# AUDIT REPORT

# AND

# AUDITED ACCOUNTS

# FOR THE YEAR ENDED ON 31.03.2026

OF

## VISWA YUVA KENDRA

Baninali, Luhamunda, Angul,

Odisha-759127


AUDITORS

N M S K & ASSOCIATES
CHARTERED ACCOUNTANTS
G-3, KAILASH PLAZA
252-H, SANT NAGAR
NEW DELHI-110065
Ph: 9910286868, 11-41624541
Email: delhi@skjenaassociates.com

**N M S K & ASSOCIATES**
Chartered Accountants

G-3, Kailash Plaza,
252-H, Sant Nagar,
New Delhi-110065
Ph. 9910286868,11-41624541
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# INDEPENDENT AUDITORS' REPORT

## Report on the Financial Statements

### Opinion

We have audited the financial statement of VISWA YUVA KENDRA, Baninali, Luhamunda, Angul, Odisha-759127, a society registered under the Societies Registration Act which comprise the balance sheet as at March 31, 2026 and the Statement of Income & Expenditure and Statement of Receipt & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements 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, of the state of affairs of the Society as at 31st March, 2026 and excess of Income over Expenditure and its Receipts and Payments for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibility of Management for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and the Statement of Receipt and Payment in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

N M S K & Associates New Delhi Chartered Accountants

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

That Management are also responsible for overseeing the Society's financial reporting process

**Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Other Matter

a. In the preparation of the Receipt and Payment Account, Income & expenditure Account and Balance Sheet, Opening Balances as on 01.04.2025 were considered from the previous year Audited Accounts which reconciles with the figures as per books of accounts maintained by the society.
b. The Receipt & Payment Account, Income & expenditure Account and Balance Sheet of the projects are prepared by the management from the books of accounts maintained by the society.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.

b. The Balance Sheet, the Statement of Income & Expenditure and Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.

For **N M S K & Associates**
Chartered Accountants
Firm Registration Number: 016551N

Date : 14.08.2026

Place : Baninali, Angul




(CA Subrat Kumar Jena, FCA)
Partner
Membership Number: 094966

UDIN : 26094966KDLEEB4418

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(CONSOLIDATED)

BALANCE SHEET AS ON 31st MARCH 2026

Amount in (Rs.)

| Particulars | SCH No | FCRA | INDIAN | Consolidated |
|---|---|---|---|---|
| CAPITAL & LIABILITIES | | | | |
| I. CAPITAL FUND B/f | | | | |
| A. General Reserve | 1 | 207,468.11 | 6,991,473.75 | 7,198,941.86 |
| | | 207,468.11 | 6,991,473.75 | 7,198,941.86 |
| B. Section 11(2) Accumulated Fund (FY-2023-24 Opening Balance) | | - | - | - |
| Less: Amount utilised during the year | | - | - | - |
| Closing Balance | | - | - | - |
| C. Membership fees | | - | - | - |
| Add:Transfer During the Year | | - | - | - |
| | | - | - | - |
| D. Restricted Grant Fund [ Refer Annexure-B ] | | - | - | - |
| II. LIABILITIES | | | | |
| A. Non Current Liabilities | | - | - | - |
| B. Current Liabilities | | | | |
| Short Term Loan & Advances | 2 | - | - | - |
| Other Current Liabilities | 3 | - | 360,947.00 | 360,947.00 |
| | | 207,468.11 | 7,352,420.75 | 7,559,888.86 |
| ASSETS AND PROPERTIES | | | | |
| I. Non Current Assets | | | | |
| Fixed Assets ( Refer Schdule-A ) | | - | 3,521,846.45 | 3,521,846.45 |
| Investment | 4 | - | 400,006.00 | 400,006.00 |
| II. Current Assets | | | | |
| Cash in hand | 5 | - | - | - |
| Bank Balance | 6 | 207,468.11 | 2,395,566.30 | 2,603,034.41 |
| Advance | 7 | - | 279,000.00 | 279,000.00 |
| Other Current Assets | 8 | - | 756,002.00 | 756,002.00 |
| | | 207,468.11 | 7,352,420.75 | 7,559,888.86 |
| In terms of our attached Report of even date | - | 0.00 | - | - |

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

Date : 14.08.2026
Place : Angul

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar [illegible],FCA)
Partner
Membership No. 094966

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(CONSOLIDATED)

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2026

Amount in (Rs.)

| Particulars | SCH No | FCRA | INDIAN | Consolidated |
|---|---|---|---|---|
| INCOME | | | | |
| Gross Income | 9 | 6,586,306.00 | 18,277,083.97 | 24,863,389.97 |
| Liabilty Written Back | 3 | - | - | - |
| Total (A) | | 6,586,306.00 | 18,277,083.97 | 24,863,389.97 |
| APPLICATION OF INCOME | | | | |
| I. EXPENDITURE | | | | |
| Programme Expenses | 10 | 6,019,455.00 | 15,038,294.52 | 21,057,749.52 |
| Admin Expenses | 11 | 712,852.40 | 894,548.74 | 1,607,401.14 |
| Capital Application | | - | - | - |
| Repayment of Loan | | - | - | - |
| Depreciation | A | - | 394,433.00 | 394,433.00 |
| Total (B) | | 6,732,307.40 | 16,327,276.26 | 23,059,583.66 |
| Excess Of Income Over Expenditure | | (146,001.40) | 1,949,807.71 | 1,803,806.31 |
| Total (C) | | (146,001.40) | 1,949,807.71 | 1,803,806.31 |

In terms of our attached Report of even date

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

N M S K & Associates ★ New Delhi ★ Chartered Accountants

(CA Subrat Kumar Jena,FCA)
Partner
Membership No. 094966

Date : 14.08.2026
Place : Angul

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(CONSOLIDATED)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2026

Amount in (Rs.)

| Particulars | SCH No | FCRA | INDIAN | Consolidated |
|---|---|---|---|---|
| RECEIPTS | | | | |
| Opening Balance | | | | |
| Fixed Deposit | 4 | - | 469,136.00 | 469,136.00 |
| Cash in Hand | 5 | - | - | - |
| Bank Balance | 6 | 353,469.51 | 906,554.59 | 1,260,024.10 |
| Advance | 7 | - | 129,400.00 | 129,400.00 |
| Gross Receipts | 9 | 6,586,306.00 | 18,277,083.97 | 24,863,389.97 |
| Loan from Other | | | - | - |
| TDS FY 2021-22 received | | - | | - |
| | | 6,939,775.51 | 19,782,174.56 | 26,721,950.07 |
| PAYMENTS | | | | |
| Security Deposit Refunded | 2 | - | - | - |
| Programme Expenses | 10 | 6,019,455.00 | 15,038,294.52 | 21,057,749.52 |
| Admin Expenses | 11 | 712,852.40 | 894,548.74 | 1,607,401.14 |
| Liabilities of 2021-22 paid during the | 12 | - | - | - |
| Non Recurring Expenses | | | | |
| Capital Application | 13 | - | 401,500.00 | 401,500.00 |
| Repayment of Loan | 14 | - | 295,000.00 | 295,000.00 |
| Transfer to Corpus Fund | 15 | - | - | - |
| Closing Balance | | | | |
| Fixed Deposit | 4 | - | 400,006.00 | 400,006.00 |
| Cash in Hand | 5 | - | - | - |
| Bank Balance | 6 | 207,468.11 | 2,395,566.30 | 2,603,034.41 |
| Advance | 7 | - | 279,000.00 | 279,000.00 |
| Other Current Assets | 8 | - | 78,259.00 | 78,259.00 |
| | | 6,939,775.51 | 19,782,174.56 | 26,721,950.07 |

In terms of our attached Report of even date

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

Date : 14.08.2026

Place : Angul

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(CONSOLIDATED)

| General Fund | Note No: 1 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | FCRA | INDIAN |
| Opening Balance ( As per last year Audit Report) | 353,469.51 | 5,041,666.04 |
| Less: Excess of Expenditure Over Income Incurred during the Year | 146,001.40 | - |
| Add: Addition During the year | - | 1,949,807.71 |
| TOTAL CLOSING BALANCE | 207,468.11 | 6,991,473.75 |

| Short Term Loan & Advances | Note No: 2 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | FCRA | INDIAN |
| Opening Balance ( As per last year Audit Report) | - | |
| Add: Received During the Year | - | - |
| Less : Paid During the Year | - | |
| Total | - | - |

| Other Current Liabilities | Note No: 3 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | FCRA | INDIAN |
| Opening Balance ( As per Last year Audit Report) | - | 1,031,831.00 |
| Add: Addition during the year | - | - |
| Less: Liability Written Back during the year | - | - |
| Less: Payment made for the Previous year | - | 670,884.00 |
| Total Closing Balance | - | 360,947.00 |
| | | |
| Details of Closing Balances | FCRA | INDIAN |
| *LC Project* | | |
| Payable to Individuals | - | 257,001.00 |
| Opening Liablity | - | |
| Audit Fees Payable | - | 25,000.00 |
| Loan from CRECHE Programme | - | - |
| Loan from Gousala Programme | - | - |
| Outstanding Expenses | - | 27,358.00 |
| Childline Expenses Payable | - | - |
| GST Payable | | 51,588.00 |
| | | |
| Total | - | 360,947.00 |

| Investment | Note No: 4 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | FCRA | INDIAN |
| Opening Balance ( As per Last year Audit Report) | - | 469,136.00 |
| Add: Addition during the year | - | - |
| Less: Received during the year | - | 69,130.00 |
| Total Closing Balance | - | 400,006.00 |

