



AUDITOR'S REPORT

We have audited the attached FC & Non FC Consolidated of Balance Sheet of **Network for Youth Development & Healthy Environment (NYDHEE)**, LB-422, Phase-2, Bhimatangi, Kapilaprasad, Bhubaneswar, Odisha at 31st March 2020 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 2020.

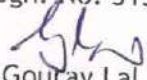
AND

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

Bhubaneswar,
Dated:-21/09/2020



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



CA Gourav Lal
Partner

Membership No. 300831
UDIN: 20300831AAAAKT2304

Network for Youth Development Healthy Environment(NYDHEE)

ADMN. OFFICE: LB 422,Bhimatangi,Kapilaprasad,Bhubaneswar, Odisha

AMOUNT IN INR

FC & NON FC CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2020		
	SCHEDULE	F.Y.2019-20
SOURCES OF FUNDS		
I.FUND BALANCES:		
a.General Fund	[01]	214,959.31
b. Corpus Fund	[02]	200,000.00
		414,959.31
II.LOAN FUNDS:		
a.Secured Loans		920,891.00
b.Unsecured Loans		321,138.00
		1,242,029.00
TOTAL	[I + II]	1,656,988.31
APPLICATION OF FUNDS		
I.FIXED ASSETS		
Net Assets	[03]	265,231.00
II.INVESTMENTS		220,804.99
III.CURRENT ASSETS, LOANS & ADVANCES:		
a.Loans & Advances	[04]	1,354,793.00
b.Receivable From TRIFED		208,673.00
b.Cash & Bank Balance	[05]	198,509.53
	A	1,761,975.53
Less:CURRENT LIABILITIES & PROVISIONS:		
a.Other Current Liabilities & Provisions	[06]	591,023.21
	B	591,023.21
NET CURRENT ASSETS	[A - B]	1,170,952.32
TOTAL	[I+II+III]	1,656,988.31
Significant Accounting Policies and Notes to Accounts	[11]	-
The schedules referred to above form an Integral part of the Balance Sheet.		
<p>For R.C LAL & CO., Chartered Accountants Firm Regn No.-313188E</p> <p><i>CA Gourav Lal</i> CA Gourav Lal Partner Membership No.300831 UDIN:20300831AAA-AKT2304 Place : Bhubaneswar Date : 21/09/2020</p> 		
<p>For NYDHEE</p> <p><i>Prasant Muduli</i> Prasant Muduli SECRETARY</p>		

Network for Youth Development Healthy Environment(NYDHEE)

ADMN. OFFICE: LB 422,Bhimatangi,Kapilaprasad,Bhubaneswar, Odisha

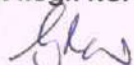
AMOUNT IN INR

FC & NON FC CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020		
	SCHEDULE	F.Y.2019-20
I. INCOME		
Grants	[07]	4,039,196.00
Donation		115,795.42
Other Receipts	[08]	306,368.00
Membership Fees		7,000.00
Bank Interest		45,373.01
Income Tax refund		2,080.00
Processing Fees		14,150.00
Interest from SHG Member		269,121.00
TOTAL		4,799,083.43
II. EXPENDITURE		
Programme Expenditure	[09]	3,917,766.21
Administrative Expenses	[10]	751,012.91
Income Tax paid		1,000.00
Depreciation	[03](a)	36,445.00
TOTAL		4,706,224.12
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	92,859.31
IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND		92,859.31

Significant Accounting Policies and Notes to Accounts

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

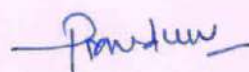
For R.C LAL & CO.,
Chartered Accountants
Firm Regn No.-313188E


CA Gourav Lal

Partner
Membership No.300831
UDIN:20300831AAAKT2304
Place : Bhubaneswar
Date : 21/09/2020



For NYDHEE


Prasant Muduli
SECRETARY

Network for Youth Development Healthy Environment(NYDHEE)

ADMN. OFFICE: LB 422,Bhimatangi,Kapilaprasad,Bhubaneswar, Odisha

FC & NON FC CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020		AMOUNT IN INR
	SCHEDULE	F.Y.2019-20
I. RECEIPTS		
Opening Balances		
Cash in Hand		71,381.40
Cash at Bank		905,743.50
Fixed Deposit		208,038.00
CC Account		(976,795.00)
Programme Advance		240,848.00
Grants in Aid Received		
HEIFER INTERNATIONAL		1,567,497.00
Padi Foundation		430,304.00
Native Energy		516,830.00
Goonj		10,000.00
NABARD		14,500.00
SAMBANDH		48,980.00
Federal Bank		56,225.00
BDO, Balaanta		55,200.00
Donation		115,795.42
Other Receipts		306,368.00
Membership Fees		7,000.00
Processing Fess		14,150.00
Bank Interest		45,373.01
Income Tax refund		2,080.00
Micro Credit Activites		
Loan to SHG Member		1,030,510.00
Interest from SHG Member		269,121.00
TOTAL		4,939,149.33
II. PAYMENTS		
Programme Expenditure		
Mayurbhanj Socio Economic Development Throuogh Small Livestock		2,397,905.90
Biosand Filter Restoration Project		668,273.00
Awareness & Education on Conservation of endangered species		430,304.00
Micro Credit Activites		145,471.00
General & Other Programme Expenses		136,862.00
FC General Programme Expenses		2,950.00
Administrative Expenses	[11]	411,912.91
Purchase of Fixed Assets		60,600.00
Income Tax paid		1,000.00



