



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To

The Board of Members

Youth Unity Voluntary Action (YUVA)

Munshi Mohallah, Makdampur,

Parsudih, Jamshedpur, Jharkhand -831002

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **Youth Unity Voluntary Action (YUVA) [PAN: AAATY1099B]**, which comprise the Balance Sheet as at 31st March 2021, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
2. 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 required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31st March 2021, and its surplus for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs). 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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') 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.

Responsibilities of the Trustee for the Financial Statements

4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust 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 Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. 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 Standards on Auditing 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.
7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of Trust's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31st March 2021:
- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Delhi location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made thereunder.
 - b. Receipts and disbursements are properly and correctly shown in the accounts;
 - c. The cash balance, vouchers, bank book etc. are in custody of Executive Director and the same are in agreement with Books of account on the date of our audit.
 - d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;



- e. The Executive Director and Head-Finance of the Trust has furnished all information required for audit;
- f. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;
- g. Trust has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.
- h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Trust were identified;
- i. In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;
- j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E



CA. Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 21057426AAABHR9948

Place: New Delhi
Date: 10-12-2021

YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002
Balance Sheet as at 31.03.2021

CONSOLIDATED PROJECTS

AMOUNT IN INR

Particulars	SCHEDULE	F.Y. 2020-21	F.Y. 2019-20
SOURCES OF FUNDS			
I. FUND BALANCE			
a> General Fund	[01]	317,967.53	216,091.17
b> Project Fund	[02]	1,626,210.12	1,528,454.12
c> Asset Fund	[03]	100,869.00	138,260.00
II. LOAN FUND			
a> Secured Loans		-	-
b> Unsecured Loans		-	-
TOTAL RS	[I + II]	2,045,046.65	1,882,805.29
APPLICATION OF FUND			
I. FIXED ASSETS			
a> Gross Block	[04]	213,346.00	115,737.00
b> Add: Purchased during the Year		34,700.00	146,981.00
c> Less: Accumulated Depreciation		59,697.00	49,372.00
Net Block		188,349.00	213,346.00
II. INVESTMENT			
III. CURRENT ASSETS, LOANS & ADVANCES			
a> Loans & Advances	[05]	104,570.00	82,366.00
b> Cash & Bank Balance	[06]	1,731,400.27	1,578,475.91
c> Grant Receivable	[07]	63,856.38	63,856.38
	A	1,899,826.65	1,724,698.29
LESS: CURRENT LIABILITIES & PROVISIONS			
a> Current Liabilities	[08]	43,129.00	55,239.00
	B	43,129.00	55,239.00
NET CURRENT ASSETS	[A - B]	1,856,697.65	1,669,459.29
TOTAL RS	[I + II + III]	2,045,046.65	1,882,805.29

Significant Accounting Policies and Notes to Accounts

[22]

The schedules referred to above form an Integral part of the Financial Statement.

For & on Behalf :

S.SAHOO & CO.

CHARTERED ACCOUNTANTS

FR. No.: 322952E



CA. SUBHAJIT SAHOO, FCA, LLB

PARTNER

M. No.: 057426

For:

YOUTH UNITY FOR VOLUNTARY ACTION

Barnali Chakraborty
Secretary



Place : New Delhi

Date: 10-12-2021

YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002
Income & Expenditure Account for The Period Ended on 31.03.2021

CONSOLIDATED PROJECTS

Particulars	SCHEDULE	AMOUNT IN INR	
		F.Y. 2020-21	F.Y. 2019-20
I. INCOME			
Grants	[09]	6,801,860.16	6,332,291.20
Donation		-	-
Bank Interest		73,551.00	53,122.00
Interest on TDS Refund		460.00	1,170.00
Other Income		365,500.00	-
TOTAL RS		7,241,371.16	6,386,583.20

II. EXPENDITURE

Programme Related Expenses

Indian Project

JTELP Expenses	[10]	3,140,700.00	2,126,573.00
It's My Body Project	[11]	370,182.00	587,046.00
Samvidhan Live! Be a Jagrik	[12]	16,000.00	79,277.00
Convergence MGNREGA-NRLM and CFT Strategy	[13]	-	429,047.20
It's My Body Project 2nd Year	[14]	687,624.00	-
Other Programme & Admin Expenses	[15]	273,929.80	192,281.20

Foreign Project

Social & Legal Empowerment of Saber (ASW-CWS Support)	[16]	190,134.00	340,726.00
Strengthening Feminist Leadership among Elected Women	[17]	433,894.00	196,495.00
16 Days of Activism to End Gender Based Violence	[18]	74,806.00	87,000.00
Stop Child Marraige (Girls First Fund Support)	[19]	1,638,163.00	1,236,181.00
Other Programme & Admin Expenses		-	-
COMIC	[20]	194,000.00	-