NMSK & Associates
New Delhi
Chartered Accountants

| Details of Closing Balances | FCRA | INDIAN |
|---|---|---|
| FD with SBI Bank | - | 400,006.00 |
| | | |
| Total | - | 400,006.00 |

| Cash in Hand | Note No: 5 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | FCRA | INDIAN |
| Opening Balance ( As per last year Audit Report) | - | - |
| | | |
| CLOSING BALANCE | | |
| Cash-in-Hand | - | - |
| | - | |
| TOTAL CLOSING BALANCE | - | - |

| Cash at Bank | Note No: 6 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | FCRA | INDIAN |
| Opening Balance ( As per last year Audit Report) | 353,469.51 | 906,554.59 |
| | | |
| CLOSING BALANCE | | |
| Cash-at-Bank | 207,468.11 | 2,395,566.30 |
| | - | |
| TOTAL CLOSING BALANCE | 207,468.11 | 2,395,566.30 |

| Advance | Note No: 7 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | FCRA | INDIAN |
| Opening Balance ( As per Last year Audit Report) | - | 129,400.00 |
| Add: Addition during the year | - | 279,000.00 |
| Less: Received during the year | - | 129,400.00 |
| Total Closing Balance | - | 279,000.00 |
| | | |
| Details of Closing Balances | FCRA | INDIAN |
| VYK General | | 279,000.00 |
| | | |
| Total | - | 279,000.00 |

| Other Current Assets | Note No: 8 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | FCRA | INDIAN |
| Opening Balance ( As per Last year Audit Report) | - | 1,053,627.00 |
| Add: Addition during the year | - | 78,259.00 |
| Less: Received during the year | - | 375,884.00 |
| Total Closing Balance | - | 756,002.00 |
| | | |
| Details of Closing Balances | FCRA | INDIAN |
| SSWB | | 504,851.00 |
| CDVO, Angul(Gousala) | | 130,121.00 |
| TDS Receivable | | 121,030.00 |
| Total | - | 756,002.00 |



VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(CONSOLIDATED)

GROSS RECEIPTS

SCHEDULE -9
Amount in (Rs.)

| Particulars | FCRA | INDIAN | Consolidated |
|---|---|---|---|
| Grant Received During the Year | 6,560,449.00 | 18,133,139.97 | 24,693,588.97 |
| Donation | - | - | - |
| Other Income | - | | - |
| Reimbursement Expenss | - | 98,000.00 | 98,000.00 |
| Bank Interest | 25,857.00 | 44,744.00 | 70,601.00 |
| Membership | - | 1,200.00 | 1,200.00 |
| Amount Transferred to Income & Expenditure Account | 6,586,306.00 | 18,277,083.97 | 24,863,389.97 |
| Add: | | | |
| PF & PT Recovered | - | - | - |
| Amount Transferred to Receipt & Payment Account | 6,586,306.00 | 18,277,083.97 | 24,863,389.97 |

Programme Expenses

SCHEDULE -10
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| A. Welfare of Children | 6,019,455.00 | - | 6,019,455.00 |
| | 6,019,455.00 | - | 6,019,455.00 |
| Less: Reimbursement of Expenses | - | - | - |
| Total Amount Transfered to Receipt & Payment Account | 6,019,455.00 | - | 6,019,455.00 |
| Add: Expenses Payable | - | - | - |
| Less: | | | |
| Expenses Incurred out of 11(2) Accumulation of 2021-22 | - | - | - |
| Expenses incurred out of Capital Fund (Balancing Figure) | - | - | - |
| Amount Transferred to Income & Expenditure Account | 6,019,455.00 | - | 6,019,455.00 |

INDIAN

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| A. Support to Farmers | 1,270,458.00 | - | 1,270,458.00 |
| B. Crop Diversification Programme | 2,346,826.00 | - | 2,346,826.00 |
| C. Social Welfare | 11,421,010.52 | - | 11,421,010.52 |
| Total Amount Transfered to Receipt & Payment Account | 15,038,294.52 | - | 15,038,294.52 |
| Add: Expenses Payable | - | - | - |
| Less: | | | |
| Expenses Incurred out of 11(2) Accumulation of 2021-22 | - | - | - |
| Expenses incurred out of Capital Fund (Balancing Figure) | - | - | - |
| Amount Transferred to Income & Expenditure Account | 15,038,294.52 | - | 15,038,294.52 |



Admin Expenses

SCHEDULE -11
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| A. Bank Charges | 11,061.40 | - | 11,061.40 |
| B. Accountant Salary | 270,000.00 | - | 270,000.00 |
| C. Printing & Stationery | 21,791.00 | - | 21,791.00 |
| D. Audit Fees | 50,000.00 | - | 50,000.00 |
| E. Project Director Salary | 360,000.00 | - | 360,000.00 |
| | | | - |
| Total Amount Transfered to Receipt & Payment Account | 712,852.40 | - | 712,852.40 |
| Add: Expenses Payable | - | - | - |
| Amount Transferred to Income & Expenditure Account | 712,852.40 | - | 712,852.40 |

INDIAN

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| A. Bank Charges | 1,731.74 | - | 1,731.74 |
| B. Accountant Salary | 560,885.00 | - | 560,885.00 |
| C. Rent | 47,500.00 | - | 47,500.00 |
| D. Travelling & Conveyance | - | - | - |
| E. Telephone & Communication | 74,892.00 | - | 74,892.00 |
| F. Printing & Stationery | - | - | - |
| G. Audit Fees | 118,015.00 | - | 118,015.00 |
| H. Office Expenses | 91,525.00 | - | 91,525.00 |
| | | | - |
| Total Amount Transfered to Receipt & Payment Account | 894,548.74 | - | 894,548.74 |
| Add: Expenses Payable | - | - | - |
| Less: PT & PF Expenses | - | - | - |
| Less : Loan from FC General | - | - | - |
| Amount Transferred to Income & Expenditure Account | 894,548.74 | - | 894,548.74 |

Liabilities of PY paid during the year

SCHEDULE -12
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | | | - |
| | - | - | - |

INDIAN

Amount in (Rs.)

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | - | - | - |

ASSETS PURCHASED DURING THE YEAR AND ADDED TO FIXED ASSETS

SCHEDULE -13
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| Furniture & Fixture | - | - | - |
| Computer & Printer | - | - | |
| Total Amount Transfered to Receipt & Payment Account | - | - | - |
| Less : Assets Sold During the Year | - | - | - |
| Amount Transferred to Income & Expenditure Account | - | - | - |



INDIAN

Amount in (Rs.)

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| Mchinery | 15,300.00 | - | 15,300.00 |
| Electrical Equipment | 16,000.00 | - | 16,000.00 |
| GOUSALA | 370,200.00 | | 370,200.00 |
| Total Amount Transfered to Receipt & Payment Account | 401,500.00 | - | 401,500.00 |
| Less : Assets Sold During the Year | | - | - |
| Amount Transferred to Income & Expenditure Account | 401,500.00 | - | 401,500.00 |

Expenses Incurred out of Accumulated Income U/S 11(2) of FY 2021-22

SCHEDULE -14

Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | - | - | - |
| | - | - | - |
| | - | - | - |

INDIAN

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | - | - | - |

Transfer to Corpus

SCHEDULE -15

Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | - | - | - |
| | - | - | - |

INDIAN

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | - | - | - |
| | - | - | - |



VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88

Schedules Forming Part of Annual Accounts
Fixed Assets

Note No. A
(Figure in Rupees)

