R.C. LAL & CO
CHARTERED ACCOUNTANTS

41,ASHOK NAGAR (EAST)
BHUBANESWAR - 751009
ODISHA, Phone : 2531695
E-mail:-rclal_co@ rediffmail.com

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 31st March 2024 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 31st March 2024.

   A N D

   b. In the case of the Income & Expenditure Account, of the Surplus/Deficit for the year ended on that date.

Bhubaneswar.
Dated:-29/07/2024

R.C.LAL & CO. * BHUBANESWAR FRN:-313188E * Chartered Accountants

For R.C.LAL & CO.,
Chartered Accountants
Firm Regn No. 313188E

CA Gourav Lal
Membership No. 300831
UDIN: 24300831BKDITX8724

.C. LAL & CO.
.HARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)
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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, 2024

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
GENERAL FUND			**FIXED ASSETS**		
As per last A/c	98,743,670.90		As per Schedule		51,638,990.17
Add: Excess of Income over					
Expenditure during the year	9,771,843.53	108,515,514.43	**INVESTMENTS**		
			Investment in LIC(GGCA)		
GRATUITY FUND			As per last A/c	2,822,461.15	
As per last A/c	2,822,461.15		Add: Contr. during the year	10,319.63	
Add: Cont. during the year	10,319.63		Add: Accrued Interest	216,549.80	3,049,330.58
Add: Interest on Fund	216,549.80	3,049,330.58			
			- Fixed Deposit		
LOANS			As per last A/c	11,002,489.00	
Loan from Outside			Add: During the year	910,000.00	11,912,489.00
As per last A/c		5,222,000.00	Accrued Interest		
Loan from NJSS			As per last A/c	2,572,101.00	
As per last A/c		56,000.00	Add: During the year	934,823.00	3,506,924.00
Loan from Nilachal Gramya Bank:					
As per last A/c		4,943.00	Investment in KEH		13,860,998.41
Loan from KEH			Bank Guarantee		200,000.00
As per last A/c		1,530,000.00			
Loan from Director		50,000.00	**LOANS & ADVANCES**		
			Advance to Gratuity		18,486.00
CURRENT LIABILITIES			Advance for Building		1,014,500.00
Security Deposit			Advance for Flat		
As per last A/c		81,000.00	During the year		11,092,649.00
Security Deposit from Abbey		200,000.00	Adv. to Powerd:		
			As per last A/c		350,000.00
Outstanding Expenses:			Advance for Land		207,160.00
As per last A/c	4,118,021.00				
Add: During the year	6,546,736.08		**CURRENT ASSETS**		
	10,664,757.08		Grant Receivable :		
Less: Paid during the year	1,095,059.00	9,569,698.08	As per last A/c	22,139,892.23	
			Less: Received	2,906,244.00	
Other Liabilities				19,233,648.23	
As per last A/c		6,000.00	Add: During the year	6,136,850.00	25,370,498.23
		128,284,486.09			122,222,025.39

Contd...P/2

R.C. LAL & CO. BHUBANESWAR FRN-313188E Chartered Accountants

.C. LAL & CO.
.HARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)
BHUBANESWAR – 751009
ODISHA, Ph : 2531695
E-mail : rclal_co@rediffmail.com

LIABILITIES	Amount	Amount	ASSETS	Amount	Amount
B/F		128,284,486.09	B/F		122,222,025.39
Credit Purchases:			- TDS Receivable		
As per last A/c		5,268,654.00	As per last A/c	3,209,872.00	
			Add: During the year	1,809,180.00	5,019,052.00
Unspent Grant:					
As per last A/c	1,115,577.07		TCS Receivable		
Less: Spent	949,620.71		As per last A/c	50,903.00	
	165,956.36		Add: During the year	15,750.00	66,653.00
Add: During the year	1,046,191.60	1,212,147.96			
			Rent Receivable		
TDS Payable to KEH			As per last A/c		91,933.00
As per last A/c		2,621.00			
			Closing Balance:		
			Cash in Hand		8,940.00
			Cash at Bank		7,359,305.66
		134,767,909.05			134,767,909.05

In terms of our report attached herewith.