Depreciation	[04]	59,697.00	49,372.00
Less: Transferred to Asset Fund		37,391.00	34,143.00
		22,306.00	15,229.00

TOTAL

7,041,738.80 5,289,855.40

III. EXCESS OF INCOME OVER EXPENDITURE

[I - II] **199,632.36 1,096,727.80**

IV. EXCESS OF INCOME OVER EXPENDITURE

TRANSFERRED TO GENERAL FUND

TRANSFERRED TO PROJECT FUND

101,876.36 (185,444.20)
97,756.00 1,282,172.00

Significant Accounting Policies and Notes to Accounts

[22]

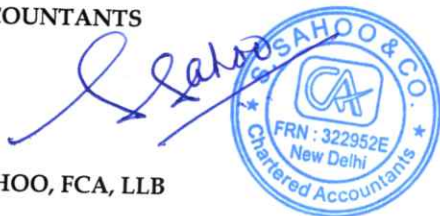
The schedules referred to above form an Integral part of the Financial Statement.

For & on Behalf :

S.SAHOO & CO.

CHARTERED ACCOUNTANTS

FR. No.: 322952E



CA. SUBHAJIT SAHOO, FCA, LLB

PARTNER

M. No.: 057426

For:

YOUTH UNITY FOR VOLUNTARY ACTION

Barnali Chakraborty
Secretary



Place : New Delhi

Date: 10-12-2021

YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand-831002
Receipts & Payment Account for The Period Ended on 31.03.2021

CONSOLIDATED PROJECTS

Particulars	SCHEDULE	AMOUNT IN INR	
		F.Y. 2020-21	F.Y. 2019-20
RECEIPTS			
Opening Balance :			
Cash in Hand			5,285.00
Cash at Bank		12,892.00	5,285.00
Grant In Aid		1,565,583.91	468,361.31
Bank Interest	[19]	6,801,860.16	7,195,854.00
Donation		73,551.00	53,122.00
Interest on TDS Refund		-	-
Other Income		460.00	1,170.00
Loans & Advances Received	[20]	365,500.00	-
		13,796.00	23,000.00
TOTAL RS		8,833,643.07	7,746,792.31

II. PAYMENT

Programme Related Expenses

Indian Project

JTELP Expenses		3,140,700.00	2,126,573.00
It's My Body Project		370,182.00	535,145.00
Samvidhan Live! Be a Jagrik		16,000.00	77,167.00
Convergence MGNREGA-NRLM and CFT Strategy		-	1,266,047.20
Other Programme & Admin Expenses		273,929.80	192,281.20
It's My Body Project		687,624.00	-

Foreign Project

Social & Legal Empowerment of Saber (ASW-CWS Support)		190,134.00	340,726.00
Strengthening Feminist Leadership among Elected Women		433,894.00	196,495.00
16 Days of Activism to End Gender Based Violence		74,806.00	87,000.00
Stop Child Marraige (Girls First Fund Support)		1,638,163.00	1,236,181.00
COMIC		194,000.00	-
Other Programme & Admin Expenses		-	-
Purchase of Fixed Assets		34,700.00	81,701.00
Loan & Advances Paid	[21]	48,110.00	-
Liabilities Paid		-	29,000.00

Closing Balance

Cash in Hand		6,660.00	12,892.00
Cash at Bank		1,724,740.27	1,565,583.91
TOTAL RS		8,833,643.07	7,746,792.31

Significant Accounting Policies and Notes to Accounts

[22]

The schedules referred to above form an Integral part of the Financial Statement.

For & on Behalf :

S.SAHOO & CO.
CHARTERED ACCOUNTANTS
FR. No.: 322952E



CA. SUBHAJIT SAHOO, FCA, LLB
PARTNER
M. No.: 057426

For:

YOUTH UNITY FOR VOLUNTARY ACTION

Barnali Chakraborty
Secretary



Place : New Delhi

Date: 10-12-2021

YOUTH UNITY FOR VOLUNTARY ACTION
Munsi Mohalla, Makdampur, Parsudih Jamshedpur, Jharkhand -831002
Schedule Forming Parts of Financial Statements

