

To
The Management of Youth for Action
Secunderabad

Independent Auditor's Statement to Certificate dated 14th July 2022 on the Foreign Contributions received for the year ending on the March 31, 2022

We have requested by M/s Youth for Action ("a Society" registered under the Andhra Pradesh (Telangana areas) Public Societies Registration Act, 1350 Fasli (Act I of 1350 F)), having its registered office at the s Plot 23, Sitaramnagar Colony, Staff Road, Near Diamond Point, Secunderabad- 500009, and Telangana State, India, to certify the transactions and balances of foreign contrition received by the society, maintenance of records relating to foreign contributions and utilization and necessary approval in accordance with the Foreign Contribution (Regulation) Act, 2010 ("the Act") read with foreign contribution (Regulations) Rules 2011("the Rules") (as amended from time to time) for the purpose of onward submission to the Secretary, the Government of India, Ministry of Home Affairs, New Delhi. Accordingly, this Certificate is issued in accordance with the terms of our engagement letter dated 2nd April 2022.

Responsibilities of Management

The Management of the Society are responsible for ensuring that the society complies with the requirements of Act and Rules (as amended from time to time) and provides all relevant information to Ministry of Home Affairs.

Auditor's Responsibilities

The financial statement of the society for the financial year ended March 31, 2022 have been audited by us on which we have issued un modified Audit Opinion vide our reported dated 14th July 2022. Our Audit of these financial statements conducted in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the ICAI. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

We have examined the following documents furnished by the society:

- a) Audited Financial Statements comprising balance sheet as at 31st March 2022, the Income and Expenditure Account and the Receipts and Payments Account for the



year then ended and a summary of significant accounting policies and other explanatory statements.

- b) Books and Records relating to foreign contribution received and utilized.
- c) Copy of Bank statement of Union Bank of India account number 060410011019146 (Utilisation Account) and Copy of Bank Statement of State Bank of India account number 40098793803 designated for receiving foreign contributions ("the Designated Account)
- d) Extracts of relevant ledger accounts and supporting vouchers
- e) Copy of permission obtained under foreign contribution (Regulation) Act 2010 and
- f) Written representation by the management.

We conducted our examination in accordance with the Guidance note on Reports or Certificates for special purpose issued by the ICAI. The Guidance Note requires that we comply with the ethical requirements of the code of ethics issued by the ICAI.

Restriction on Use

The Certificate is issued solely in the context of the society obligation to submit Form FC-4 for the year ended March 31st 2022 to the secretary, the Government of India, Ministry of Home Affairs, New Delhi. This certificate should not be used by any other person for any other purpose. Accordingly, we don't accept or assume any liability or duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For N R G & Co.,
Chartered Accountants

Firm Registration No: 013417S



CA. Ramakrishna.

Partner

Membership No. 512328

UDIN- 22512328ANLBW C 6548

Place: Hyderabad

Date: 14th July 2022.

To
The Management of Youth for Action
Secunderabad

We have examined the attached balance sheet as at 31st March 2022, the Income and Expenditure Account and the Receipts and Payments Account for the year then ended and a summary of significant accounting policies and other explanatory information annexed thereto of **M/s. Youth for Action**, having FCRA Registration Number 010230188 dated 23rd December 2021 (renewed) in so far as those pertaining to its foreign contribution regulations account (FCRA) accounts, prepared by the society, with the books and records of the society as produced to us for our examination.

Preparation of financial statements in accordance with foreign contribution (regulation) Act, 2010 (the Act) (as amended) is responsibility of the society. Our responsibility is to verify these financial statements in accordance with said Act.

Our examination was carried out in accordance with the auditing standards generally accepted in India and Guidance note on Reports or Certificates for special purpose issued by the ICAI.

Based on our examination as mentioned above and as per the information and explanation given to us, we certify that:

- (i) The brought forward balance of foreign contribution at the beginning of the financial year was Rs.2,32,71,651/- (Rupees Two Crores Thirty Two Lakhs Seventy One Thousand Six Hundred and Fifty One Only);
- (ii) Foreign contribution of Rs.46,16,279/- (Rupees forty Six Lakhs Sixteen Thousand Two hundred and Seventy Nine Only) was received by the Society during the financial year 2021-2022;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of Rs.6,70,070/- (Rupees Six Lakhs Seventy Thousand and Seventy Only) was received by the Society during the financial year ended on 31st March 2022;
- (iv) The balance of unutilised foreign contribution with the Society at the end of the financial year 31st March 2022 was Rs.1,51,08,543/- (Rupees One Crores fifty one Lakhs eight Thousand five Hundred and forty three Only);



- (v) Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended).
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct to the best of our knowledge and belief;
- (vii) The society has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010.

This certificate has been issued at the request of the society to whom it is addressed solely in the context of its obligations to submit Form FC-4 for the year ended 31st March 2022 to the Ministry of Home Affairs of India and should not be used by any other person or for any other purpose, without obtaining our prior written consent.

To be read along with our statement of even date.

