premji Foundation)	-	19,870.00
Staff Salary Payble (Sahamati Foundation)	-	9,000.00
Staff Salary Payble (IDRF, FCRA)	-	17,245.00
EPF Payable (IDRF, FCRA)	9,226.00	5,004.00
ESI Payable (IDRF, FCRA)	375.00	300.00
EPF Payable (Unicef-India)	15,228.00	28,260.00
ESI Payable (Unicef-India)	553.00	106.00
YSD-General (Unicef-India)	-	64,428.00
Loan From Secretary (YSD General)	2,00,000.00	2,00,000.00
Dhwani Foundation (YSD General)	54,000.00	1,19,000.00
Sundry Creditors (YSD General)	48,752.00	48,752.00
Sundry Creditors (YSD General)	1,19,876.00	-
Staff Salary Payble (YSD General)	-	4,500.00
Biplab Ku Behera	-	955.00
Gitanjali Panigrahi	-	3,695.00
Mamali Panda	-	4,255.00
Niki Pradhan	-	3,220.00
Suddeep Kumar Chakrabarty	18,000.00	3,260.00
TDS Payble	-	12,737.00
Other Payable	9,185.00	
EPF Payable (YSD General)	13,944.00	
ESIC Payable (YSD General)	3,741.00	
TDS Payable	5,000.00	
Sub Total	5,68,935.00	6,50,301.00
<u>Other Liabilities</u>		
Unsecured Loan (2021-22)	24,98,674.38	24,98,674.38
Sub Total	24,98,674.38	24,98,674.38
TOTAL	30,67,609.38	31,48,975.38

As Per Our Report Of Even Date
for A.C. BEHERA & CO.
CHARTERED ACCOUNTANTS
FIRM REGD NO-327945E

CA. ALEKHA C. BEHERA
M.N-300151, PARTNER
Place : Bhubaneswar
Date : 30.07.2026



SECRETARY

Biblu Prayodh Sahu.

FOR YOUTH FOR SOCIAL DEVELOPMENT



SCHEDULE - IX

Calculation of Depreciation on Fixed Assets for the Year 2025-26

Particulars	Opening Balance as on 01-04-2025	Purchases 01.04.25 to 30.09.25	Sales 01.04.25 to 31.03.26	Asset Discarded	5=(1+2-3-4)	Purchases 01.04.25 to 31.03.26	Rate of Dep.	Dep. for the Year 2025-26	Closing Balance as on 31-03-2026
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(4-8)
FCRA ASSETS									
1 2 Vehicles (Two Wheeler) (BVLF, The Netherlands, FCRA)	1,01,117.00	-	-	-	1,01,117.00	-	15%	15,168.00	85,949.00
2 Almirah (BVLF, The Netherlands, FCRA)	40,960.00	-	-	-	40,960.00	-	15%	6,144.00	34,816.00
3 Computer, UPS, Printer, Desk, Chair (BVLF, The Netherlands, FCRA)	39,100.00	-	-	39,100.00	-	-	15%	-	-
4 Power Back Up System (BVLF, The Netherlands, FCRA)	33,200.00	-	-	-	33,200.00	-	15%	4,980.00	28,220.00
5 Project Equipments (TIG Canada, FCRA)	14,063.00	-	-	14,063.00	-	-	15%	-	-
6 Furniture & Fixtures (ANSA-SAR, Bangladesh, FCRA)	6,000.00	-	-	-	6,000.00	-	15%	900.00	5,100.00
7 Laptop, Printer, (UNHABITAT, Kenya, FCRA)	46,700.00	-	-	46,700.00	-	-	15%	-	-
8 Scanner (UNHABITAT, Kenya, FCRA)	3,800.00	-	-	3,800.00	-	-	15%	-	-
9 By-Cycle (UNHABITAT, Kenya, FCRA)	3,400.00	-	-	3,400.00	-	-	15%	-	-
10 1 Vehicle (Two wheelers) (BVLF-II, The Netherlands, FCRA)	62,398.00	-	-	-	62,398.00	-	15%	9,359.70	53,038.30
11 Camera (BVLF-II, The Netherlands, FCRA)	52,375.00	-	-	-	52,375.00	-	15%	7,856.25	44,518.75
12 Laptop (BVLF-II, The Netherlands, FCRA)	43,600.00	-	-	-	43,600.00	-	15%	6,540.00	37,060.00
13 Computer Ass. (BVLF-II, The Netherlands, FCRA)	3,300.00	-	-	3,300.00	-	-	15%	-	-
14 Wall Fan, (BVLF-II, The Netherlands, FCRA)	4,900.00	-	-	4,900.00	-	-	15%	-	-
15 Printer with Xerox, (BVLF-II, The Netherlands, FCRA)	38,850.00	-	-	-	38,850.00	-	15%	5,827.50	33,022.50
16 LED TV, (BVLF-II, The Netherlands, FCRA)	47,600.00	-	-	-	47,600.00	-	15%	7,140.00	40,460.00
17 1 Computer with Printer and UPS (NFI, New Delhi) (FCRA)	44,900.00	-	-	44,900.00	-	-	15%	-	-
18 1 Vehicle (Two Wheeler) (NFI, New Delhi) (FCRA)	64,623.00	-	-	-	64,623.00	-	15%	9,693.45	54,929.55
19 1 Vehicle (Two Wheeler) (NFI, New Delhi) (FCRA)	1,20,000.00	-	-	1,20,000.00	-	-	15%	-	-
20 1 Projector, (IDRF & PTF, USA FCRA)	34,800.00	-	-	-	34,800.00	-	15%	5,220.00	29,580.00
21 1 Laser Printer, (New Venture Fund, USA (FCRA)	10,800.00	-	-	-	10,800.00	-	15%	1,620.00	9,180.00
22 Electrical (FCRA)	3,698.00	-	-	-	3,698.00	-	10%	369.80	3,328.20
23 Home & Kitchen (The Morimura Fund, FCRA)	5,900.00	-	-	-	5,900.00	-	10%	590.00	5,310.00
GENERAL ASSETS									
23 Computer, Desktop (General)	1,21,275.00	-	-	1,21,275.00	-	-	15%	-	-
24 Printer (General)	8,300.00	-	-	8,300.00	-	-	15%	-	-
25 Furniture & Fixture (General)	3,78,101.00	-	-	-	3,78,101.00	-	15%	56,715.15	3,21,385.85
26 Project Assets	1,28,220.00	-	-	1,28,220.00	-	-	15%	-	-
27 Type Machine	4,000.00	-	-	4,000.00	-	-	15%	-	-
28 Electric Equipment (General)	21,199.00	-	-	-	21,199.00	-	15%	3,179.85	18,019.15
29 Vehicle (Two Wheeler) (General)	48,862.00	-	-	-	48,862.00	-	15%	7,329.30	41,532.70
30 1 Refrigerator (VSO)	9,500.00	-	-	-	9,500.00	-	15%	1,425.00	8,075.00
31 1 Laptop (Computer) (General)	28,000.00	-	-	28,000.00	-	-	15%	-	-
32 Books Materials	2,598.00	-	-	-	2,598.00	-	15%	389.70	2,208.30
33 Book Case (General)	35,700.00	-	-	-	35,700.00	-	15%	5,355.00	30,345.00
34 Chair (General)	9,210.00	-	-	-	9,210.00	-	15%	1,381.50	7,828.50