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules Forming Part of Financial Statement	F.Y. 2020-21	F.Y. 2019-20
SCHEDULE [01] : GENERAL FUND		
<i>National Project</i>		
Opening Balance b/f	211,459.25	400,864.45
Add: Excess of Income over Expenditure		
Transferred from Income & Expenditure Account	84,619.20	(189,405.20)
Add: Transferred from Project Fund	-	-
	296,078.45	211,459.25
<i>Foreign Project</i>		
Opening Balance b/f	4,631.92	670.92
Add: Excess of Income over Expenditure		
Transferred from Income & Expenditure Account	17,257.16	3,961.00
	21,889.08	4,631.92
TOTAL RS.	317,967.53	216,091.17
SCHEDULE [02] : PROJECT FUND		
<i>National Project</i>		
<i>JTELP</i>		
Opening Project Fund	139,353.12	246,282.12
Add: Grant received During the year	3,085,612.00	2,019,644.00
Less: Utilised during the Year	3,140,700.00	2,126,573.00
	84,265.12	139,353.12
<i>It's My Body</i>		
Opening Project Fund	363,571.00	
Grant received During the year	-	947,700.00
Add: Bank Interest	6,611.00	2,917.00
Less: Utilised during the Year	370,182.00	587,046.00
	-	363,571.00
<i>Samvidhan Live! Be a Jagrik</i>		
Opening Project Fund	16,000.00	
Grant received During the year	-	95,277.00
Less: Utilised during the Year	16,000.00	79,277.00
	-	16,000.00
<i>It's My Body 2nd Year</i>		
Opening Project Fund	-	-
Add: Grant received During the year	922,090.00	-
Add: Bank interest	8,362.00	-
Less: Utilised during the Year	687,624.00	-
	242,828.00	-
<i>NRLM-CFT</i>		
Opening Project Fund	-	-
Add: Grant received During the year	-	1,289,410.00
Less: Opening Grant Receivable	-	919,504.00
Add: Own Contribution	-	59,141.20
Less: Utilised during the Year	-	429,047.20
	-	-



Schedules Forming Part of Financial Statement

F.Y. 2020-21

F.Y. 2019-20

Foreign ProjectSocial & Legal Empowerment of Sabar (ASW-CWS Support)

Opening Project Fund	11,534.00	
Add: Grant received During the year	175,000.00	350,000.00
Add: Bank Interest	3,600.00	2,260.00
Less: Utilised during the Year	190,134.00	340,726.00
	-	11,534.00

Strengthening Feminist Leadership among Elected Women Representatives (EWR) in Panchyati Raj Institutes (PRI) in Jharkhand (Supported by: CREA, New Delhi)

Opening Project Fund	342,253.00	
Add: Grant received During the year	96,050.00	534,339.00
Add: Bank Interest	-	4,409.00
Less: Utilised during the Year	438,303.00	196,495.00
	-	342,253.00

16 Days of Activism to End Gender Based Violence (Supported by: CREA, New Delhi)

Add: Grant received During the year	74,571.16	87,000.00
Add: Bank Interest	234.84	
Less: Utilised during the Year	74,806.00	87,000.00
	-	-

Stop Child Marriage (Girls First Fund Support)

Opening Project Fund	655,743.00	
Add: Grant received During the year	2,254,537.00	1,869,284.00
Add: Bank Interest	27,000.00	22,640.00
Less: Utilised during the Year	1,638,163.00	1,236,181.00
	1,299,117.00	655,743.00

All Women Cont: Rethink Power/Reimagine Agendas/Reboot Strategies in the Feminist Movement in India (Supported by: CREA, New Delhi)

Add: Grant received During the year	194,000.00	-
Add: Bank Interest		-
Less: Utilised during the Year	194,000.00	-
	-	-
TOTAL RS.	1,626,210.12	1,528,454.12

SCHEDULE [03] : ASSET FUNDNational Project

Opening Balance b/f	67,549.00	43,380.00
Add: Assets purchased during the Year	-	51,901.00
Less: Depreciation transferred from I & E Account	27,019.00	27,732.00
	40,530.00	67,549.00

Foreign Project

Opening Balance b/f	70,711.00	11,842.00
Add: Assets purchased during the Year	-	65,280.00
Less: Depreciation transferred from I & E Account	10,372.00	6,411.00
	60,339.00	70,711.00

TOTAL RS.

