

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **YOUTH FOR SOCIAL DEVELOPMENT (YSD) FOREIGN CONTRIBUTION , 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.

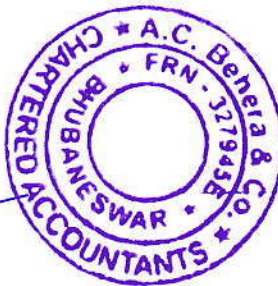
In the case of the Balance Sheet, of the state of affair of the organization as at 31st March 2026 and

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
FC BALANCE SHEET AS AT 31ST MARCH 2026

PARTICULARS	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<u>SOURCES OF FUNDS</u>			
Capital Account	I	9,54,795.77	12,46,280.51
<u>Current Liabilities & Provisions</u>	II		
Expenses Payable		10,884.00	35,861.00
TOTAL		9,65,679.77	12,82,141.51
<u>APPLICATION OF FUNDS</u>			
<u>Fixed Assets</u>			
Gross Block		5,45,921.00	8,26,084.00
Less : Depreciation		81,408.70	-
Net Block		4,64,512.30	8,26,084.00
<u>Current Assets, Loans & Advances</u>			
<u>Cash and Bank Balances</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
		5,01,167.47	4,56,057.51
TOTAL		9,65,679.77	12,82,141.51

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

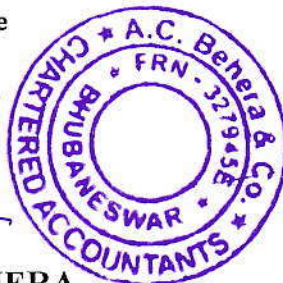


CA. ALEKHA C. BEHERA
M.N-300151, PARTNER

Place : Bhubaneswar

Date : 30.07.2026

UDIN : 26300151UCYUET9910



SECREATRY



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

FOREIGN CONTRIBUTION ACCOUNT

FC INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026

Particulars	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
<u>INCOME</u>		
<i>FCRA Fund Received</i>		
Quality Education (FLN) IDRF, USA	20,70,273.00	16,72,147.00
Bank Interest	12,523.15	21,652.98
Responses to Cyclone Dana, IDRF, USA		
Bank Interest	-	8,17,679.00
	3,256.10	2,504.36
Establisging to Communiy learning & Support Centre (Morimura Fund), USA		
Bank Interest	8,47,801.00	-
	16,381.74	15,624.12
Girls not Bride		
Bank Interest	1,95,021.00	-
		-
Odisha Trai Train Tragedy Response, IDRF, USA		
Bank Interest	-	
	1,634.01	2,197.54
FCRA Bank Interest		
SBI SB A/c No- 2271	1,160.00	1,215.00
Total Income	31,48,050.00	25,33,020.00
<u>EXPENDITURE</u>		
<i>FCRA Programme Expenses</i>		
Quality Education (FLN) IDRF, USA		16,01,610.13
Administrative Expenses	1,95,000.00	-
Programme Expenses	16,67,494.00	-
Bank Charges	5,351.60	
Responses to Cyclone Dana, IDRF, USA		
Deasaster Expenses	97,150.68	7,26,283.17
Bank Charges	5.61	-
Establisging to Communiy learning & Support Centre (Morimura Fund), USA		
Administrative expenses	1,25,500.00	-
Programme Expenses	7,30,712.10	-
Bank Charges	2,523.52	
Girls not Bride		
		-



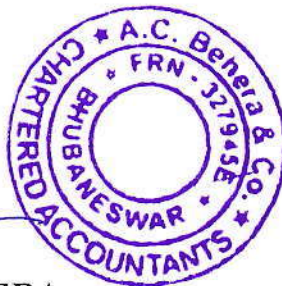
Administrative Expenses	1,40,000.50	-
Programme Expenses	53,491.97	-
Bank Charges	1,528.53	-
		79,609.02
Odisha Trai Train Tragedy Response, IDRF, USA		
Activity Expenses	59,193.31	
Bank Charges	11.22	
Asset Discarded	2,80,163.00	-
Depreciation	81,408.70	-
	-	
Total Expenditure	34,39,534.74	30,16,849.83
Surplus / (Deficit) during the Year	-2,91,484.74	-4,83,829.83

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 Prayod 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
FOREIGN CONTRIBUTION ACCOUNT

