

**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 31<sup>st</sup> March 2021 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 31<sup>st</sup> March 2021.

**AND**

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

Bhubaneswar,  
Dated:- 28-10-2021



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

  
CA Gourav Lal  
Partner

Membership No. 300831  
UDIN: 21300831AAAARA5379

**NETWORK FOR YOUTH DEVELOPMENT & HEALTHY ENVIRONMENT (NYDHEE)**  
**LB, 422, PHASE -2, BHIMATANGI, KAPLIAPRASAD, BHUBANESWAR, ODISHA**

**AMOUNT IN INR**

**FC & NON FC CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2021**

<u>SOURCES OF FUNDS</u>	SCHEDULE	F.Y.2020-21
<b>I.FUND BALANCES:</b>		
a.General Fund	[01]	85,394.76
b.Corporus Fund		200,000.00
		<b>285,394.76</b>
<b>II.LOAN FUNDS:</b>		
a.Secured Loans		884,120.74
b.Unsecured Loans		321,138.00
		<b>1,205,258.74</b>
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>1,490,653.50</b>
<u>APPLICATION OF FUNDS</u>		
<b>I.FIXED ASSETS</b>		
Net Assets	[02]	230,375.00
<b>II.INVESTMENTS</b>		234,354.00
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>		
a.Loans & Advances	[03]	977,270.29
b.Receivable From TRIFED		208,673.00
b.Cash & Bank Balance	[04]	349,572.42
	<b>A</b>	<b>1,535,515.71</b>
<b>Less:CURRENT LIABILITIES &amp; PROVISIONS:</b>		
a.Other Current Liabilities & Provisions	[05]	509,591.21
	<b>B</b>	<b>509,591.21</b>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<b>1,025,924.50</b>
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>1,490,653.50</b>

Significant Accounting Policies and Notes to Accounts

[09]

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

For R.C.LAL & CO.,

For NYDHEE

Chartered Accountants

Firm Regn No. - 313188E

  
CA Gourav Lal

Partner

Membership No.300831

UDIN- 21300831AAAARA5379

Place : Bhubaneshwar

Date : 28-10-2021



  
Prashant Ku Muduli  
SECRETARY

**NETWORK FOR YOUTH DEVELOPMENT & HEALTHY ENVIRONMENT (NYDHEE)**  
**LB, 422, PHASE -2, BHIMATANGI, KAPLIAPRASAD, BHUBANESWAR, ODISHA**

AMOUNT IN INR


INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021		
	SCHEDULE	F.Y.2020-21
<b><u>I. INCOME</u></b>		
Grants	[06]	2,901,621.70
Donation from individual		184,627.33
Other Receipts	[07]	346,488.39
Membership Fees		4,900.00
Bank Interest		19,934.01
Income Tax refund		1,040.00
Processing Fees		3,200.00
Interest from SHG Member		79,302.29
<b>TOTAL</b>		<b>3,541,113.72</b>
<b><u>II. EXPENDITURE</u></b>		
Programme Expenditure	[08]	3,335,151.98
Administrative Expenses	[09]	300,670.29
Income Tax paid		
Depreciation	[02]	34,856.00
<b>TOTAL</b>		<b>3,670,678.27</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>(129,564.55)</b>
<b>IV. EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED TO GENERAL FUND</b>		<b>(129,564.55)</b>

**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

For NYDHEE

  
CA Gourav Lal  
Partner  
Membership No.300831  
UDIN- 21300831AAAARA5379  
Place : Bhubaneshwar  
Date : 28-10-2021



  
Prashant Ku Muduli  
SECRETARY

**NETWORK FOR YOUTH DEVELOPMENT & HEALTHY ENVIRONMENT (NYDHEE)**  
**LB, 422, PHASE -2, BHIMATANGI, KAPLIAPRASAD, BHUBANESWAR, ODISHA**