100,869.00 138,260.00



Schedules Forming Part of Financial Statement

F.Y. 2020-21

F.Y. 2019-20

SCHEDULE [05] : LOANS & ADVANCES*National Project*

TDS Receivable A.Y 2012-13	43,616.00	43,616.00
TDS Receivable A.Y 2017-18	22,250.00	22,250.00
TDS Receivable A.Y 2018-19	-	-
TDS Receivable A.Y 2019-20	-	1,500.00
TDS Receivable A.Y 2021-22	36,000.00	-
Advance to Staff	2,704.00	15,000.00

TOTAL RS.**104,570.00****82,366.00****SCHEDULE [06] : CASH & BANK BALANCE***National Project*

Cash in Hand	6,637.00	12,749.00
Cash at Bank;		
Bank of Baroda, A/c No.00190100013652	150,292.69	165,676.69
Punjab National Bank, A/c-2894000100089913	9,626.50	9,329.50
Bank of India, (A/C-593710110000234)	1,010.00	1,987.80
Canara Bank (A/c-2969101003861)	242,828.00	364,571.00

Foreign Project

Cash in Hand	23.00	143.00
Cash at Bank;		
Cash at Sate Bank of India A/c No 10208067080	1,320,983.08	1,024,018.92
Cash at Sate Bank of India A/c No 40102584673	-	-

TOTAL RS.**1,731,400.27****1,578,475.91****SCHEDULE [07] : GRANT RECEIVABLE***National Project**CREA*

Opening Grant Receivable	4,715.18	7,915.18
Less:- Received during the year	-	3,200.00
	4,715.18	4,715.18

Convergence MGNREGA-NRLM and CFT Strategy

Opening Grant Receivable	59,141.20	919,504.00
Add: Utilised during the Year	-	429,047.20
Less: Bank Interest	-	-
Add: Closing Grant Receivable	-	1,289,410.00
	59,141.20	59,141.20

TOTAL RS.**63,856.38****63,856.38**

Schedules Forming Part of Financial Statement

F.Y. 2020-21

F.Y. 2019-20

SCHEDULE [08] : CURRENT LIABILITIES**National Project**

Salaries Payable

-

-

Expenses Payable

43,129.00

43,129.00

Anil Bodra

-

2,110.00

Foreign Project

Honorarium Payable

-

10,000.00

TOTAL**43,129.00****55,239.00****SCHEDULE [09] : GRANT IN AID****National Project*****Convergence MGNREGA-NRLM and CFT Strategy Project***

Grant Received During the Year

-

1,289,410.00

Less:- Opening Grant Receivable

59,141.20

919,504.00

Add:- Interest

-

-

Add:- Grant Receivable during the Year

59,141.20

59,141.20

-

429,047.20

JTELP Project

3,085,612.00

2,019,644.00

It's My Body Project

-

947,700.00

Samvidhan Live! Be a Jagrik Project

-

95,277.00

It's My Body Project 2nd Year

922,090.00

-

Foreign Project

Social & Legal Empowerment of Saber (ASW-CWS Support)

175,000.00

350,000.00

Strengthening Feminist Leadership among Elected Women Representatives

96,050.00

534,339.00

All Women Cont: Rethink Power/ Reimagine Agendas/ Reboot

Strategies in the Feminist Movement in India (Supported by: CREA, New Delhi)COMIC

194,000.00

-

16 Days of Activism to End Gender Based Violence

74,571.16

87,000.00

Stop Child Marriage(GFF)

2,254,537.00

1,869,284.00

TOTAL RS.**6,801,860.16****6,332,291.20****SCHEDULE [10] : JTELP EXPENSES**

Mobility Support

213,494.00

139,740.00

Office Rent

54,000.00

59,000.00

Operational and Accounting Cost

174,548.00

69,559.00

Management Cost

21,722.00

45,400.00

Salary to Community Facilitator

1,357,936.00

833,057.00

Salary to Community Institution & Gender Officer

300,000.00

265,000.00

Salary to Project Coordinator

420,000.00

380,817.00

Salary to Junior Engineer

275,000.00

253,000.00

Salary to Agriculture Specialist

324,000.00

81,000.00

Bank Charges

-

-

TOTAL RS.**3,140,700.00****2,126,573.00**

Schedules Forming Part of Financial Statement

F.Y. 2020-21

F.Y. 2019-20

SCHEDULE [11] : It's MY BODY PROJECT**Programme Expenses**

Activity 1.1. Curriculam Based Session with Girls	189,125.00	74,376.00
Activity 1.3. Football Coaching Camps	31,630.00	13,070.00
Activity 1.5. Monthly Circulam Based Sessions	47,501.00	8,760.00
Activity 4.2. Monthly Meeting with Female Caregiv	41,592.00	-

Staff Cost

Facilitator (100%)	19,800.00	180,000.00
Facilitator (50%)	4,950.00	85,500.00
Financial Assistant	5,500.00	50,000.00
Head of the Organisation	6,838.00	62,150.00

Administrative Cost

Audit Fee	5,015.00	-
Electricity	1,000.00	10,000.00
Office Maintenance	6,760.00	4,179.00
Office Rent	4,200.00	40,000.00
Photocopy & Stationery	930.00	5,718.00
Postage, Telephone, Fax & Mail	5,299.00	1,204.00
Bank Charges	42.00	188.00
Non Recurring Expenses	-	51,901.00

TOTAL RS.