| Project Name | Particulars | Balance as at 1-Apr-2025 | Rate | Additions During the Year | | Sale/Adjust. During The Year | Balance as at 31-Mar-26 | Dep | W D V As at 31-Mar-26 | W D V As at 31-Mar-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | < 180 Days | > 180 Days | | | | | |
| | NIL BLOCK | | | | | | | | | |
| GENERAL | Land | 222,605.70 | 0% | - | - | - | 222,605.70 | - | 222,605.70 | 222,605.70 |
| | Books | | 0% | - | - | - | - | - | - | - |
| | | 222,605.70 | | - | - | - | 222,605.70 | - | 222,605.70 | 222,605.70 |
| | | | | | | | | | | |
| | 10% BLOCK | | | | | | | | | |
| GENERAL | Air Conditioner | 17,219.00 | 10% | - | - | - | 17,219.00 | 1,722.00 | 15,497.00 | 17,219.00 |
| GENERAL | Books & Library | 4,766.32 | 10% | - | - | - | 4,766.32 | 477.00 | 4,289.32 | 4,766.32 |
| GENERAL | Borewell | 27,231.00 | 10% | - | - | - | 27,231.00 | 2,723.00 | 24,508.00 | 27,231.00 |
| GENERAL | Camera | 1,852.00 | 10% | - | - | - | 1,852.00 | 185.00 | 1,667.00 | 1,852.00 |
| GENERAL | CCTV Camera | 33,990.00 | 10% | - | - | - | 33,990.00 | 3,399.00 | 30,591.00 | 33,990.00 |
| GENERAL | Cycle | 778.83 | 10% | - | - | - | 778.83 | 78.00 | 700.83 | 778.83 |
| GENERAL | Electric Equipments | 9,181.34 | 10% | - | - | - | 9,181.34 | 918.00 | 8,263.34 | 9,181.34 |
| GENERAL | Furniture | 195,897.25 | 10% | - | - | - | 195,897.25 | 19,590.00 | 176,307.25 | 195,897.25 |
| GENERAL | House Building | 1,292,219.10 | 10% | - | - | - | 1,292,219.10 | 129,222.00 | 1,162,997.10 | 1,292,219.10 |
| GENERAL | Inverter | 15,199.00 | 10% | - | - | - | 15,199.00 | 1,520.00 | 13,679.00 | 15,199.00 |
| KAHADI AND GRAM | BUILDING | 3,260.88 | 10% | - | - | - | 3,260.88 | 326.00 | 2,934.88 | 3,260.88 |
| KAHADI AND GRAM | Furniture | 1,184.57 | 10% | - | - | - | 1,184.57 | 118.00 | 1,066.57 | 1,184.57 |
| RCLP | Building | 7,753.46 | 10% | - | - | - | 7,753.46 | 775.00 | 6,978.46 | 7,753.46 |
| RCLP | Furniture | 1,291.41 | 10% | - | - | - | 1,291.41 | 129.00 | 1,162.41 | 1,291.41 |
| WCL | Cycle | 931.54 | 10% | - | - | - | 931.54 | 93.00 | 838.54 | 931.54 |
| WCL | Furniture | 3,300.88 | 10% | - | - | - | 3,300.88 | 330.00 | 2,970.88 | 3,300.88 |
| KAHADI AND GRAMUDYOG | BOOKS & LIBRARY | 292.80 | 10% | - | - | - | 292.80 | 29.00 | 263.80 | 292.80 |
| RTS | Furniture | 5,282.90 | 10% | - | - | - | 5,282.90 | 528.00 | 4,754.90 | 5,282.90 |
| RTS | Gousala Construction | 1,474,906.72 | 10% | - | 370,200.00 | - | 1,845,106.72 | 184,511.00 | 1,660,595.72 | 1,474,906.72 |
| | | | | | | | | | | |
| | | 3,096,539.00 | | - | 370,200.00 | - | 3,466,739.00 | 346,673.00 | 3,120,066.00 | 3,096,539.00 |
| | | | | | | | | | | |
| | PLANT & MACHINERY | | | | | | | | | |
| GENERAL | Machinery & Equipment | 652.66 | 15% | 15,300.00 | 16,000.00 | - | 31,952.66 | 3,645.00 | 28,307.66 | 652.66 |
| GENERAL | Motorcycle | 5,278.00 | 15% | | | - | 5,278.00 | 792.00 | 4,486.00 | 5,278.00 |
| GENERAL | Projector | 27,049.00 | 15% | | | - | 27,049.00 | 4,057.00 | 22,992.00 | 27,049.00 |
| GENERAL | Refrigerator & Cooler | 5,987.00 | 10% | | | - | 5,987.00 | 599.00 | 5,388.00 | 5,987.00 |
| GENERAL | Telivison & Amplifier | 12,914.00 | 10% | | | - | 12,914.00 | 1,291.00 | 11,623.00 | 12,914.00 |
| GENERAL | Water Lifting Pump | 1,677.00 | 10% | | | - | 1,677.00 | 168.00 | 1,509.00 | 1,677.00 |
| GENERAL | Sewing Machine | 8,892.00 | 10% | | | - | 8,892.00 | 889.00 | 8,003.00 | 8,892.00 |
| WCL | Mootor Cycle | 318.20 | 15% | | | - | 318.20 | 48.00 | 270.20 | 318.20 |
| RTS | Mahindra Sawari | 27,621.00 | 15% | | | - | 27,621.00 | 4,143.00 | 23,478.00 | 27,621.00 |
| RTS | Other Equipment | 20,313.70 | 15% | - | - | - | 20,313.70 | 3,047.00 | 17,266.70 | 20,313.70 |
| RTS | Ratio Scope | 2,151.00 | 15% | | | - | 2,151.00 | 323.00 | 1,828.00 | 2,151.00 |
| RTS | Scan Biometer | 7,994.75 | 15% | | | - | 7,994.75 | 1,199.00 | 6,795.75 | 7,994.75 |
| RTS | Slit Lamp | 9,421.44 | 15% | | | - | 9,421.44 | 1,413.00 | 8,008.44 | 9,421.44 |
| | | | | | | | | | | |
| | | 130,269.75 | | 15,300.00 | 16,000.00 | - | 161,569.75 | 21,614.00 | 139,955.75 | 130,269.75 |

NMSK & Associates ★ New Delhi ★ Chartered Accountants

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | COMPUTER | | | | | | | | | |
| GENERAL | Laptop | 65,365.00 | 40% | - | | - | 65,365.00 | 26,146.00 | 39,219.00 | 65,365.00 |
| | | | | | | | | | | |
| | | 65,365.00 | | - | - | - | 65,365.00 | 26,146.00 | 39,219.00 | 65,365.00 |
| | | | | | | | | | | |
| | Total (A) | 3,514,779.45 | | 15,300.00 | 386,200.00 | - | 3,916,279.45 | 394,433.00 | 3,521,846.45 | 3,514,779.45 |

ANNEXURE-B

ASSETS CREATED OUT OF INCOME NOT ELIGIBLE FOR DEPRECIATION U/S. 11(6) OF INCOME TAX ACT, 1961.

| Name of the Asset | Opening Balance as on 01.04.2025 | Addition During the Year | | Total Addition | Capital Expenditure | WDV as on 31.03.2026 |
|---|---|---|---|---|---|---|
| | | < 180 days | > 180 days | | | |
| Electrical Equipment | | - | | - | - | - |
| Office Equipment | | - | | - | - | - |
| Furniture & Fixture | - | | | - | | - |
| Vehicle | - | | | - | | - |
| Computer | - | | | - | | - |
| Library Books | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - |

Date : 14.08.2026

Place : Angul

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

N M S K & Associates ★ New Delhi ★ Chartered Accountants

# AUDIT REPORT

# AND

# LC AUDITED ACCOUNTS

# FOR THE YEAR ENDED ON 31.03.2026

OF

## VISWA YUVA KENDRA

Baninali, Luhamunda, Angul,

Odisha-759127


AUDITORS

N M S K & ASSOCIATES
CHARTERED ACCOUNTANTS
G-3, KAILASH PLAZA
252-H, SANT NAGAR
NEW DELHI-110065
Ph: 9910286868, 11-41624541
Email: delhi@skjenaassociates.com

N M S K & ASSOCIATES
Chartered Accountants

G-3, Kailash Plaza,
252-H, Sant Nagar,
New Delhi-110065
Ph. 9910286868,11-41624541
e-mail :delhi@skjenaassociates.com

# INDEPENDENT AUDITORS' REPORT

## Report on the Financial Statements

### Opinion

We have audited the financial statement relating to Local Contribution of VISWA YUVA KENDRA, Baninali, Luhamunda, Angul, Odisha-759127, a society registered under the Societies Registration Act which comprise the balance sheet as at March 31, 2026 and the Statement of Income & Expenditure and Statement of Receipt & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements 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, of the state of affairs of the Society as at 31st March, 2026 and excess of Income over Expenditure and its Receipts and Payments for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibility of Management for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and the Statement of Receipt and Payment in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement



that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

That Management are also responsible for overseeing the Society's financial reporting process

**Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Other Matter**

a. In the preparation of the Receipt and Payment Account, Income & expenditure Account and Balance Sheet, Opening Balances as on 01.04.2025 were considered from the previous year Audited Accounts which reconciles with the figures as per books of accounts maintained by the society.
b. The Receipt & Payment Account, Income & expenditure Account and Balance Sheet of the projects are prepared by the management from the books of accounts maintained by the society.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.

b. The Balance Sheet, the Statement of Income & Expenditure and Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.

For **N M S K & Associates**
Chartered Accountants
Firm Registration Number: 016551N

Date : 14.08.2026

Place : Baninali, Angul




(CA Subrat Kumar Jena, FCA)
Partner
Membership Number: 094966

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(General Contribution A/C)

## BALANCE SHEET AS ON 31st MARCH 2026

| Particulars | SCH No | Amount in (Rs.) |
|---|---|---|
| CAPITAL & LIABILITIES | | |
| I. CAPITAL FUND B/f | | |
| A. General Reserve | 1 | 6,991,473.75 |
| | | 6,991,473.75 |
| B. Section 11(2) Accumulated Fund (FY-2023-24 Opening Balance) | | - |
| Less: Amount utilised during the year | | - |
| Closing Balance | | - |
| B. Capital Reserve for Fixed Assets | | - |
| Less: Depreciation on Fixed Assets (Refer Schedule-A) | | - |
| Add: Assets acquired during the year | | - |
| [ Refer Schedule- 13] | | - |
| C. Membership fees | | |
| Add:Transfer During the Year | | - |
| [ Refer Schedule- 15] | | - |
| II. LIABILITIES | | |
| A. Non Current Liabilities | | - |
| B. Current Liabilities | | |
| Short Term Loan & Advances | 2 | - |
| Other Current Liabilities | 3 | 360,947.00 |
| | | 7,352,420.75 |
| ASSETS AND PROPERTIES | | |
| I. Non Current Assets | | |
| Fixed Assets ( Refer Schdule-A & B ) | | 3,521,846.45 |
| Investment | 4 | 400,006.00 |
| II. Current Assets | | |
| Cash in hand | 5 | - |
| Bank Balance | 6 | 2,395,566.30 |
| Advance | 7 | 279,000.00 |
| Other Current Assets | 8 | 756,002.00 |
| | | 7,352,420.75 |

In terms of our attached Report of even date

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar Jena,FCA)
Partner
Membership No. 094966

N M S K & Associates ★ New Delhi ★ Chartered Accountants

Date : 14.08.2026

Place : Angul

VISWA YUVA KENDRA

Baninali, Luhamunda, Angul, Odisha-759127

Reg. No.: DKL/1512/111/87-88

General Contribution A/C)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2026

| Particulars | SCH No | AMOUNT(`) |
|---|---|---|
| INCOME | | |
| Gross Income | 9 | 18,277,083.97 |
| Liability Written Back | 3 | - |
| Total (A) | | 18,277,083.97 |
| APPLICATION OF INCOME | | |
| I. EXPENDITURE | | |
| Programme Expenses | 10 | 15,038,294.52 |
| Admin Expenses | 11 | 894,548.74 |
| Capital Application | | - |
| Repayment of Loan | | - |
| Depreciation | A | 394,433.00 |
| Total (B) | | 16,327,276.26 |
| Excess Income Over Expenditure Transferred to General Fund | | 1,949,807.71 |
| Total (C) | | 1,949,807.71 |

In terms of our attached Report of even date

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

N M S K & Associates ★ New Delhi ★ Chartered Accountants

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

Date : 14.08.2026
Place : Angul

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Regd. No: DKL/1512/111/87-88
(General Contribution A/C)

## RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2026

| Particulars | SCH No | AMOUNT(`) |
|---|---|---|
| **RECEIPTS** | | |
| **Opening Balance** | | |
| Fixed Deposit | 4 | 469,136.00 |
| Cash in Hand | 5 | - |
| Bank Balance | 6 | 906,554.59 |
| Advance | 7 | 129,400.00 |
| TDS Refund | 8 | - |
| **Gross Receipts** | 9 | 18,277,083.97 |
| | | 19,782,174.56 |
| **PAYMENTS** | | |
| Programme Expenses | 10 | 15,038,294.52 |
| Admin Expenses | 11 | 894,548.74 |
| Liabilities of 2023-24 paid during the year | 12 | - |
| **Non Recurring Expenses** | | |
| Capital Application | 13 | 401,500.00 |
| Security Deposit & Others | 14 | - |
| Transfer to Corpus Fund | 15 | - |
| Loan payments | | 295,000.00 |
| **Closing Balance** | | |
| Fixed Deposit | 4 | 400,006.00 |
| Cash in Hand | 5 | - |
| Bank Balance | 6 | 2,395,566.30 |
| Advance | 7 | 279,000.00 |
| Other Current Assets | 8 | 78,259.00 |
| | | 19,782,174.56 |

In terms of our attached Report of even date

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

N M S K & Associates ★ New Delhi ★ Chartered Accountants

Date : 14.08.2026

Place : Angul

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(General Contribution A/C)

Schedules Forming Part of Accounts

| General Fund | Note No: 1 | |
|---|---|---|
| PARTICULARS | AMOUNT(`) | AMOUNT(`) |
| Opening Balance ( As per last year Audit Report) | 5,041,666.04 | |
| Less: Excess of Expenditure Over Income Incurred during the Year | | |
| Add: Addition During the year | 1,949,807.71 | |
| TOTAL CLOSING BALANCE | | 6,991,473.75 |

| Short Term Loan & Advances | Note No: 2 | |
|---|---|---|
| PARTICULARS | AMOUNT(`) | AMOUNT(`) |
| Opening Balance ( As per last year Audit Report) | - | |
| Add: Received During the Year | - | |
| Less : Paid During the Year | - | |
| Total | | - |

| Other Current Liabilities | Note No: 3 | |
|---|---|---|
| PARTICULARS | AMOUNT(`) | AMOUNT(`) |
| Opening Balance ( As per Last year Audit Report) | 1,031,831.00 | |
| Add: Addition during the year | | |
| Less: Amount Written back during the year | - | |
| Less: Payment made for the Previous year | 670,884.00 | |
| Total Closing Balance | | 360,947.00 |
| | | |
| Details of Closing Balances | AMOUNT(`) | AMOUNT(`) |
| | | |
| LC General | | |
| Payable to Individuals | 257,001.00 | |
| | | |
| Audit Fees Payable | 25,000.00 | |
| Loan from CRECHE Programme | - | |
| Loan from Gousala Programme | - | |
| Outstanding Expenses | 27,358.00 | |
| Childline Expenses Payable | - | |
| GST Payable | 51,588.00 | |
| | | |
| Total | | 360,947.00 |

| Investment | Note No: 4 | |
|---|---|---|
| PARTICULARS | AMOUNT(`) | AMOUNT(`) |
| Opening Balance ( As per Last year Audit Report) | 469,136.00 | |
| Add: Addition during the year | - | |
| Less: Received during the year | 69,130.00 | |
| Total Closing Balance | | 400,006.00 |
| | | |
| Details of Closing Balances | AMOUNT(`) | AMOUNT(`) |
| Fixed Deposit-SBI Bank | | |

NMSK & Associates ★ New Delhi ★ Chartered Accountants

| | | |
|---|---|---|
| *FD in SBI Bank* | 400,006.00 | |
| Total | | 400,006.00 |

| Cash in Hand | Note No: 5 | |
|---|---|---|
| PARTICULARS | AMOUNT(`) | AMOUNT(`) |
| Opening Balance ( As per last year Audit Report) | | - |
| | | |
| CLOSING BALANCE | | |
| Cash in Hand | - | |
| | - | |
| | - | |
| TOTAL CLOSING BALANCE | | - |

| Cash at Bank | Note No: 6 | |
|---|---|---|
| PARTICULARS | AMOUNT(`) | AMOUNT(`) |
| Opening Balance ( As per last year Audit Report) | | 906,554.59 |
| | | |
| CLOSING BALANCE | | |
| Cash-at-Bank | | |
| | | |
| Andhra Bank------ | | |
| VYK General | 3,630.00 | |
| | | |
| SBI BANK A/C NO: 11656432274 | | |
| VYK General | 2,030,131.02 | |
| | | |
| OGB BANK A/C NO: 051801000003071 | | |
| Gosala | 9,117.60 | |
| | | |
| Axis Bank A/c-922010038046755 | | |
| CDP-Sundargarh | 49,170.94 | |
| | | |
| Axis Bank A/c-920010060648178 | | |
| CDP-Attamalik | 41,474.66 | |
| | | |
| Axis Bank A/c-922010035347918 | | |
| Odisha Millet Mission | 259,997.60 | |
| | | |
| SBI A/c No: 03580323389 | | |
| Childline | 1,036.50 | |
| VYK General | 1,007.98 | |
| | | |
| TOTAL CLOSING BALANCE | | 2,395,566.30 |

| Advance | Note No: 7 | |
|---|---|---|
| PARTICULARS | AMOUNT(`) | AMOUNT(`) |
| Opening Balance ( As per Last year Audit Report) | 129,400.00 | |
| Add: Addition during the year | 279,000.00 | |
| Less: Received during the year | 129,400.00 | |
| Total Closing Balance | | 279,000.00 |

NMSK & Associates ★ New Delhi ★ Chartered Accountants

| | | |
|---|---|---|
| Details of Closing Balances | AMOUNT(`) | AMOUNT(`) |
| VYK Geenral | 279,000.00 | |
| | - | |
| Total | | 279,000.00 |

| Other Current Assets | Note No: 8 | |
|---|---|---|
| | AMOUNT(`) | |
| PARTICULARS | AMOUNT(`) | AMOUNT(`) |
| Opening Balance ( As per Last year Audit Report) | 1,053,627.00 | |
| Add: Addition during the year | 78,259.00 | |
| Less: Received during the year | 375,884.00 | |
| Total Closing Balance | | 756,002.00 |

| Details of Closing Balances | AMOUNT(`) | AMOUNT(`) |
|---|---|---|
| SSWB | 504,851.00 | |
| CIF, Mumbai | - | |
| CDVO, Angul(Gousala) | 130,121.00 | |
| TDS Receivable | 121,030.00 | |
| | | |
| Total | | 756,002.00 |



VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(General Contribution A/C)

GROSS RECEIPTS

SCHEDULE -9

| Particulars | AMOUNT(`) | AMOUNT(`) |
|---|---|---|
| **Grant Received During the Year** | | |
| VYK General | 13,361,859.97 | |
| Shree Anna Abhijan(OMM) | 1,547,832.00 | |
| CDP-ATTAMALIK | 637,470.00 | |
| CDP-Sundargarh | 1,131,000.00 | |
| Childline | 212,969.00 | |
| GOSALA | 1,163,750.00 | |
| TDS Receivable | 78,259.00 | 18,133,139.97 |
| **Membership** | | |
| VYK General | 1,200.00 | 1,200.00 |
| **Support From Others** | | |
| Reimbursement Expenss | 98,000.00 | 98,000.00 |
| **Bank Interest (Both Saving & Fixed Account)** | | |
| VYK General | 9,332.00 | |
| Shree Anna Abhijan(OMM) | 7,885.00 | |
| CDP-ATTAMALIK | 3,339.00 | |
| CDP-Sundargarh | 23,256.00 | |
| GOSALA | 932.00 | 44,744.00 |
| **Amount Transferred to Income & Expenditure Account** | 18,277,083.97 | 18,277,083.97 |
| Staff Welfare Deduction | | - |
| Received from staff welfare | | - |
| Loan from FC General | | |
| PF & PT Recovered | | - |
| **Amount Transferred to Receipt & Payment Account** | 18,277,083.97 | 18,277,083.97 |

Programme Expenses

SCHEDULE -10

INDIAN SOURCE

AMOUNT(`)

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| A. Support to Farmers | | | |
| Shree Anna Abhijan(OMM) | 1,270,458.00 | - | 1,270,458.00 |
| B. Crop Diversification Programme | | | |
| CDP-ATTAMALIK | 891,711.00 | | 891,711.00 |
| CDP-Sundargarh | 1,455,115.00 | | 1,455,115.00 |
| C. Social Welfare | | | |
| GOUSALA | - | | - |
| VYK-General | 11,376,010.52 | - | 11,376,010.52 |
| Childline | 45,000.00 | - | 45,000.00 |
| **Total Amount Transfered to Receipt & Payment Account** | 15,038,294.52 | - | 15,038,294.52 |
| Add: Expenses Payable | | | |
| Less: | | | |
| Expenses Incurred out of 11(2) Accumulation of 2024-25 | - | - | - |
| Expenses incurred out of Capital Fund (Balancing Figure) | - | - | - |
| **Amount Transferred to Income & Expenditure Account** | 15,038,294.52 | - | 15,038,294.52 |



Admin Expenses

SCHEDULE -11
AMOUNT(`)