Place:- Bhubaneswar,
Dated:- 29-07-2024

R.C.LAL & CO. BHUBANESWAR FRN:-313188E Chartered Accountants

For R.C.LAL & CO.,
Chartered Accountants
Firm Regn No. 313188E

CA Gourav Lal
Membership No.300831
UDIN- 24300831BKDITX8724

.C. LAL & CO.
CHARTERED ACCOUNTANTS

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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 01/04/2023 TO 31/03/2024
(FC & NON FC CONSOLIDATED STATEMENT)

	EXPENDITURES	Amount		INCOMES		Amount
To	FC General A/c		By	Grant in Aid		
	Revenue Expenses	14,853.84	"	DCI, USA		734,135.00
"	Seva & Tom		"	Seva , USA		1,876,520.00
	Revenue Expenses	401,200.00	"	Hand in Hand , Germany		287,578.00
"	MAP		"	Meikirch Model, Swizerland		656,324.00
	Revenue Expenses	-	"	Rehaswiss, Siwzerland		477,283.00
"	NREHP		"	Sight Saver (Non FC)		6,934,609.00
	Revenue Expenses	3,415,402.00	"	W & CD (2023-2024)		4,994,000.00
"	Rehaswiss		"	DFO, Dhenkanal		
	Revenue Expenses	200,000.00		2023-2024		
"	National Eye Health Prog., Keonjhar			Grant	6,120,500.00	
	Revenue Expenses	1,790,801.00		Less: TDS	122,410.00	5,998,090.00
"	Educational Complex			Income from Nysasdri Self Help Group		3,796,850.00
	Revenue Expenses	1,887,359.00				
"	Truckers Eye Health Prog. (Anugul)		"	Income from Agricultural & Orchad		3,278,940.00
	Revenue Expenses	897,430.00	"	House Rent		
"	Jagruti-II			Received	1,000,000.00	
	Revenue Expenses	4,072,512.00		Less: TDS	100,000.00	900,000.00
"	FCC		"	Bank Interest		264,631.00
	Revenue Expenses	246,925.00	"	Donation		625,000.00
"	OFSDP, K NAGAR (East)		"	Funds Received from Essel Mining &		19,056,000.00
	Revenue Expenses	1,048,000.00		Industries Ltd.		
"	OFSDP, SADANGI		"	Support from KEH		4,791,704.00
	Revenue Expenses	1,053,000.00	"	Other House Rent		627,500.00
"	OFSDP (Kapilash)		"	Funds Received from LIC		1,681,870.00
	Revenue Expenses	1,053,000.00	"	Funds Received from		
"	OFSDP PROJECT (Sadar & Hindol)			State Health Assurance Society		
	Revenue Expenses	1,983,500.00		Received	14,550,536.00	
"	OFSDP , West Division (K. Nagar)			Less: TDS	1,455,055.00	13,095,481.00
	Revenue Expenses	980,000.00				
"	Truckers Eye Health Prog. (DKL)		"	ECHS Kolkotta		
	Revenue Expenses	356,500.00		Received	1,128,860.00	
"	CSR Project:			Less: TDS	112,915.00	1,015,945.00
	Revenue Expenses	21,051,000.00				
"	General Account		"	Star Health Insurance		
	Revenue Expenses	17,241,969.02		Received	74,000.00	
				Less: TDS	7,400.00	66,600.00
	C/F	57,693,451.86		C/F		71,159,060.00

Contd p/2

R.C. LAL & CO. BHUBANESWAR FRN-313183E Chartered Accountants

R.C. LAL & CO.
CHARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)
BHUBANESWAR - 751009
ODISHA, Ph : 2531695
E-mail : rclal_co@rediffmail.com

	EXPENDITURES	Amount		INCOMES		Amount
To	B/F	57,693,451.86	By	B/F		71,159,060.00
"	Outstanding Expenses	6,546,736.08	By	Unspent Grant		949,620.71
"	Depreciation	4,422,733.23	By	Profit on sale of Winger		24,030.81
"	Unspent Grant	1,046,191.60	By	Grant Receivable		6,136,850.00
"	Deficit from KEH	1,521,208.22	By	Acc. Int. on FD		934,823.00
"	Excess of Income over Expenditure during the year	9,771,843.53	By	TDS Receivable		1,797,780.00
		81,002,164.52				**81,002,164.52**