370,182.00

587,046.00

SCHEDULE [12] : SAMVIDHAN LIVE! BE A JAGRIK

Honorarium to Jagrik Facilitator	16,000.00	48,000.00
Local Travel and Communication	-	7,934.00
Review Meeting for Jagrik	-	21,000.00
Anil Bodra	-	-
Inter State Cross Learning Visit	-	2,343.00

TOTAL RS.

16,000.00

79,277.00



Schedules Forming Part of Financial Statement

F.Y. 2020-21

F.Y. 2019-20

SCHEDULE [13] CONVERGENCE MGNREGA-NRLM AND CFT STRATEGY**Project Inception Cost****Capacity Building Cost**

Training of CFT Members/ Attending Events

-

-

Knowledge Management

Monthly Review Meet

-

-

Salary and Remuneration

Remuneration of Social Expert Cum Team Leader

-

36,000.00

Remuneration to Social Expert

-

36,000.00

Remuneration to Technical Assistant

-

90,000.00

Remuneration to MIS cum Accounts Person

-

20,000.00

Remuneration to INRM Expert/ Agriculture Expert

-

54,000.00

Remuneration to CRP

-

130,000.00

Administration Cost

Office Operating Costs (Rent, Maintenance, Guests etc)

-

8,000.00

Office Support Staff

-

10,000.00

Communication

-

-

Staff Travel

-

40,000.00

Stationery & Other Consumable Cost

-

-

Audit Fees

-

5,000.00

Bank Charges

-

47.20

TOTAL RS.

-

429,047.20

SCHEDULE [14] : It's MY BODY PROJECT 2nd YEAR**Programme Expenses**

Activity 1.1.(Batch-1)

56,980.00

-

Activity 1.1.(Batch-2)

18,965.00

-

Activity 1.5.(Batch-1)

31,935.00

-

Activity 4.1.(Batch-2)

32,301.00

-

Activity 4.2.(Batch-1)

19,395.00

-

Activity 4.2.(Batch-2)

6,260.00

-

Safety From Covid-19 During Meeting/Training

6,360.00

-

Staff Cost

Facilitator (100%)

217,800.00

-

Facilitator (50%)

94,050.00

-

Financial Assistant

60,500.00

-

Head of the Organisation

75,207.00

-

Administrative Cost

Electricity

11,550.00

-

Office Maintenance

5,211.00

-

Office Rent

46,200.00

-

Photocopy & Stationery

3,477.00

-

Postage, Telephone, Fax & Mail

1,154.00

-

Bank Charges

279.00

-

TOTAL RS.

687,624.00

-



Schedules Forming Part of Financial Statement

F.Y. 2020-21

F.Y. 2019-20

SCHEDULE [15] OTHER PROGRAMME & ADMIN EXPENSES

Day Celebration Expenses	-	260.00
Donation	-	120.00
Library Books	-	105,400.00
Management Cost	-	-
Printing and Stationery	-	15,479.00
Travelling Expenses	3,144.00	56,319.00
Office Expenses	8,636.00	3,056.00
Repair and Maintenance	7,400.00	11,470.00
Bank Charges	354.80	177.20
Audit fees	14,899.00	
Covid-19 support	75,456.00	
Salary to staff	161,400.00	
Sports Material	1,100.00	
Telephone & Postage	559.00	
Watre & Electricity	981.00	
TOTAL RS.	273,929.80	192,281.20

SCHEDULE [16] : SOCIAL & LEGAL EMPOWERMENT OF SABER (ASW-CWS SUPPORT)

Programme Expenses

Construction of Nadep Pit	-	8,120.00
Convergence Workshop	-	5,020.00
Entitlement Awareness Camp	4,260.00	-
Legal Awareness Camp	-	4,340.00
Promotion of Nutritional Support	-	4,900.00
Provision of Medical Support	-	9,573.00
Support For Sabar Children	-	28,000.00
T.L.M. Support	3,234.00	19,920.00
Training & Support for Goat Rearing	4,260.00	4,135.00
Training for Marketing & Processing of NTFP	4,173.00	4,270.00
Training of Nadep Pit Filling	-	4,100.00
Workshop/ Advocacy Campaign On RTE	4,030.00	-
Salary of Teachers	64,000.00	86,400.00
Salary of Social Animator	22,500.00	30,000.00
Travel Cost For Project Staff	12,500.00	18,000.00

Administrative Expenses

Admin Level Cost	2,927.00	11,939.00
Audit Cost	-	3,009.00
Salary of Project Co-Ordinator	48,000.00	72,000.00
Salary of Part Time Accountant	20,250.00	27,000.00

TOTAL RS.