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

PARTICULARS	Schedule	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
RECEIPTS			
<u>Opening Balance</u>			
Cash in Hand			
Cash at Bank			
Union Bank of India, Courtpeta Berhampur, SB A/c No- 008510011401311		4,51,428.27	9,06,512.10
State Bank of India, New Delhi, SB A/c No- 40030532271		4,629.24	3,414.24
<u>FCRA Fund Received</u>			
Quality Education (FLN) IDRF, USA		20,70,273.00	16,72,147.00
Bank Interest		12,523.15	21,652.98
Responses to Cyclone Dana, IDRF, USA		-	8,17,679.00
Bank Interest		3,256.10	2,504.36
Establishing to Communiy learning & Support Centre (Morimura Fund), USA		8,47,801.00	-
Bank Interest		16,381.74	15,624.12
Girls not Bride		1,95,021.00	-
Bank Interest		-	-
Odisha Trai Train Tragedy Response, IDRF, USA		-	-
Bank Interest		1,634.01	2,197.54
FCRA Bank Interest		-	1,215.00
SBI SB A/c No- 2271		1,160.00	-
<u>Current Liabilities</u>			
Sukanti Sabar (The Morimura Fund, FCRA)		-	1,000.00
Staff Salary Payble (The Morimura Fund, FCRA)		-	7,885.00
EPF Payable (The Morimura Fund, FCRA)		-	4,224.00
ESI Payable (The Morimura Fund, FCRA)		-	203.00
Staff Salary Payble (IDRF, FCRA)		-	17,245.00
EPF Payable (IDRF, FCRA)		-	5,004.00
ESI Payable (IDRF, FCRA)		-	300.00
TOTAL		36,04,107.51	34,78,807.34
PAYMENTS			
<u>FCRA Programme Expenses</u>			
Quality Education (FLN) IDRF, USA		-	16,01,610.13
Administrative Expenses		1,95,000.00	-
Programme Expenses		16,80,442.00	-
Bank Charges		5,351.60	-



Responses to Cyclone Dana, IDRF, USA		7,26,283.17
Deasaster Expenses	97,150.68	-
Bank Charges	5.61	-
Establisging to Communiy learning & Support Centre (Morimura Fund), USA		6,09,347.51
Administrative expenses	1,25,500.00	-
Programme Expenses	7,42,741.10	-
Bank Charges	2,523.52	-
Girls not Bride		-
Administrative Expenses	1,40,000.50	-
Programme Expenses	53,491.97	-
Bank Charges	1,528.53	-
Odisha Trai Train Tragedy Response, IDRF, USA		79,609.02
Activity Expenses	59,193.31	-
Bank Charges	11.22	-
<u>Fixed Assets</u>		
Home & Kitchen Goods	-	5,900.00
<u>Closing Balance</u>		
Cash in Hand		
Cash at Bank		
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
TOTAL	36,04,107.51	34,78,807.34

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

Biblu Praxed Sahu.

FOR YOUTH FOR SOCIAL DEVELOPMENT



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

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE - I

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

General Fund	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
<u>General Fund</u>		
Opening Balance	12,46,280.51	17,30,110.34
Add: Surplus / (Deficit) During the year	-2,91,484.74	-4,83,829.83
Closing Balance	9,54,795.77	12,46,280.51

SCHEDULE - II

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

Particulars	As at 31.03.26 Amt. (Rs.)	As at 31.03.25 Amt. (Rs.)
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 (IDRF, FCRA)	-	17,245.00
EPF Payable (IDRF, FCRA)	9,226.00	5,004.00
ESI Payable (IDRF, FCRA)	375.00	300.00
Closing Balance	10,884.00	35,861.00

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

Bishu Praxed Sahu.

FOR YOUTH FOR SOCIAL DEVELOPMENT



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



	Particulars	Opening Balance	Purchases	Sales	Asset Discarded	Purchases		Rate of Dep.	Dep. for the Year 2025-26	Closing Balance
		as on 01-04-2025	01.04.25 to 30.09.25	01.04.25 to 31.03.26		5=(1+2-3-4)	01.04.25 to 31.03.26			as on 31-03-2026
		-1.00	(2)	(3)	(4)		(6)	(7)	(8)	9=(4-8)
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
	Total	8,26,084.00			2,80,163.00	5,45,921.00			81,409	4,64,512