**AMOUNT IN INR**

<b>RECEIPTS &amp; PAYMENTS ACCOUNT FOR THE YEAR ENDED 31/03/2021</b>		
	<b>SCHEDULE</b>	<b>F.Y.2020-21</b>
<b><u>I. RECEIPTS</u></b>		
<b>Opening Balances</b>		
Cash in Hand		85,471.40
Cash at Bank		113,038.13
Fixed Deposit		220,804.99
CC Account		(920,891.00)
Programme Advance		140,166.00
<b><u>Grants in Aid Received</u></b>		
HEIFER INTERNATIONAL		-
Benevit		77,050.62
Jiv Daya Foundaton		1,040,000.38
Native Energy		180,733.00
Trickle Up		769,916.00
Tek Mahindra		300,000.00
GIVE India Foundation		3,308.75
Goonj		300,000.00
NABARD		53,580.00
SAMBANDH		57,960.00
TRIFED		15,179.00
Federal Bank		
BDO, Balaanta		80,100.00
Donation(FC General)		23,793.95
Donation from individual		184,627.33
Other Receipts		346,488.39
Membership Fees		4,900.00
Processing Fess		3,200.00
Bank Interest		19,934.01
Income Tax refund		1,040.00
<b><u>Micro Credit Activites</u></b>		
Loan recovered SHG Member		1,045,281.00
Interest from SHG Member		79,302.29
<b>TOTAL</b>		<b>4,224,984.24</b>
<b><u>II. PAYMENTS</u></b>		
<b>Programme Expenditure</b>		
Mayurbhanj Socio Economic Development Throuogh Small Livestock (Payment of Sundry Creditor)		16,980.00
Biosand Filter Restoration Project		206,845.50
Jiv Daya Fondation		830,007.00
Benevit		73,243.00
Trickle Up		866,131.74
Tek Mahindra		305,020.00
Micro Credit Activites		304,565.74
General & Other Programme Expenses		771,529.00
FC General Programme Expenses		38,700.00
Administrative Expenses	[10]	304,232.29





<b>Micro Credit Activities</b>		
Loan To SHG Members		603,758.29
Programme Advance		140,166.00
Office rent (Security Deposit)		14,000.00
Loan to Others		50,000.00
<b>Closing Balances</b>		
Cash in Hand		114,992.48
Cash at Bank		234,579.94
Fixed Deposit		234,354.00
CC Account		(884,120.74)
<b>TOTAL</b>		<b>4,224,984.24</b>

#### 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  
Firm Regn No. - 313188E



*glw*  
CA Gourav Lal  
Partner  
Membership No. 300831  
UDIN- 21300831AAAARA5379  
Place : Bhubaneshwar  
Date : 28-10-2021

For NYDHEE

*Prashant*  
Prashant Ku Muduli  
SECRETARY

AMOUNT IN INR

Schedules forming part of Financial Statement	
	F.Y.2020-21
<b><u>SCHEDULE [01] : GENERAL FUND</u></b>	
Opening Balance	214,959.31
Add/ (Less): Excess of Income Over Expenditure/ (Excess of Expenditure over Income) Transferred from Income & Expenditure Account	(129,564.55)
<b>TOTAL</b>	<b>85,394.76</b>
<b><u>SCHEDULE [03] : LOAN &amp; ADVANCES</u></b>	
Mayurbhanj Socio Economic Development Throuogh Small Livestock	130,166.00
Biosand Filter Restoration Project	10,000.00
Micro Credit Activites	603,758.29
Loan to TRIFED Project	159,850.00
Security Deposit	23,496.00
Loan to Others	50,000.00
<b>TOTAL</b>	<b>977,270.29</b>
<b><u>SCHEDULE [04] : CASH &amp; BANK BALANCE</u></b>	
<b>Cash in Hand : -</b>	
Jiv Daya Fooundation	-
Mayurbhanj Socio Economic Development Throuogh Small Livestock	-
BSF	1,984.40
Benevit	-
Trickle up	3,337.00
Tek Mahindra	-
MFI	84,324.00
FC General Fund	46.00
General	24,713.08
Trified	588.00
	<b>114,992.48</b>
<b>Cash at Bank : -</b>	
Jiv Daya Fooundation	212,240.38
Mayurbhanj Socio Economic Development Throuogh Small Livestock	3,556.10
BSF	1,117.00
Benevit	3,807.62
Trickle up	3,447.26
Tek Mahindra	-
FC General Fund	76.62
General	10,334.96
<b>TOTAL</b>	<b>234,579.94</b>