190,134.00

340,726.00



Schedules Forming Part of Financial Statement

F.Y. 2020-21

F.Y. 2019-20

SCHEDULE [17] : STRENGTHENING FEMINIST LEADERSHIP AMONG ELECTED WOMEN**REPRESENTATIVES (EWR) IN PANCHYATI RAJ INSTITUTES (PRI) IN JHARKHAND****CREA, NEW DELHI****Programme Expenses**

Community Level Events for Partners	128,064.00	18,318.00
Monthly Session with EWR's	17,866.00	16,630.00
Quarterly Interface Meeting with EWR's & Mahila Sabha	29,543.00	11,087.00
Quarterly Interface Meeting with EWR's & Adolescent	16,478.00	10,850.00
Monthly Meeting with PRI Members	9,795.00	5,825.00
Monthly Meeting with EMR	1,545.00	-
Honorarium to EWR's Facilitator	51,975.00	
Honorarium to EMR's Facilitator	30,000.00	47,800.00
Honorarium to Trainers	70,875.00	47,250.00
Administrative Expenses		
Accounting and Auditing Fees	10,500.00	
Accountant	15750	13,125.00
Communication	1,753.00	140.00
Occupancy	10,000.00	
Repair and Maintenance	1,890.00	
Utilization Certificate	5,250.00	
Office Expenses and Supplies	4,260.00	1,845.00
Organisation Head	28,350.00	23,625.00

TOTAL RS.

433,894.00

196,495.00

SCHEDULE [18] :16 DAYS OF ACTIVISM TO END GENDER BASED VIOLENCE**NEW DELHI****Programme Expenses**

Activity-A Nazariya Badlo, Sahamati ko Samjho	18,950.00	20,000.00
Activity-B Nazariya Badlo, Icchaaon ko Jaano	18,550.00	20,000.00
Activity-C Nazariya Badlo, Icchaaon ko Jaano, Vibhintaaon ko Pehchaano, Sahmati ko Samjho, Har Hinsaa ke Khilaaf	21,000.00	25,000.00
Campaign Activities-1	-	-
Campaign Activities-2	-	-
Resource Fees	-	-
Travel	-	-
Printing and Stationery	-	-
Meeting Expenses	-	-
Admin Expenses	-	-
Administration Expenses		
Preparation Mobilization, Selection of Girls, Concept Process	10,000.00	15,000.00
Documentation, Reporting and Submission	4,300.00	5,000.00
Audit Expenses	2,006.00	2,000.00

TOTAL RS.

74,806.00

87,000.00



Schedules Forming Part of Financial Statement

SCHEDULE [19]: STOP CHILD MARRIAGE (GIRLS FIRST FUND SUPPORT)

F.Y. 2020-21

F.Y. 2019-20

	F.Y. 2020-21	F.Y. 2019-20
Programme Expenses		
Baseline and Endline Survey	9,912.00	10,000.00
Block Level Football Tournament	-	26,740.00
Child Reporters Report as A Booklet Preparation	35,400.00	
Documantation (Report, Video Film)	-	51,394.00
Formation and Pormotion of Girl Football Team	-	90,670.00
Formation and Pormotion of YUVA Kishori Samity	-	20,401.00
Nukkad Natak/ Street Play	26,220.00	40,400.00
One Day Workshop with PRI Members	-	15,050.00
Outstation Training for Child Reporter	-	53,371.00
Street Play Show, Lunch & Local Travel	-	79,710.00
Meeting with Adolescent Groups	45,680.00	-
Monthly Issue Based Session with Kishori Munch	7,337.00	-
Quarterly Village Level Sensitization Meeting	3,482.00	-
Refresher Workshop on Documantation and Creative Writing	12,172.00	-
Regular Football Coaching	16,242.00	-
Strengthening Adolescent Girls Group	1,682.00	-
Training on Life Skill Education	31,290.00	
Training on Menstrual Hygine Management	4,050.00	
Training on SRHR	32,485.00	
Covid-19 Support Expenses	396,558.00	
Diary to Girls	-	10,006.00
Learning Year Participation	3,000.00	10,572.00
Local Travel	28,890.00	86,468.00
Outstation Travel	-	11,696.00
Travel Cost of Project Staff	62,930.00	-
Personnel/ Staff (Program)		
Football Coach	12,000.00	33,000.00
Honorarium to Village Animators	20,000.00	100,000.00
Honorarium to Village Supervisors	32,000.00	160,000.00
Salary to Supervisor	180,000.00	
Salary to Community Workers	160,000.00	
Administrative Expenses		
House Rent	64,500.00	54,000.00
Office Stationery and Miscellaneous	15,293.00	15,777.00
Salary to Accountant	100,000.00	50,000.00
Salary to Office Assistant	10,000.00	50,000.00
Salary to Organisation Head	16,000.00	80,000.00
Salary to Project Coordinator	159,000.00	120,000.00
Honorarium to Chief Functionery	108,000.00	-
Audit Cost	10,030.00	
Provident Fund & Other	26,540.00	
Office Expenses and Supplies	4,980.00	
Bank Charges	2,490.00	1,646.00
Non Recurring Expenses	-	65,280.00
TOTAL RS.	1,638,163.00	1,236,181.00