INDIAN SOURCE

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| A. Bank Charges | | | |
| VYK General | 1,035.52 | - | 1,035.52 |
| CDP-ATTAMALIK | 364.62 | - | 364.62 |
| GOUSALA | 313.90 | - | 313.90 |
| CDP-Sundargarh | 17.70 | | 17.70 |
| B. Accountant Salary | | | |
| Shree Anna Abhijan(OMM) | 239,580.00 | - | 239,580.00 |
| CDP-ATTAMALIK | 45,000.00 | - | 45,000.00 |
| CDP-Sundargarh | 40,000.00 | - | 40,000.00 |
| VYK General | 236,305.00 | - | 236,305.00 |
| C. Rent | | | |
| VYK General | - | - | - |
| Shree Anna Abhijan(OMM) | 30,000.00 | - | 30,000.00 |
| CDP-ATTAMALIK | 17,500.00 | - | 17,500.00 |
| CDP-Sundargarh | - | - | - |
| | | | - |
| D. Travelling & Conveyance | | | |
| VYK General | | - | - |
| Shree Anna Abhijan(OMM) | - | - | - |
| E. Telephone & Communication | | | |
| Shree Anna Abhijan(OMM) | 11,303.00 | - | 11,303.00 |
| VYK General | 63,589.00 | | 63,589.00 |
| F. Printing & Stationery | | | |
| VYK General | | - | - |
| G. Audit Fees | | | |
| VYK General | 98,015.00 | | 98,015.00 |
| Shree Anna Abhijan(OMM) | 20,000.00 | - | 20,000.00 |
| H. Office Expenses | | | |
| VYK General | 91,525.00 | | 91,525.00 |
| Total Amount Transfered to Receipt & Payment Account | 894,548.74 | - | 894,548.74 |
| Add : Security Deposit | | | |
| Add: Expenses Payable | | | |
| | | - | - |
| | 894,548.74 | - | 894,548.74 |
| Less: PT & PF Payment | - | - | - |
| Less : Loan from FC General | | | |
| Amount Transferred to Income & Expenditure Account | **894,548.74** | - | **894,548.74** |

Liabilities of PY paid during the year

SCHEDULE -12
AMOUNT(`)

INDIAN SOURCE

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | | - | - |
| | - | - | - |

Assets Purchased During the Year

SCHEDULE -13
AMOUNT(`)

INDIAN SOURCE

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| Building Construction | 15,300.00 | - | 15,300.00 |
| CCTV Camera | 16,000.00 | - | 16,000.00 |
| GOUSALA | 370,200.00 | - | 370,200.00 |
| Total Amount Transfered to Receipt & Payment Account | 401,500.00 | - | 401,500.00 |

NMSK & Associates ★ New Delhi ★ Chartered Accountants

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88

Schedules Forming Part of Annual Accounts
Fixed Assets

Note No. A
(Figure in Rupees)

| Project Name | Particulars | Balance as at 1-Apr-2025 | Rate | Additions During the Year | | Sale/Adjust. During The Year | Balance as at 31-Mar-26 | Current Year Depreciation | W D V As at 31-Mar-26 | W D V As at 31-Mar-25 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | < 180 Days | > 180 Days | | | | | |
| | NIL BLOCK | | | | | | | | | |
| GENERAL | Land | 222,605.70 | 0% | - | - | - | 222,605.70 | - | 222,605.70 | 222,605.70 |
| | Books | | 0% | - | - | - | - | - | - | |
| | | 222,605.70 | | - | - | - | 222,605.70 | - | 222,605.70 | 222,605.70 |
| | | | | | | | | | | |
| | 10% BLOCK | | | | | | | | | |
| GENERAL | Air Conditioner | 17,219.00 | 10% | - | - | - | 17,219.00 | 1,722.00 | 15,497.00 | 17,219.00 |
| GENERAL | Books & Library | 4,766.32 | 10% | - | - | - | 4,766.32 | 477.00 | 4,289.32 | 4,766.32 |
| GENERAL | Borewell | 27,231.00 | 10% | - | - | - | 27,231.00 | 2,723.00 | 24,508.00 | 27,231.00 |
| GENERAL | Camera | 1,852.00 | 10% | - | - | - | 1,852.00 | 185.00 | 1,667.00 | 1,852.00 |
| GENERAL | CCTV Camera | 33,990.00 | 10% | - | | - | 33,990.00 | 3,399.00 | 30,591.00 | 33,990.00 |
| GENERAL | Cycle | 778.83 | 10% | - | - | - | 778.83 | 78.00 | 700.83 | 778.83 |
| GENERAL | Electric Equipments | 9,181.34 | 10% | - | - | - | 9,181.34 | 918.00 | 8,263.34 | 9,181.34 |
| GENERAL | Furniture | 195,897.25 | 10% | - | - | - | 195,897.25 | 19,590.00 | 176,307.25 | 195,897.25 |
| GENERAL | House Building | 1,292,219.10 | 10% | - | - | - | 1,292,219.10 | 129,222.00 | 1,162,997.10 | 1,292,219.10 |
| GENERAL | Inverter | 15,199.00 | 10% | - | - | - | 15,199.00 | 1,520.00 | 13,679.00 | 15,199.00 |
| KAHADI AND GR | BUILDING | 3,260.88 | 10% | - | - | - | 3,260.88 | 326.00 | 2,934.88 | 3,260.88 |
| KAHADI AND GR | Furniture | 1,184.57 | 10% | - | - | - | 1,184.57 | 118.00 | 1,066.57 | 1,184.57 |
| RCLP | Building | 7,753.46 | 10% | - | - | - | 7,753.46 | 775.00 | 6,978.46 | 7,753.46 |
| RCLP | Furniture | 1,291.41 | 10% | - | - | - | 1,291.41 | 129.00 | 1,162.41 | 1,291.41 |
| WCL | Cycle | 931.54 | 10% | - | - | - | 931.54 | 93.00 | 838.54 | 931.54 |
| WCL | Furniture | 3,300.88 | 10% | - | - | - | 3,300.88 | 330.00 | 2,970.88 | 3,300.88 |
| KAHADI AND GR | BOOKS & LIBRARY | 292.80 | 10% | - | - | - | 292.80 | 29.00 | 263.80 | 292.80 |
| RTS | Furniture | 5,282.90 | 10% | - | - | - | 5,282.90 | 528.00 | 4,754.90 | 5,282.90 |
| RTS | Gousala Construction | 1,474,906.72 | 10% | - | 370,200.00 | - | 1,845,106.72 | 184,511.00 | 1,660,595.72 | 1,474,906.72 |
| | | | | | | | | | | |
| | | 3,096,539.00 | | - | 370,200.00 | - | 3,466,739.00 | 346,673.00 | 3,120,066.00 | 3,096,539.00 |
| | | | | | | | | | | |
| | PLANT & MACHINERY | | | | | | | | | |
| GENERAL | Machinery & Equipment | 652.66 | 15% | 15,300.00 | 16,000.00 | - | 31,952.66 | 3,645.00 | 28,307.66 | 652.66 |
| GENERAL | Motorcycle | 5,278.00 | 15% | - | - | - | 5,278.00 | 792.00 | 4,486.00 | 5,278.00 |



| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| GENERAL | Projector | 27,049.00 | 15% | - | - | - | 27,049.00 | 4,057.00 | 22,992.00 | 27,049.00 |
| GENERAL | Refrigerator & Cooler | 5,987.00 | 10% | - | - | - | 5,987.00 | 599.00 | 5,388.00 | 5,987.00 |
| GENERAL | Telivison & Amplifier | 12,914.00 | 10% | - | - | - | 12,914.00 | 1,291.00 | 11,623.00 | 12,914.00 |
| GENERAL | Water Lifting Pump | 1,677.00 | 10% | - | - | - | 1,677.00 | 168.00 | 1,509.00 | 1,677.00 |
| GENERAL | Sewing Machine | 8,892.00 | 10% | - | - | - | 8,892.00 | 889.00 | 8,003.00 | 8,892.00 |
| WCL | Mootor Cycle | 318.20 | 15% | - | - | - | 318.20 | 48.00 | 270.20 | 318.20 |
| RTS | Mahindra Sawari | 27,621.00 | 15% | - | - | - | 27,621.00 | 4,143.00 | 23,478.00 | 27,621.00 |
| RTS | Other Equipment | 20,313.70 | 15% | - | - | - | 20,313.70 | 3,047.00 | 17,266.70 | 20,313.70 |
| RTS | Ratio Scope | 2,151.00 | 15% | - | - | - | 2,151.00 | 323.00 | 1,828.00 | 2,151.00 |
| RTS | Scan Biometer | 7,994.75 | 15% | - | - | - | 7,994.75 | 1,199.00 | 6,795.75 | 7,994.75 |
| RTS | Slit Lamp | 9,421.44 | 15% | - | - | - | 9,421.44 | 1,413.00 | 8,008.44 | 9,421.44 |
| | | | | | | | | | | |
| | | 130,269.75 | | 15,300.00 | 16,000.00 | - | 161,569.75 | 21,614.00 | 139,955.75 | 130,269.75 |
| | | | | | | | | | | |
| | COMPUTER | | | | | | | | | |
| GENERAL | Laptop | 65,365.00 | 40% | - | - | - | 65,365.00 | 26,146.00 | 39,219.00 | 65,365.00 |
| | | | | | | | | | | |
| | | 65,365.00 | | - | - | - | 65,365.00 | 26,146.00 | 39,219.00 | 65,365.00 |
| | | | | | | | | | | |
| | Total (A) | 3,514,779.45 | | 15,300.00 | 386,200.00 | - | 3,916,279.45 | 394,433.00 | 3,521,846.45 | 3,514,779.45 |

ANNEXURE-B

ASSETS CREATED OUT OF INCOME NOT ELIGIBLE FOR DEPRECIATION U/S. 11(6) OF INCOME TAX ACT, 1961.

| Name of the Asset | Opening Balance as on 01.04.2023 | Addition During the Year | | Total Addition | Capital Expenditure | WDV as on 31.03.2024 |
|---|---|---|---|---|---|---|
| | | < 180 days | > 180 days | | | |
| Electrical Equipment | | - | | - | - | - |
| Office Equipment | | - | | - | - | - |
| Furniture & Fixture | - | | | - | | - |
| Vehicle | - | | | - | | - |
| Computer | - | | | - | | - |
| Library Books | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - |

23-24 Dep 157025
3,671,804.45

Date : 14.08.2026

Place : Angul

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

N M S K & Associates ★ New Delhi ★ Chartered Accountants

Viswa Yuva Kendra
Baninali, Luhamunda, Angul, Odisha-759127
Agency Name: General Account
(Project period: 1st April 2025 to 31st March 2026)
Receipt & Payments Account for the Period from 1st April 2025 to 31st March 2026

| RECEIPTS | AMOUNT(`) | AMOUNT(`) | PAYMENTS | AMOUNT(`) | AMOUNT(`) |
|---|---|---|---|---|---|
| **Opening balance** | | | **Programme Expenses** | | |
| Advance | - | | Community Mental Health Dev. Prog | 643,785.36 | |
| Cash in Andhra | 3,630.00 | | Awareness | 64,276.00 | |
| FD with SBI | 469,136.00 | | OFSPD Athamalik | 1,048,662.00 | |
| Cash at Bank (SBI-32274) | 7,111.07 | 479,877.07 | OFSPD Bamur | 1,080,004.72 | |
| | | | OFSPD Madhapur | 1,074,454.00 | |
| **Grant in Aid** | | | AHL-Angul/Talchar | 2,895,741.00 | |
| Ama Jangal Yojana | 816,500.00 | | Ama Jangal Yojana | 725,500.00 | |
| Basic Need India | 691,380.00 | | Mental Health Programme Expenses | 20,880.00 | |
| CDVO-AHL | 3,992,012.00 | | Membership Fees | 10,000.00 | |
| CDVO-MVU | 2,578,968.00 | | Salary-MVU | 1,626,035.00 | |
| Shruti Training Programme | 96,510.00 | | Meeting Expenses | 19,708.00 | |
| FMU, Athamalik | 1,027,693.00 | | EPF | 650,772.00 | |
| FMU-Bamur | 1,083,880.00 | | Gosala Maintenance | 274,671.00 | |
| FMU-Madhapur | 1,051,371.00 | | ESIC | 110,822.00 | |
| Nalco Foundation | 1,973,600.00 | | GST Paid | 815,397.44 | |
| Ignou Regional Office Center, BBSR | 6,490.00 | | IGNOU Programme Expenses | 1,100.00 | |
| District Administration | 2,000.00 | | Institutional Membership | 10,000.00 | |
| Forest Range Officer-Kaniha | 40,000.00 | | Professional Feees | 31,500.00 | |
| Sathire Social -Give India | 1,455.97 | 13,361,859.97 | Training Expenses | 15,150.00 | |
| | | | Travelling Expenses | 132,554.00 | |
| **Bank Interest** | | | Unutilised Grant Return | 29,832.00 | |
| Interest | 3,838.00 | | Village Disaster Management Plan | 95,166.00 | 11,376,010.52 |
| FD Interest | 5,494.00 | 9,332.00 | | | |
| | | | **Establishment & Adminstration Expenses** | | |
| **Other Income** | | | Audit Fees | 98,015.00 | |
| Membership Fee | | 1,200.00 | Bank Charges | 1,035.52 | |
| | | | News Paper & Periodicals, Stationery, | 63,589.00 | |
| **Programme Contribution Expenss** | | | Office Expenses | 61,225.00 | |
| Lokanath Sahoo | 50,000.00 | | | | |
| Biren Nayak | 35,000.00 | | Website Expenses | 30,300.00 | |
| Ajay Kumar Mahakud | 5,000.00 | | | | |

NMSK & Associates ★ New Delhi ★ Chartered Accountants

| | | | | | |
|---|---|---|---|---|---|
| Rajani Kanta Dhuery | 8,000.00 | 98,000.00 | Salary | 236,305.00 | 490,469.52 |
| **Loan Received** | | | **Loan repaid** | | |
| Loan recovered Chiledline | 169,000.00 | | Loan from Abhay Charan | 15,000.00 | |
| Loan recovered Gosala | 787,286.00 | | Loan from Abhishesk | 86,000.00 | |
| Loan from Abhay Charan | 15,000.00 | | Loan from AKUPCL | 100,000.00 | |
| Loan from Abhishesk | 86,000.00 | | Loan from Jyosmita Pradan | 15,000.00 | |
| Loan from Manaswini Patra | 45,000.00 | | Loan from Mamta Mohapatra | 140,000.00 | |
| Loan from Ranjitha Dal | 54,000.00 | | Loan from Manaswini Patra | 45,000.00 | |
| Loan from Jyosmita Pradan | | | Loan from Manoj Kumar Mahopatra | 38,000.00 | |
| Loan from Mamta Mohapatra | 60,000.00 | | Loan from Joginder Sahoo | | |
| Loan from Mansamita Nayak | | | Loan from Ashutosh Mishra | | |
| Loan from Manoj Kumar Mahopatra | 38,000.00 | | Loan from Sudhir Ranjan | | |
| Loan from Motiram | | | Loan from Santosh Mishra | | |
| Loan from Pooja Swain | 30,000.00 | | Loan from Motiram | 20,000.00 | |
| Loan from Priti Paramanik | 50,000.00 | 1,334,286.00 | Loan from Pooja Swain | 55,000.00 | |
| | | | Loan from Priti Paramanik | 105,000.00 | |
| | | | Loan from Ranjitha Dal | 54,000.00 | 673,000.00 |
| | | | **Assets** | | |
| | | | Water Pump | 15,300.00 | |
| | | | Inverter | 16,000.00 | 31,300.00 |
| | | | **By Closing balance** | | |
| | | | Advance | 279,000.00 | |
| | | | FD with SBI | 400,006.00 | |
| | | | Cash at Bank (SBI-32274) | 2,030,131.02 | |
| | | | Cash at Bank (SBI-3389) | 1,007.98 | |
| | | | Cash at Bank - Andhra | 3,630.00 | 2,713,775.00 |
| | | 15,284,555.04 | | | 15,284,555.04 |

For N M S K & Associates
Chartered Accountants

Date : 14.08.2026
Place : Angul

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

N M S K & Associates ★ New Delhi ★ Chartered Accountants

(CA Subrat Kumar Jena, CA)
Partner
Membership No. 094966

Viswa Yuva Kendra
HO:PLOT NO: Baninali, Luhamunda, Angul, Odisha-759127
Agency Name: Childline
(Project period: 1st April 2025 to 31st March 2026)
Receipt & Payments Account for the Period from 1st April 2025 to 31st March 2026

| RECEIPTS | AMOUNT(`) | AMOUNT(`) | | PAYMENTS | AMOUNT(`) | AMOUNT(`) |
|---|---|---|---|---|---|---|
| Opening balance | | | | Programme Expenses | | |
| Advance | | | | Salary | | 45,000.00 |
| Cash at Bank (SBI Bank-3389) | 2,067.50 | 2,067.50 | | | | |
| | | | | Adminstration Expenses | | |
| Grant in Aid | | 212,969.00 | | | | |
| | | | | Loan to VYK General | | 169,000.00 |
| | | | | By Closing balance | | |
| | | | | Advance | | |
| | | | | Cash at Bank (SBI Bank-3389) | 1,036.50 | 1,036.50 |
| Total | | 215,036.50 | | Total | | 215,036.50 |

For N M S K & Associates
Chartered Accountants

For Viswa Yuva Kendra

Date : 14.08.2026

Place : Angul

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

Viswa Yuva Kendra
HO:PLOT NO: Baninali, Luhamunda, Angul, Odisha-759127
Agency Name: CDAO Angul
(Project Name: CDP-ATTAMALIK)
(Project period: 1st April 2025 to 31st March 2026)
Receipt & Payments Account for the Period from 1st April 2025 to 31st March 2026

| RECEIPTS | AMOUNT(`) | AMOUNT(`) | PAYMENTS | AMOUNT(`) | AMOUNT(`) |
|---|---|---|---|---|---|
| Opening balance | | | Programme Expenses | | |
| Advance | - | | Training & Capacity Building | 549,586.00 | |
| Cash at Bank (Axis-48178) | 355,241.28 | 355,241.28 | Salary to Programme Coordinator | 280,000.00 | |
| | | | Salary to Chief Funtionery | 36,000.00 | |
| | | | Awareness-Road Show | 25,000.00 | |
| Grant in Aid | | 637,470.00 | Travel | 1,125.00 | 891,711.00 |
| Interest | | 3,339.00 | Adminstration Expenses | | |
| | | - | Bank Charges | 364.62 | |
| | | | House Rent | 17,500.00 | |
| | | | Salary to Accountant | 45,000.00 | 62,864.62 |
| | | - | By Closing balance | | |
| | | | Advance | | |
| | | | Cash at Bank (Axis-48178) | 41,474.66 | 41,474.66 |
| Total | | 996,050.28 | Total | | 996,050.28 |

For N M S K & Associates
Chartered Accountants

For Viswa Yuva Kendra

Date : 14.08.2026

Place : Angul

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

(CA Subrat Kumar Jena,FCA)
Partner
Membership No. 094966

N M S K & Associates
New Delhi
Chartered Accountants

Viswa Yuva Kendra
Baninali, Luhamunda, Angul, Odisha-759127
Agency Name: CDAO (Boudh)
(Project Name: Shree Anna Abhijan formerly known as Odisha Millet Mission )
(Project period: 1st April 2025 to 31st March 2026)
Receipt & Payments Account for the Period from 1st April 2025 to 31st March 2026

| RECEIPTS | AMOUNT(`) | AMOUNT(`) | | PAYMENTS | AMOUNT(`) | AMOUNT(`) |
|---|---|---|---|---|---|---|
| | | | | Programme Expenses | | |
| Opening balance | | | | Awareness Capaign | 165,900.00 | |
| Cash in Hand | | | | Training Expenses | 64,000.00 | |
| Cash at Bank (Axis Bank-7918) | 275,621.60 | 275,621.60 | | Review Meeting | 18,000.00 | |
| | | | | Programme Coordinator Salary(Agri & Livelihood) | 758,665.00 | |
| Grant in Aid | | 1,547,832.00 | | Salary to Chief Functionery | 63,888.00 | |
| | | | | Travel | 82,720.00 | |
| Interest | | 7,885.00 | | Seed Production | 17,078.00 | |
| | | | | Bio Diversity Block Establishment | 40,360.00 | |
| | | | | Field Day Expenses-Food, Travel, RP etc | 20,000.00 | |
| | | | | CCE Documentation Charges | 27,500.00 | |
| | | | | Interest Return to CDAO | 12,347.00 | 1,270,458.00 |
| | | | | | | |
| | | | | Establishment & Adminstration Expenses | | |
| | | | | News Paper & Periodicals, Stationery, Telephone | 11,303.00 | |
| | | | | Audit Charges | 20,000.00 | |
| | | | | Office Expenses | | |
| | | | | Account Salary | 239,580.00 | |
| | | | | Office Rent | 30,000.00 | 300,883.00 |
| | | | | | | |
| | | | | By Closing balance | | |
| | | | | Cash in Hand | - | |
| | | | | Cash at Bank (Axis Bank 7918) | 259,997.60 | 259,997.60 |
| | | | | | | |
| Total | | 1,831,338.60 | | Total | | 1,831,338.60 |