Network for Youth Development Healthy Environemnt(NYDHEE)

ADMN. OFFICE: LB 422,Bhimatangi,Kapilaprasad,Bhubaneswar, Odisha

Micro Credit Activites Loan To SHG Members Programme Advance		1,045,281.00 140,166.00
Closing Balances Cash in Hand Cash at Bank Fixed Deposit CC Account		85,471.40 113,038.13 220,804.99 (920,891.00)
TOTAL		4,939,149.33

Significant Accounting Policies and Notes to Accounts

The schedules referred to above form an Integral part of the Receipt and Payment Account

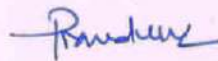
For R.C LAL & CO.,
Chartered Accountants
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CA Gourav Lal

Partner
Membership No.300831
UDIN:20300831AAAAKT2304
Place : Bhubaneswar
Date : 21/09/2020

For NYDHEE



Prasant Muduli
SECRETARY

Network for Youth Development Healthy Environment(NYDHEE)

ADMN. OFFICE: LB 422,Bhimatangi,Kapilaprasad,Bhubaneswar, Odisha

AMOUNT IN INR

Schedules forming part of Financial Statement	
	F.Y.2019-20
<u>SCHEDULE [01] : GENERAL FUND</u>	
Opening Balance	122,100.00
Income) Transferred from Income & Expenditure Account	92,859.31
TOTAL	214,959.31
<u>SCHEDULE [02] : CORPUS FUND</u>	
As per last A/c	200,000.00
<u>SCHEDULE [04] : LOAN & ADVANCES</u>	
Mayurbhanj Socio Economic Development Throuogh Small Livestock	130,166.00
Biosand Filter Restoration Project	10,000.00
Micro Credit Activites	1,045,281.00
Loan to TRIFED Project	159,850.00
Security Deposit	9,496.00
TOTAL	1,354,793.00
<u>SCHEDULE [05] : CASH & BANK BALANCE</u>	
Cash in Hand : -	
Mayurbhanj Socio Economic Development Throuogh Small Livestock	-
BSF	984.40
Podi Fooundation	-
MFI	68,635.00
FC General Fund	46.00
General	15,218.00
Trified	588.00
	85,471.40
Cash at Bank : -	
Mayurbhanj Socio Economic Development Throuogh Small Livestock	20,536.10
BSF	26,517.50
Podi Foundation	-
FC General Fund	14,321.67
General	51,662.86
	113,038.13
TOTAL	198,509.53
<u>SCHEDULE [06] : CURRENT LIABILITIES & PROVISIONS</u>	
Mayurbhanj Socio Economic Development Throuogh Small Livestock	38,433.21
Salary Payable	426,000.00
ESHakti Programme	108,000.00
Other Outstanding Liabilities	12,690.00
Audit Fees payable	5,900.00
TOTAL	591,023.21



Network for Youth Development Healthy Environemnt(NYDHEE)

ADMN. OFFICE: LB 422,Bhimatangi,Kapilaprasad,Bhubaneswar, Odisha

SCHEDULE [07] : GRANTS IN AID		
Opening Balance of Unspent Grant Balance	1,267,177.00	
Add: GIA adjusted agaist payable	72,483.00	1,339,660.00
Add-Received during the Year		2,699,536.00
TOTAL		4,039,196.00
SCHEDULE 08 : OTHER RECEIPT		
Sale of Agriculture product		237,950.00
Sale of NTF Product		2,345.00
Service charge from Group		29,220.00
Stall charge		35,003.00
Misc Receipt		1,850.00
TOTAL		306,368.00
SCHEDULE 09 : PROGRAMME EXPENDITURE		
Mayurbhanj Socio Economic Development Throuogh Small Livestock		2,423,869.11
Biosand Filter Restoration Project		670,310.10
Awareness & Education on Conservation of endangered species		430,304.00
Micro Credit Activites		145,471.00
ESHakti Programme Expenses		
Master data collection and Uploading		90,000.00
VLP Training		18,000.00
FC General		2,950.00
General Programme Expenses		
International Yoga Day Celebration		3,490.00
Nutrition Day celebration		6,250.00
Social Audit Programme		24,500.00
Sewing Machine Programme Expenses		7,547.00
Stall Expenses		2,500.00
Enviornment Day Expenses		7,200.00
Women Day Observation		6,160.00
Relief & Restoration Expenses		14,300.00
Annual Day Expenses		12,735.00
Purchase of SHG Products		11,280.00
Goonj Programme Expenses		18,750.00
Agrcultural Expenses		22,150.00
TOTAL		3,917,766.21
SCHEDULE 10 : ADMINISTRATIVE EXPENDITURE		
Audit Fees		5,900.00
Board Meeting		1,750.00
Eletricity Exp		9,918.00
Swipp Machine Charge		1,180.00
EPF& ESI		77,228.00
Food & Hospitality		2,460.00
New paper & Periodical		2,029.00
Office Expenses		21,401.00
Office rent		46,000.00
Travel & Coveyance		60,643.00