35	Book Material (General)	7,121.00	-	-	-	7,121.00	-	15%	1,068.15	6,052.85
36	Computer Desktop (General)	38,700.00	-	-	-	38,700.00	-	15%	5,805.00	32,895.00
37	Book, Materials and Assets (General)	2,066.25	-	-	-	2,066.25	-	15%	309.94	1,756.31
38	Fan (General)	7,000.00	-	-	-	7,000.00	-	15%	1,050.00	5,950.00
39	Water Dispenser (General)	6,500.00	-	-	-	6,500.00	-	15%	975.00	5,525.00
40	Miscellaneous Assets (General)	14,894.60	-	-	-	14,894.60	-	15%	2,234.19	12,660.41
41	1 Desktop, 1 Projector & 1 Printer, UPS, (APPI, Bengaluru)	96,580.00	-	-	-	96,580.00	-	15%	-	-
42	Tally ERP-9 Accounting Software (General)	19,500.00	-	-	-	19,500.00	-	15%	-	-
43	Laptop (General)	88,500.00	-	-	-	88,500.00	-	60%	53,100.00	35,400.00
44	3 Laptops, 2 Printer with Furniture (DMF, Sundargarh)	2,11,688.00	-	-	-	2,11,688.00	-	10%	-	-
45	4 No. Laptop (DMF, Sundargarh)	1,44,300.00	-	-	-	1,44,300.00	-	10%	14,430.00	1,29,870.00
46	Lesser Printer & Furniture (DMF, Sundargarh)	46,332.00	-	-	-	46,332.00	-	15%	6,949.80	39,382.20
47	Computer & Software (General)	29,500.00	-	-	-	29,500.00	-	10%	2,950.00	26,550.00
48	Electrical	30,130.00	-	-	-	30,130.00	-	10%	3,013.00	27,117.00
49	Furniture & Fixture (General)	9,595.00	-	-	-	9,595.00	-	10%	959.50	8,635.50
50	Home & Kitchen (General)	3,800.00	-	-	-	3,800.00	-	15%	570.00	3,230.00
51	Printer with Furniture (DMF, Sundargarh)	34,000.00	-	-	-	34,000.00	-	10%	3,400.00	30,600.00
52	Electrical Electronics (General)	18,629.00	-	-	-	18,629.00	-	10%	1,862.90	16,766.10
53	Computer and Software (General)	28,200.00	-	-	-	28,200.00	-	10%	2,820.00	25,380.00
54	Computer & Software (YSD General)	36,000.00	-	-	-	36,000.00	-	10%	3,600.00	32,400.00
55	Electrical (YSD General)	10,349.00	-	-	-	10,349.00	-	10%	1,034.90	9,314.10
56	Electronics (YSD General)	10,900.00	-	-	-	10,900.00	-	10%	1,090.00	9,810.00
57	Furniture and Fixed Assets (YSD General)	17,490.00	-	-	-	17,490.00	-	10%	1,749.00	15,741.00
58	Computer & Software (YSD General)	-	21,199.00	-	-	21,199.00	-	10%	2,119.90	19,079.10
59	Others	32,800.00	-	-	-	32,800.00	-	-	-	-
Total		25,65,623.85	21,199.00	-	-	8,97,726.00	16,56,296.85	-	2,68,275	13,88,021