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

Date : 14.08.2026

Place : Angul

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

N M S K & Associates
New Delhi
Chartered Accountants

Viswa Yuva Kendra
HO:PLOT NO: Baninali, Luhamunda, Angul, Odisha-759127
Agency Name:CDP- Sundargarh
(Project Name : CDP Sundargarh)
(Project period: 1st April 2025 to 31st March 2026
Receipt & Payments Account for the Period from 1st April 2025 to 31st March 2026

| RECEIPTS | AMOUNT(`) | AMOUNT(`) | PAYMENTS | AMOUNT(`) | AMOUNT(`) |
|---|---|---|---|---|---|
| Opening balance | | | Programme Expenses | | |
| Advance | 129,400.00 | | Awareness | 120,000.00 | |
| Cash at Bank (Axis-46755) | 260,647.64 | 390,047.64 | | | |
| | | | Exposure Visit | 314,755.00 | |
| Grant in Aid | | 1,131,000.00 | Oranising Competition on Cooking | 105,000.00 | |
| | | | Training & Capacity Building | 525,000.00 | |
| Interest | | 23,256.00 | Salary to Chief Funtionery | 32,000.00 | |
| | | | Salary to Programme Coordinator | 350,000.00 | |
| | | | Travel | 8,360.00 | 1,455,115.00 |
| | | | Adminstration Expenses | | |
| | | | Bank Charges | 17.70 | |
| | | | Salary to Accountant | 40,000.00 | 40,017.70 |
| | | | By Closing balance | | |
| | | | Advance | - | |
| | | | Cash at Bank (Axis-46755) | 49,170.94 | 49,170.94 |
| Total | | 1,544,303.64 | Total | | 1,544,303.64 |

For N M S K & Associates
Chartered Accountants

For Viswa Yuva Kendra

Date : 14.08.2026

Place : Angul

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

(CA Subrat Kumar Jena,FCA)
Partner
Membership No. 094966

N M S K & Associates ★ New Delhi ★ Chartered Accountants

Viswa Yuva Kendra
HO:PLOT NO: Baninali, Luhamunda, Angul, Odisha-759127
Agency Name: CDVO
(Project period: GOSALA)
(Project period: 1st April 2025 to 31st March 2026)
Receipt & Payments Account for the Period from 1st April 2025 to 31st March 2026

| RECEIPTS | AMOUNT(`) | AMOUNT(`) | | PAYMENTS | AMOUNT(`) | AMOUNT(`) |
|---|---|---|---|---|---|---|
| Opening balance | | | | Programme Expenses | | |
| Advance | | | | Awareness | | |
| Cash at Bank (OGB-3071) | 2,235.50 | 2,235.50 | | Maintenance Expenses | | |
| | | | | Other Expenses | | - |
| Grant in Aid | | 1,163,750.00 | | | | |
| Interest | | 932.00 | | Asset , | | |
| | | | | Gosala Construction | | 370,200.00 |
| | | - | | Adminstration Expenses | | |
| | | | | Bank Charges | | 313.90 |
| | | | | Loan repayment to General Fund | | 787,286.00 |
| | | | | By Closing balance | | |
| | | | | Advance | | |
| | | | | Cash at Bank (OGB-3071) | 9,117.60 | 9,117.60 |
| Total | | 1,166,917.50 | | Total | | 1,166,917.50 |

For N M S K & Associates
Chartered Accountants

For Viswa Yuva Kendra

Date : 14.08.2026
Place : Angul

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

N M S K & Associates
New Delhi
Chartered Accountants

# AUDIT REPORT

# AND

# FC AUDITED ACCOUNTS

# FOR THE YEAR ENDED ON 31.03.2026

OF

# VISWA YUVA KENDRA

Baninali, Luhamunda, Angul,

Odisha-759127


AUDITORS

N M S K & ASSOCIATES
CHARTERED ACCOUNTANTS
G-3, KAILASH PLAZA
252-H, SANT NAGAR
NEW DELHI-110065
Ph: 9910286868, 11-41624541
Email: delhi@skjenaassociates.com

N M S K & ASSOCIATES
Chartered Accountants

G-3, Kailash Plaza,
252-H, Sant Nagar,
New Delhi-110065
Ph. 9910286868,11-41624541
e-mail :delhi@skjenaassociates.com

# INDEPENDENT AUDITORS' REPORT

## Report on the Financial Statements

### Opinion

We have audited the financial statement relating to the funds received as Foreign Contribution of VISWA YUVA KENDRA, Baninali, Luhamunda, Angul, Odisha-759127, a society registered under the Societies Registration Act which comprise the balance sheet as at March 31, 2026 and the Statement of Income & Expenditure and Statement of Receipt & Payment for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements 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, of the state of affairs of the Society as at 31st March, 2026 and excess of Expenditure over Income and its Receipts and Payments for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibility of Management for the Financial Statements

The Society's Management is responsible with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and the Statement of Receipt and Payment in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement

that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

That Management are also responsible for overseeing the Society's financial reporting process

**Auditor's Responsibility for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Other Matter

a. In the preparation of the Receipt and Payment Account, Income & expenditure Account and Balance Sheet, Opening Balances as on 01.04.2025 were considered from the previous year Audited Accounts which reconciles with the figures as per books of accounts maintained by the society.
b. The Receipt & Payment Account, Income & expenditure Account and Balance Sheet of the projects are prepared by the management from the books of accounts maintained by the society.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.

b. The Balance Sheet, the Statement of Income & Expenditure and Statement of Receipt & Payment dealt with by this Report are in agreement with the books of account.

For N M S K & Associates
Chartered Accountants
Firm Registration Number: 016551N

Date : 14.08.2026

Place : Baninali, Angul

N M S K & Associates ★ New Delhi ★ Chartered Accountants

(CA Subrat Kumar Jena, FCA)
Partner
Membership Number: 094966

VISWA YUVA KENDRA

Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(Foreign Contribution A/C)

BALANCE SHEET AS ON 31st MARCH 2026

| Particulars | SCH No | Amount(`) |
|---|---|---|
| CAPITAL & LIABILITIES | | |
| I. CAPITAL FUND B/f | | |
| A. General Reserve | 1 | 207,468.11 |
| | | 207,468.11 |
| B. Section 11(2) Accumulated Fund (FY-2021-22 Opening Balance) | | - |
| Less: Amount utilised during the year | | - |
| Closing Balance | | - |
| C. Capital Reserve for Fixed Assets | | - |
| Less: Depreciation on Fixed Assets (Refer Schedule-A) | | - |
| Add: Assets acquired during the year [ Refer Schedule- 13] | | - |
| | | - |
| II. LIABILITIES | | |
| A. Non Current Liabilities | | |
| B. Current Liabilities | | |
| Short Term Loan & Advances | 2 | - |
| Other Current Liabilities | 3 | - |
| | | 207,468.11 |
| ASSETS AND PROPERTIES | | |
| I. Non Current Assets | | |
| Fixed Assets ( Refer Schdule-A & B ) | | |
| Investment | 4 | - |
| II. Current Assets | | |
| Cash in hand | 5 | - |
| Bank Balance | 6 | 207,468.11 |
| Advance | 7 | - |
| Other Current Assets | 8 | - |
| | | 207,468.11 |
| | | 0.000 |

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar Jena, FCA)
Partner
Membership No. 094966

Date : 14.08.2026

Place : Angul

# VISWA YUVA KENDRA

AT BANINALI, LUHAMUNDA, KISHOREGANJ DHENKANAL, ANGUL-759127, ODISHA

Reg. No.: DKL/1512/111/87-88

(Foreign Contribution A/C)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2026

| Particulars | SCH No | Amount(`) |
|---|---|---|
| INCOME | | |
| Gross Income | 9 | 6,586,306.00 |
| Total (A) | | 6,586,306.00 |
| APPLICATION OF INCOME | | |
| I. EXPENDITURE | | |
| Programme Expenses | 10 | 6,019,455.00 |
| Admin Expenses | 11 | 712,852.40 |
| Depreciation | A | |
| Total (B) | | 6,732,307.40 |
| Excess of Expenditure over Income Transferred to General Fund | | 146,001.40 |
| | | 146,001.40 |

For Viswa Yuva Kendra

(Manoj Kumar Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

N M S K & Associates ★ New Delhi ★ Chartered Accountants

(CA Subrat Kumar Jena,FCA)
Partner
Membership No. 094966

Date : 14.08.2026
Place : Angul

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(Foreign Contribution A/C)
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH 2026

| Particulars | SCH No | Amount(`) |
|---|---|---|
| **RECEIPTS** | | |
| **Opening Balance** | | |
| Fixed Deposit | 4 | - |
| Cash in Hand | 5 | - |
| Bank Balance | 6 | 353,469.51 |
| Advance | 7 | - |
| Grant in Aid | 9 | 6,560,449.00 |
| Bank Interest (Both Saving & Fixed Account) | | 25,857.00 |
| Donation | | |
| Received from others | | |
| | | 6,939,775.51 |
| **PAYMENTS** | | |
| Security Deposit Refunded | 2 | - |
| Programme Expenses | 10 | 6,019,455.00 |
| Admin Expenses | 11 | 712,852.40 |
| Liabilities of 2023-24 paid during the year | 12 | |
| **Non Recurring Expenses** | | |
| Capital Application | 13 | |
| Extra TDS Paid | | |
| **Closing Balance** | | |
| Fixed Deposit | 4 | - |
| Cash in Hand | 5 | - |
| Bank Balance | 6 | 207,468.11 |
| Advance | 7 | - |
| | | 6,939,775.51 |