Network for Youth Development Healthy Environment(NYDHEE)

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Poostage Exp.	557.00
Printing & Stationary	1,725.00
Puja Expenses	50.00
Repair Mantanance	8,745.00
Office Maintenance	3,400.00
Salary To Programme Associates	118,160.00
Salary To Executive Director	360,000.00
Salary To Support Staff	16,000.00
TDS paid	
Telephone and Internet	6,185.00
Training Progr	
Bank Charges	2,606.91
Transportation	75.00
Tender Cost	5,000.00
TOTAL	751,012.91
SCHEDULE 11 : ADMINISTRATIVE EXPENDITURE	
Audit Fees	16,800.00
Board Meeting	1,750.00
Eletricity Exp	9,918.00
Swipp Machine Charge	1,180.00
EPF& ESI	77,228.00
Food & Hospitality	2,460.00
New paper & Periodical	2,029.00
Office Expenses	21,401.00
Office rent	46,000.00
Travel & Coveyance	60,643.00
Poostage Exp.	557.00
Printing & Stationary	1,725.00
Puja Expenses	50.00
Repair Mantanance	8,745.00
Office Maintenance	3,400.00
Salary To Programme Associates	118,160.00
Salary To Executive Director	10,000.00
Salary To Support Staff	16,000.00
TDS paid	
Telephone and I(n)ternet	6,185.00
Training Program	
Bank Charges	2,606.91
Transportation	75.00
Tender Cost	5,000.00
TOTAL	411,912.91



Network for Youth Development Healthy Environment (NYDHEE)

LB 422, Phase 2, Bhimatangi, Kapilaprasad, Bhubaneswar, Odisha

AMOUNT IN INR

SCHEDULE 2 : FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRECIATION					WRITTEN DOWN VALUE		
	As At 01.04.2019	Used for 180 days or more	Used for less than 180 days	Deletions	As at 31.03.2020	RATE	Upto 31.03.2019	For the year	Deletions	Upto 31.03.2020	As at 31.03.2020	As at 31.03.2019
Building												
Furniture & Fixture	147,289.00	-	-	-	-	10%		14,979.00	-	14,979.00	137,310.00	147,289.00
Plant and Machinery	65,410.00	-	5,000.00	-	152,289.00	10%		13,982.00	-	13,982.00	107,028.00	65,410.00
Vehicle & Cycle	15,466.00	-	55,600.00	-	121,010.00	15%		2,320.00	-	2,320.00	13,146.00	15,466.00
Computer	12,911.00	-	-	-	15,466.00	15%		5,164.00	-	5,164.00	7,747.00	12,911.00
					12,911.00	40%						
TOTAL	241,076.00	-	60,600.00	-	301,676.00		-	36,445.00	-	36,445.00	265,231.00	241,076.00



21 SEP 2020

Pawdey
SECRETARY
 Network for Youth Development
 and Healthy Environment.

Network for Youth Development & Healthy Environment (NYDHEE),
LB-422, Phase-2, Bhimatangi, Kapilaprasad, Bhubaneswar, Odisha
For the Year ended On 31st March, 2020

ACCOUNTING POLICIES & NOTES ON ACCOUNTS

- (a) **Method of Accounts** :Accounts are maintained on accrual basis under historical cost convention method and going concern concept in accordance with applicable mandatory accounting standards.
- (b) Accounting policies of the Organisation are consistent and are in consonance with generally accepted accounting policies.
- (c) **Fixed Assets:**
The fixed assets are accounted for on historical cost basis and are reflected in the balance sheet at written down value after charge of depreciation.
- (d) **Depreciation:**
Depreciation on fixed assets is calculated on the basis or rates as notified under the Income Tax rules and the method is consistently followed by the organization .
- (e) **Income Recognition**
The income of the organization is mainly from Grants, Donations and Interest from Bank and are recognized as and when received and the same are utilized for the charitable objects. The grants from foreign sources are received and utilized as per FCRA guidelines and for the purpose for which it is received.
- (f) The Grant received from foreign sources during the year was received in converted Indian currency.



21 SEP 2020