Schedules Forming Part of Financial Statement

F.Y. 2020-21

F.Y. 2019-20

SCHEDULE [20]: All Women Cont: Rethink Power/ Reimagine Agendas/ Reboot Strategies in the Feminist Movement in India (Supported by: CREA, New Delhi)

Programme Expenses

SRHR Training for Adolescent	35,581.00	-
Community Level Event	16,000.00	-
Workshop for Women Leadership	35,287.00	-
Campaign	22,400.00	-
Honorarium for Coordination Activities	52,829.00	-

Administrative Expenses

Organisational Capacity Development	5,350.00	-
Administrative Cost	15,933.00	-
Audit Cost	10,620.00	-

TOTAL RS.

194,000.00

SCHEDULE [21] : GRANT RECEIVED

National Project

Convergence MGNREGA-NRLM and CFT Strategy Project	-	1,289,410.00
JTELP Project	3,445,612.00	2,019,644.00
It's My Body Project	-	947,700.00
Samvidhan Live! Be a Jagrik Project	-	95,277.00
It's My Body Project 2nd Year	922,090.00	-
CREA	-	3,200.00

Foreign Project

Social & Legal Empowerment of Saber (ASW-CWS Support)	175,000.00	350,000.00
Strengthening Feminist Leadership among Elected Women Representatives	96,050.00	534,339.00
16 Days of Activism to End Gender Based Violence	74,571.16	87,000.00
COMIC	194,000.00	-
Stop Child Marraige	2,254,537.00	1,869,284.00

TOTAL RS.

7,161,860.16

7,195,854.00

SCHEDULE [20] : LOAN & ADVANCES RECEIVED

TDS Receivable AY 2018-19	-	13,000.00
TDS Receivable AY 2015-16	-	-
TDS Receivable AY 2019-20	1,500.00	-
Honorarium Payable	-	10,000.00
Advances to Staff	12,296.00	-

TOTAL RS.

13,796.00

23,000.00

SCHEDULE [21] : LOAN & ADVANCES PAID

TDS Receivable	36,000.00	-
Anil Bodra- Staff Settlement	2,110.00	-
Last Year Liabilities Paid (EMR Honorarium)	10,000.00	-

TOTAL RS.

48,110.00

-



YOUTH UNITY FOR VOLUNTARY ACTION
Munshi Mohalla, Makdampur, Parsudih, Jamshedpur, Jharkhand-831002

Schedule [04]: FIXED ASSETS [CONSOLIDATED PROJECTS]

DESCRIPTION	GROSS BLOCK				AMOUNT IN INR		
	As At 01.04.21	ADDITIONS <180	Deletion During the Year	As at 31.03.2021	FOR THE YEAR	WRITTEN DOWN VALUE AS AT 31.03.21	RATE OF DEPRN
<i>Assets out of Grant Fund</i>							
<i>Foreign Project</i>							
Reach India Trust							
Furniture & Fixtures	3,247.00	-	-	3,247.00	325.00	2,922.00	10%
SSP							
Furniture & Fixtures	1,462.00	-	-	1,462.00	146.00	1,316.00	10%
Vehicle	5,618.00	-	-	5,618.00	843.00	4,775.00	15%
Stop Child Marraige (Girls First Fund Support) Projector	40,237.00						
Sound System and Dari	20,147.00	-	-	20,147.00	6,036.00	34,201.00	15%
<i>National Project</i>							
JTELP							
Computers & Peripherals	26,028.00	-	-	26,028.00	10,411.00	15,617.00	40%
It's My Body (CREA Supported)							
Laptop	34,001.00	-	-	34,001.00	13,600.00	20,401.00	40%
Printer	7,520.00	-	-	7,520.00	3,008.00	4,512.00	40%
TOTAL [A]	130,740.00	-	-	130,740.00	37,391.00	100,869.00	
<i>Assets out of Own Fund</i>							
<i>National Project</i>							
Furniture & Fixtures	5,278.00	-	-	6,778.00	603.00	6,175.00	10%
Office Equipment	3,737.00	33,200.00	-	36,937.00	5,541.00	31,396.00	15%
Vehicle	41,066.00	-	-	41,066.00	6,160.00	34,906.00	15%
Computers & Peripherals	25,005.00	-	-	25,005.00	10,002.00	15,003.00	40%
TOTAL [B]	75,086.00	33,200.00	-	109,786.00	22,306.00	87,480.00	
TOTAL [A+B]	205,826.00	33,200.00	-	240,526.00	59,697.00	188,349.00	