In terms of our report attached herewith

Place- Bhubaneswar,
Dated:- 29-07-2024

R.C. LAL & CO.
BHUBANESWAR
FRN:-313188E
Chartered Accountants

For R.C.LAL & CO.,
Chartered Accountants.
Firm Regn No. 313188E

CA Gourav Lal
Membership No.300831
UDIN- 24300831BKDITX8724

.C. LAL & CO.
.HARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)
BHUBANESWAR – 751009
ODISHA, Ph : 2531695
E-mail : rclal_co@rediffmail.com

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 01/04/2023 TO 31/03/2024
(FC & NON FC CONSOLIDATED STATEMENT)

	RECEIPTS:		AMOUNT		PAYMENTS	AMOUNT
To	To Opening Balance:			By	**FC General A/c**	
	Cash in Hand		6,090.00		Revenue Expenses	14,853.84
	Cash at Bank		6,551,270.52		Capital Expenses	2,050,000.00
					FD	910,000.00
"	**Grant in Aid**					
"	DCI, USA		734,135.00	"	**Seva & Tom**	
					Revenue Expenses	401,200.00
"	Seva , USA		1,876,520.00		Capital Expenses	378,291.00
"	Hand in Hand , Germany		287,578.00	"	**MAP**	
"	Meikirch Model, Swizerland		656,324.00		Revenue Expenses	-
"	Rehaswiss, Siwzerland		477,283.00		Capital Expenses	101,882.00
"	Sight Saver (Non FC)		6,934,609.00	"	**NREHP**	
"	W & CD (2022-2023)		812,131.00		Revenue Expenses	3,415,402.00
"	W & CD (2023-2024)		4,994,000.00		Capital Expenses	-
"	SSWB				Outstanding paid	489,309.00
	2021-2022		127,800.00	"	**Rehaswiss**	
"	Ministry of Tribal Affairs				Revenue Expenses	200,000.00
	2022-2023		1,396,313.00		Capital Expenses	-
"	DFO, Dhenkanal			"	**National Eye Health Prog., Keonjhar**	
	2022-2023				Revenue Expenses	1,790,801.00
	Grant	570,000.00			Capital Expenses	-
	Less: TDS	11,400.00	558,600.00	"	**Educational Complex**	
	2023-2024				Revenue Expenses	1,887,359.00
	Grant	6,120,500.00			Capital Expenses	-
	Less: TDS	122,410.00	5,998,090.00	"	**Truckers Eye Health Prog. (Anugul)**	
"	Income from Nysasdri Self Help Group		3,796,850.00		Revenue Expenses	897,430.00
					Capital Expenses	-
"	Income from Agricultural & Orchad		3,278,940.00		Outstanding paid	69,750.00
"	House Rent			"	**Jagruti-II**	
	Received	1,000,000.00			Revenue Expenses	4,072,512.00
	Less: TDS	100,000.00	900,000.00		Capital Expenses	-
"	Bank Interest		264,631.00			
"	Donation		625,000.00			
"	Funds Received from Essel Mining & Industries Ltd.		19,056,000.00			
"	Support from KEH		4,791,704.00			
"	Other House Rent		627,500.00			
"	Sale of Vehicle		220,000.00			
"	Funds Received from LIC		1,681,870.00			
"						
			66,653,238.52			16,678,789.84

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R.C. LAL & CO.
BHUBANESWAR
FRN:-313188E
Chartered Accountants

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ıARTERED ACCOUNTANTS

41, ASHOK NAGAR (EAST)
BHUBANESWAR – 751009
ODISHA, Ph : 2531695
E-mail : rclal_co@rediffmail.com

	RECEIPTS:		AMOUNT		PAYMENTS	AMOUNT
To	B/F		66,653,238.52	By	B/F	16,678,789.84
				"	FCC	
To	Funds Received from				Revenue Expenses	246,925.00
	State Health Assurance Society				Capital Expenses	-
	Received	14,550,536.00				
	Less: TDS	1,455,055.00	13,095,481.00	"	OFSDP, K NAGAR (East)	
					Revenue Expenses	1,048,000.00
To	ECHS Kolkotta				Capital Expenses	-
	Received	1,128,860.00			Outstanding paid	94,000.00
	Less: TDS	112,915.00	1,015,945.00	"	OFSDP, SADANGI	
					Revenue Expenses	1,053,000.00
To	Star Health Insurance				Capital Expenses	-
	Received	74,000.00			Outstanding paid	87,000.00
	Less: TDS	7,400.00	66,600.00	"	OFSDP (Kapilash)	
					Revenue Expenses	1,053,000.00
					Capital Expenses	-
					Outstanding paid	87,000.00
				"	OFSDP PROJECT (Sadar & Hindol)	
					Revenue Expenses	1,983,500.00
					Capital Expenses	-
					Outstanding paid	174,000.00
				"	OFSDP, West Division (K. Nagar)	
					Revenue Expenses	980,000.00
					Capital Expenses	-
					Outstanding paid	94,000.00
				"	Truckers Eye Health Prog. (DKL)	
					Revenue Expenses	356,500.00
					Capital Expenses	-
				"	CSR Project:	
					Revenue Expenses	19,056,000.00
					Capital Expenses	-
				"	General Account	
					Revenue Expenses	17,241,969.02
					Capital Expenses	2,120,936.00
				"	TCS on Vehicle	15,750.00
					Advance for FLAT	11,092,649.00
				"	Closing Balance:	
					Cash in Hand	8,940.00
					Cash at Bank	7,359,305.66
			80,831,264.52			80,831,264.52