<b><u>SCHEDULE [05] : CURRENT LIABILITIES &amp; PROVISIONS</u></b>	
Mayurbhanj Socio Economic Development Throuogh Small Livestock	21,453.21
Salary Payable	426,000.00
ESHakti Programme	18,000.00
Other Outstanding Liabilities	12,690.00
EPF Payable	2,338.00
Payable to Staff	23,210.00
Audit Fees payable	5,900.00
<b>TOTAL</b>	<b>509,591.21</b>
<b><u>SCHEDULE [06] : GRANTS IN AID</u></b>	
Opening Balance of Unspent Grant Balance	
Add: GIA adjusted agaist payable	-
Add-Received during the Year	2,901,621.70
<b>TOTAL</b>	<b>2,901,621.70</b>
<b><u>SCHEDULE 07 : OTHER RECEIPT</u></b>	
Agriculture Sale proceed	177,120.00
Sale of Agriculture product	124,990.56
Sale of NTF Product	27,750.00
Misc Receipt	16,627.83
<b>TOTAL</b>	<b>346,488.39</b>
<b><u>SCHEDULE 08 : PROGRAMME EXPENDITURE</u></b>	
Mayurbhanj Socio Economic Development Throuogh Small Livestock	
Biosand Filter Restoration Project	206,845.50
Jiv Daya Fondation	830,007.00
Benevit	73,243.00
Trickle Up	866,131.74
Tek Mahindra	305,020.00
Micro Credit Activites	304,565.74
<b>General Programme Expenses</b>	
COVID-19 Relief Programme	256,111.00
MEDP Trainig Programme	59,690.00
Bihar Relief Fund	5,500.00
Relief & Restoration Exp	94,500.00
Social Audit Programme	54,900.00
Disability Day Observation	10,450.00
Nutrition Day celebration	7,840.00
Dana Ustov	12,870.00
Capacity building Training	15,240.00
Enviornment Day Expenses	10,860.00
Women Day Observation	9,870.00
Agrcultural Expenses	205,608.00
Audit fees Payable	5,900.00
<b>TOTAL</b>	<b>3,335,151.98</b>



**SCHEDULE 09 : ADMINISTRATIVE EXPENDITURE**

Electricity Exp	5,841.00
EPF& ESI	17,243.00
Food & Hospitality	5,658.00
New paper & Periodical	760.00
<b>Office Expenses</b>	18,656.00
Office rent	5,000.00
Travel & Coveyance	42,659.00
Postage Exp.	1,413.00
Printing & Stationary	3,220.00
Puja Expenses	927.00
Repair Mantanance of Computer	1,992.00
Office Maintenance	1,400.00
Salary To Programme Associates	92,500.00
Salary To Support Staff	48,500.00
Telephone and I(n)ternet	9,714.00
Consultancy Paid	4,500.00
Bank Charges	519.29
Transportation	17,788.00
Fund Raising Expenses	6,000.00
Website development	11,380.00
FC Renewal Fees	5,000.00
<b>TOTAL</b>	<b>300,670.29</b>

**SCHEDULE 10 : ADMINISTRATIVE EXPENDITURE**

Audit Fees payable	5,900.00
Electricity Exp	5,841.00
EPF& ESI	14,905.00
Food & Hospitality	5,658.00
New paper & Periodical	760.00
<b>Office Expenses</b>	18,656.00
Office rent	5,000.00
Travel & Coveyance	42,659.00
Postage Exp.	1,413.00
Printing & Stationary	3,220.00
Puja Expenses	927.00
Repair Mantanance of Computer	1,992.00
Office Maintenance	1,400.00
Salary To Programme Associates	92,500.00
Salary To Support Staff	48,500.00
Telephone and I(n)ternet	9,714.00
Consultancy Paid	4,500.00
Bank Charges	519.29
Transportation	17,788.00
Fund Raising Expenses	6,000.00
Website development	11,380.00
FC Renewal Fees	5,000.00
<b>TOTAL</b>	<b>304,232.29</b>





**NETWORK FOR YOUTH DEVELOPMENT HEALTHY eNVIROnMENT (NYDHEE)****LB-422, PHASE-2, BHIMATANGI, KAPILAPRASAD, BHUBANESWAR, ODISHA**

AMOUNT IN INR

**SCHEDULE 3 : FIXED ASSETS**

DESCRIPTION	GROSS BLOCK					DEPRECIATION					WRITTEN DOWN VALUE	
	As At 01.04.2020	Used for 180 days or more	Used for less than 180 days	Deletions	As at 31.03.2021	RATE	Upto 31.03.2019	For the year	Deletions	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
Building		-	-	-	-	10%		-	-	-	-	-
Furniture & Fixture	137,310.00	-	-	-	137,310.00	10%		13,731.00	-	13,731.00	123,579.00	137,310.00
Plant and Machinery	107,028.00	-	-	-	107,028.00	15%		16,054.00	-	16,054.00	90,974.00	107,028.00
Vehicle & Cycle	13,146.00	-	-	-	13,146.00	15%		1,972.00	-	1,972.00	11,174.00	13,146.00
Computer	7,747.00	-	-	-	7,747.00	40%		3,099.00	-	3,099.00	4,648.00	7,747.00
<b>TOTAL</b>	<b>265,231.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>265,231.00</b>		<b>-</b>	<b>34,856.00</b>	<b>-</b>	<b>34,856.00</b>	<b>230,375.00</b>	<b>265,231.00</b>



**Network for Youth Development & Healthy Environment (NYDHEE),**  
**LB-422, Phase-2, Bhimatangi, Kapilaprasad, Bhubaneswar, Odisha**  
**For the Year ended On 31<sup>st</sup> March, 2021**

**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.