YOUTH UNITY FOR VOLUNTARY ACTION
(YUVA)

Munshi Mohallah, Makdampur, Parsudih, Jamshedpur-831002, Jharkhand

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING
PART OF ACCOUNTS FOR THE YEAR ENDED ON
31st MARCH 2021.**

A. SIGNIFICANT NOTES ON ACTIVITIES

Youth Unity for Voluntary Action ("YUVA") is an autonomous, private, voluntary, non-profit organization formed in 1997 by a group of development professionals with a common vision- Livelihood, Education and Women Empowerment in the state of Jharkhand. The organization focuses its work in East Singhbhum and Saraikela-Kharsawanin rural Jharkhand. Its registered office is in Jharkhand.

YUVA which means "youth" in Hindi, works specifically with girls from impoverished families in Jharkhand, India, a place where girls are at risk of child marriage and human trafficking. It is a program that uses team support and education to build character, confidence and courage. It is a place where girls who don't yet know their worth can meet to compete, achieve goals, and create brighter futures. YUVA prepares girls to break the cycle of poverty permanently.

B. SIGNIFICANT ACCOUNTING POLICIES

1. ***Basis of Accounting:*** The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.



The Trust is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the society except stated otherwise.

2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.

b) In case of Assets created out of own fund is shown under the head Fixed Assets and an amount equivalent to the cost of the asset have been transferred to Asset fund from general fund.

c) Fixed Assets are shown at Written Down Value (W.D.V) in the Balance Sheet

d) No revaluation of fixed assets was made during the year.

3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicles	15%

As the total value of the Assets acquired is claimed as utilization during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.



4. **Restricted Project Grant:** Restricted Project Grants received during the period were recognized as income, on the basis of grant approval letters received from the donors.
5. **Grant / Contribution Receivable:** Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets in the Balance Sheet.
6. **Grant Received in Advance:** Grants specifically received pertaining to the subsequent years, in accordance of the memorandum of understanding or terms of reference with the funder are recognized as Advance Grant and these balances were disclosed under the head current liability in the Balance Sheet.
7. **Project Fund:** - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.
8. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.
9. **Leases:** Leases where the lessor effectively retains, substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Lease rentals are charged to the profit and loss on accrual basis.
10. **Income taxes:** Trust is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Society is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961



3. The organisation has duly complied with the new provision of FCRA 2010 while finalizing the accounts relating to the foreign funds.
4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
5. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against Youth Unity for Voluntary Action.
6. **The Organization is registered under :**
 - a) The Organization is registered under Trust Act Vide Reg. No. 4480 dated:03.11.1997.
 - b) Under section 12A of the Income Tax Act, 1961 vide registration No.DIT(E)/2002-03/A1510/1673 dated 27.03.2003. The organization has submitted the Income Tax Return for the year 2019-20 before the due date.
 - c) Foreign Contribution Regulation Act, 2010 vide registration no. 337820044with the Ministry of Home Affairs to receive foreign contribution and renewed. The organization has submitted the FCRA Return for the year 2019-20 before the due date.
 - d) PAN of the Organization is AAATY1099B.
 - e) TAN of the Organization is RCHY00011E.

For & on Behalf :

S.SAHOO & CO.

CHARTERED ACCOUNTANTS

FR. No.: 322952E



CA. SUBHAJIT SAHOO, FCA, LLB

PARTNER

M. No.: 057426

Place: New Delhi

Date: 10-12-2021

For & on Behalf :

YOUTH UNITY FOR VOLUNTARY ACTION

A handwritten signature in blue ink.

Barnali Chakraborty
Secretary