In terms of our report attached herewith

Place- Bhubaneswar,
Dated:- 29-07-2024

R.C.LAL & CO.
BHUBANESWAR
FRN:-313188E
Chartered Accountants

For R.C.LAL & CO.,
Chartered Accountants.
Firm Regn No. 313188E

CA Gourav Lal
Membership No.300831
UDIN- 24300831BKDITX8724

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 31.03.2024

S.N.	Particulars	W.D.V as on 01.04.2023	Addition	Sale	W.off Damaged	Total	Rate of Dep. (%)	Dep. During the year	W.D.V as on 31.03.2024
1	DIK GERMANY	23,440.00	-	-	-	23,440.00		3,482.00	19,958.00
2	HINDU SOCIETY	679,615.00	-	-	-	679,615.00		26,461.00	653,154.00
3	SEVA TOM	1,041,001.00	378,291.00	-	-	1,419,292.00		227,646.00	1,191,646.00
4	MUNIGUDA SCHOOL BUILDING	1,402,339.32	-	-	-	1,402,339.32		140,234.00	1,262,105.32
5	WDF	774,331.96	-	-	-	774,331.96		116,145.00	658,186.96
6	NREHP	1,518.00	-	-	-	1,518.00		607.00	911.00
7	MEIKRICH MODEL	264.00	-	-	-	264.00		106.00	158.00
8	HUKUMTOLA	2,425,586.00	-	-	-	2,425,586.00		255,684.00	2,169,902.00
9	FC GENERAL	2,609,864.96	2,050,000.00	-	-	4,659,864.96		492,514.00	4,167,350.96
10	ODM COMMUNITY SCHOOL	2,609,806.00	-	-	-	2,609,806.00		266,567.00	2,343,239.00
11	NSEHP	1,233.00	-	-	-	1,233.00		493.00	740.00
12	BMZ, GERMANY	734,553.00	-	-	-	734,553.00		96,255.00	638,298.00
13	GGP	5,192,357.32	-	-	-	5,192,357.32		778,853.00	4,413,504.32
14	ODM Community School	37,775.00	-	-	-	37,775.00		9,223.00	28,552.00
15	Educational Complex	172,595.00	-	-	-	172,595.00		17,543.00	155,052.00
16	Swadhar Greh	4,715.00	-	-	-	4,715.00		472.00	4,243.00
17	RGNC	6,004.00	-	-	-	6,004.00		655.00	5,349.00
18	FCC	1,814.00	-	-	-	1,814.00		181.00	1,633.00
19	NREHP (Non FC)	65,923.00	-	-	-	65,923.00		10,153.00	55,770.00
20	Lafarge School Project	248,675.00	-	-	-	248,675.00		-	248,675.00
21	General Account	32,294,309.23	2,120,936.00	195,969.19	-	34,219,276.04		1,963,685.23	32,255,590.81
22	Sponership Programme	167,743.80	-	-		167,743.80		15,774.00	151,969.80
23	Hand in Hand	1,030,000.00	-	-		1,030,000.00		-	1,030,000.00
24	MAP	81,120.00	101,882.00	-		183,002.00		-	183,002.00
	TOTAL	**51,606,583.59**	**4,651,109.00**	**195,969.19**	-	**56,061,723.40**		**4,422,733.23**	**51,638,990.17**

R.C. LAL & CO. BHUBANESWAR FRN:-313188E Chartered Accountants