In terms of our attached Report of even date

For N M S K & Associates
Chartered Accountants

(Manoj Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak)
Treasurer
Treasurer
VISWA YUVA KENDRA

(CA Subrat Kumar Jena,FCA)
Partner
Membership No. 094966

Date : 14.08.2026
Place : Angul

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(Foreign Contribution A/C)

Schedules Forming Part of Accounts

| General Reserve | Note No: 1 | |
|---|---|---|
| PARTICULARS | AMOUNT (RS) | AMOUNT (RS) |
| Opening Balance ( As per last year Audit Report) | 353,469.51 | |
| Less: Excess of Expenditure Over Income Incurred during the Year | 146,001.40 | |
| Add: Addition During the year | | |
| TOTAL CLOSING BALANCE | | 207,468.11 |

| Short Term Loan & Advances | Note No: 2 | |
|---|---|---|
| PARTICULARS | AMOUNT (RS) | AMOUNT (RS) |
| Opening Balance ( As per last year Audit Report) | | |
| Add: Received During the Year | - | |
| Less : Paid During the Year | - | |
| Total | | - |

| Other Current Liabilities | Note No: 3 | |
|---|---|---|
| PARTICULARS | AMOUNT (RS) | AMOUNT (RS) |
| Opening Balance ( As per Last year Audit Report) | | |
| Add: Addition during the year | | |
| Less: Payment made for the Previous year | | |
| Total Closing Balance | | - |
| | | |
| Details of Closing Balances | AMOUNT (RS) | AMOUNT (RS) |
| | | |
| Total | | - |

| Investment | Note No: 4 | |
|---|---|---|
| PARTICULARS | AMOUNT (RS) | AMOUNT (RS) |
| Opening Balance ( As per Last year Audit Report) | | |
| Add: Addition during the year | | |
| Less: Received during the year | | |
| Total Closing Balance | | - |
| | | |
| Details of Closing Balances | AMOUNT (RS) | AMOUNT (RS) |
| FD | | |
| Mutual Fund | - | |
| Securities | - | |
| | | |
| Total | | - |

| Cash in Hand | Note No: 5 | |
|---|---|---|
| PARTICULARS | AMOUNT (RS) | AMOUNT (RS) |
| Opening Balance ( As per last year Audit Report) | | - |
| | | |
| CLOSING BALANCE | | |
| Cash-in-Hand | - | |
| | - | |
| TOTAL CLOSING BALANCE | | - |

NMSK & Associates
New Delhi
Chartered Accountants

| Cash at Bank | Note No: 6 | |
|---|---|---|
| PARTICULARS | AMOUNT (RS) | AMOUNT (RS) |
| Opening Balance ( As per last year Audit Report) | | 353,469.51 |
| | | |
| CLOSING BALANCE | | |
| | | |
| | | |
| SBI BANK A/C NO: 11656432263 | | |
| Access to children | 205,006.04 | |
| | | |
| SBI BANK A/C -40128014342 | | |
| Access to children | 2,462.07 | |
| | | |
| TOTAL CLOSING BALANCE | | 207,468.11 |

| Advance | Note No: 7 | |
|---|---|---|
| PARTICULARS | AMOUNT (RS) | AMOUNT (RS) |
| Opening Balance ( As per Last year Audit Report) | | |
| Add: Addition during the year | | |
| Less: Received during the year | | |
| Total Closing Balance | | - |
| | | |
| Details of Closing Balances | AMOUNT (RS) | AMOUNT (RS) |
| Staff Advance | | |
| Receivable From LC Genaral A/C (Security Deposit) | | |
| Receivable from Staff Welfare | | |
| Other Advance (Innovative Financial Advisor ( TDS A/c ) | | |
| Rent Advance | | |
| Total | | - |

| Other Current Assets | Note No: 8 | |
|---|---|---|
| | AMOUNT (RS) | |
| PARTICULARS | AMOUNT (RS) | AMOUNT (RS) |
| Opening Balance ( As per Last year Audit Report) | - | |
| Add: Addition during the year | - | |
| Less: Received during the year | - | |
| Total Closing Balance | | - |
| | | |
| Details of Closing Balances | AMOUNT (RS) | AMOUNT (RS) |
| | | |
| Total | | - |



VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Reg. No.: DKL/1512/111/87-88
(Foreign Contribution A/C)

GROSS RECEIPTS

SCHEDULE -9
Amount in (Rs.)

| Particulars | Amount in (Rs.) | Amount in (Rs.) |
|---|---|---|
| Grant Received During the Year | 6,560,449.00 | |
| Access to Children | 6,560,449.00 | 6,560,449.00 |
| Bank Interest (Both Saving & Fixed Account) | | |
| Access to Justice | 25,857.00 | 25,857.00 |
| Amount Transferred to Income & Expenditure Account | 6,586,306.00 | 6,586,306.00 |
| Add: Reimbursement of Expenses | - | - |
| Amount Transferred to Receipt & Payment Account | 6,586,306.00 | 6,586,306.00 |

Programme Expenses

SCHEDULE -10
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| A. Welfare of Children | | | |
| Access to Justice | 6,019,455.00 | | 6,019,455.00 |
| Total Amount Transfered to Receipt & Payment Account | 6,019,455.00 | - | 6,019,455.00 |
| Add: Expenses Payable | - | - | - |
| Less: | | | |
| Expenses Incurred out of 11(2) Accumulation of 2021-22 | - | - | - |
| Expenses incurred out of Capital Fund (Balancing Figure) | - | - | - |
| Amount Transferred to Income & Expenditure Account | 6,019,455.00 | - | 6,019,455.00 |

Admin Expenses

SCHEDULE -11
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| A. Bank Charges | | | |
| Access to Justice | 11,061.40 | - | 11,061.40 |
| B. Accountant Salary | | | |
| Access to Justice | 270,000.00 | - | 270,000.00 |
| C. Programme Director Salary | 360,000.00 | - | 360,000.00 |
| Access to Justice | | | |
| C. Printing & Stationery | | | |
| Access to Justice | 21,791.00 | - | 21,791.00 |
| D. Audit Fees | | - | - |
| Access to Justice | 50,000.00 | - | 50,000.00 |
| | 712,852.40 | - | 712,852.40 |
| Less: Reimbursement of Expenses | - | - | - |
| Total Amount Transfered to Receipt & Payment Account | 712,852.40 | - | 712,852.40 |
| Add: Expenses Payable | - | - | - |
| Amount Transferred to Income & Expenditure Account | 712,852.40 | - | 712,852.40 |



Liabilities of PY paid during the year

SCHEDULE -12
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| Access to Justice | - | - | - |
| | - | - | - |

Assets Purchased During the Year

SCHEDULE -13
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| Furniture & Fixture | | - | - |
| Computer & Printer | - | - | - |
| Total Amount Transfered to Receipt & Payment Account | - | - | - |

Expenses Incurred out of Accumulated Income U/S 11(2) of FY 2021-22

SCHEDULE -14
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | - | - | - |
| | - | - | - |
| | | - | - |
| | - | - | - |

Transfer to Corpus

SCHEDULE 15
Amount in (Rs.)

FCRA

| Particulars | Electronic Modes | Other than Electronic Modes | Total |
|---|---|---|---|
| | | - | - |
| | | - | - |
| | - | - | - |

NMSK & Associates New Delhi Chartered Accountants

VISWA YUVA KENDRA
Baninali, Luhamunda, Angul, Odisha-759127
Agency Name: KSCF
PROJECT NAME- ACCESS TO JUSTICE
Receipt & Payments Account for the Period from 1st April 2025 to 31st March 2026

| | | | | | |
|---|---|---|---|---|---|
| Opening balance | | | Programme Expenses | | |
| Cash at Bank (SBI-2263) | 351,177.54 | | ICE Activities /Materials | 20,420.00 | |
| Cash at Bank (SBI-4342) | 2,291.97 | 353,469.51 | Salary to Programme Coordinator | 992,516.00 | |
| | | | Salary to Programme Councllor | 408,900.00 | |
| Grant in Aid | | 6,560,449.00 | Salary to project Associate | 2,197,288.00 | |
| | | | Display Board at Temple | 33,305.00 | |
| BanK Interest | | 25,857.00 | Travel Expenses | 786,539.00 | |
| | | | Kankadahad Project Epense | 78,134.00 | |
| | | | Advocate Fee | 90,000.00 | |
| | | | Linking of Vulnerable Families | 399,924.00 | |
| | | | Child Marriage Campaign | 307,487.00 | |
| | | | Community Awareness | 76,690.00 | |
| | | | Rath Yatra for awareness | 150,000.00 | |
| | | | Meetings | 124,963.00 | |
| | | | Survivir Network | 149,814.00 | |
| | | | Rescue Epenses | 128,135.00 | |
| | | | Strengthening VLCPC/PLCPC/Children Club | 75,340.00 | 6,019,455.00 |
| | | | Establishment & Adminstration Expenses | | |
| | | | Audit Fees | 50,000.00 | |
| | | | Programme Director Salary | 360,000.00 | |
| | | | Bank Charges | 11,061.40 | |
| | | | Stationary | 21,791.00 | |
| | | | Accountant Salary | 270,000.00 | 712,852.40 |
| | | | By Closing balance | | |
| | | | Cash at Bank (SBI-2263) | 205,006.04 | |
| | | | Cash at Bank (SBI-4342) | 2,462.07 | 207,468.11 |
| | | 6,939,775.51 | | | 6,939,775.51 |

In terms of our attached Report of even date

For VISWA YUVA KENDRA

Date : 14.08.2026

Place : Angul

(Mano) Mohapatra)
Secretary
Member Secretary
VISWA YUVA KENDRA

(Bharti Nayak) Bnayak
Treasurer
Treasurer
VISWA YUVA KENDRA

For N M S K & Associates
Chartered Accountants

(CA Subrat Kumar Jena) (CA)
Partner
Membership No. 094566