For N R G & Co.,
Chartered Accountants
Firm Registration No: 0134178



CA. Ramakrishna.

Partner

Membership No. 512328

UDIN- 22512328 ANI BWC 6548

Place: Hyderabad

Date: 14th July 2022

M/s Youth For Action
Plot No.23, Staff Road, Sitaram Nagar Colony,
Secunderabad - 500009, Telangana, India

RECEIPTS AND PAYMENTS ACCOUNT FOR FOREIGN CONTRIBUTIONS
For The Year Ended 31st March 2022

RECEIPTS	Rs.	PAYMENTS	Rs.
Opening Balance (Bank: 23271264 + Cash: 387)	23,271,651	Expenses Direct	
Receipts From Foreign Donors		Capacity Building Workshops To Farmer	246,440
Andheri Hilfe	2,569,000	Bridge Grant	5,000
DKA Austria	1,747,279	Convergence Meeting	43,750
Friedrich Ebert Stiftung	300,000	Pongamia Plantation	39,300
		Horticulture	115,990
		Documentation	192,890
		Training	173,680
Interest Received on FC A/c	670,070	Campaigns	310,915
		Vegetable Cultivation	5,000
		Seeds	16,950
		Exposure Visit	49,830
		Survey	10,220
		Grain Bank	2,000
		Consultancy	10,000
		Farm Ponds	20,000
		Human Resources	2,152,900
		Travel Program	417,404
		Fellowship	378,000
		INM/IPM Technologies-Botanical Pestic	23,000
		Green Manures	7,700
		Bio-Fertilisers	7,700
		INM/IPM Tech. Microbial Insecticides	16,060
		INM/IPM Tech. Panchakavya Traditional	7,700
		Organic Manures	7,700
		Campaign Material	90,000
		Covid 19 Relief -Medicine Kit	135,000
		Covid-19 Relief- Food Grains	469,620
		Backyard Poultry	2,700
		Cultivation Of Millets (Ragi)	180
		Tool Books	300,000
		Solar Water Pumps To Borewells	5,592,000
		Village Health Posts	
		Medicine Kits	15,375
		Oximeter	5,000
		Oxygen Cylinder	858
		Thermometer	400
		Glucometer	3,400
		Masks	300
		Gloves	850
		Health Volunteers	90,000
		Salary Advance to Staff	245,600
		Expenses Indirect	
		Staff Welfare	196,777
		Bank Charges	6,224
		Audit Fees	29,000
		Office Expenses	193,491
		Office Rent	171,500
		Misc. Expenses	10,696
		Human Resources	1,653,800
		Travel - Executive Director	150,689
		Travel - Admin And Accounts	71,468
		Closing (Unspent) Balance carried forward (Bank: 1,48,58,817 + Cash: 4126)	14,862,943
Total	28,558,000	Total	28,558,000

As per our report of even date
For N R G & Co.,
Chartered Accountants
Firm Regd. No.0134173

CA. P. Ramakrishna
Partner
M.No. 512328

Place: Hyderabad
Date: 14.07.2022



For Youth For Action

Executive Director & Secretary

Treasurer

Place: Secunderabad
Date: 14.07.2022

Finance Controller



M/s Youth For Action
Plot No.23, Staff Road, Sitaram Nagar Colony,
Secunderabad - 500009, Telangana, India

INCOME AND EXPENDITURE ACCOUNT FOR FOREIGN CONTRIBUTIONS
For The Year Ended 31st March 2022

EXPENSES	Rs.	INCOME	Rs.
Expenses Direct			
Capacity Building Workshops To Farmer	246,440	Donation Received	
Bridge Grant	5,000	Andheri Hilfe	2,569,000
Convergence Meeting	43,750	DKA Austria	1,747,279
Pongamia Plantation	39,300	Friedrich Ebert Stiftung	300,000
Horticulture	115,990		
Documentation	192,890		
Training	173,680	Interest Income	
Campaigns	310,915	Interest Received on FC A/c	670,070
Vegetable Cultivation	5,000		
Seeds	16,950		
Exposure Visit	49,830		
Survey	10,220		
Grain Bank	2,000		
Consultancy	10,000		
Farm Ponds	20,000		
Human Resources	2,152,900		
Travel Program	417,404		
Fellowship	378,000		
INM/IPM Technologies-Botanical Pestic	23,000		
Green Manures	7,700		
Bio-Fertilisers	7,700		
INM/IPM Tech. Microbial Insecticides	16,060		
INM/IPM Tech. Panchakavya Traditional	7,700		
Organic Manures	7,700		
Campaign Material	90,000		
Covid 19 Relief-Medicine Kit	135,000		
Covid-19 Relief- Food Grains	469,620		
Backyard Poultry	2,700		
Cultivation Of Millets (Ragi)	180		
Tool Books	300,000		
Solar Water Pumps To Borewells	5,592,000		
Village Health Posts			
Medicine Kits	15,375		
Oximeter	5,000		
Oxygen Cylinder	858		
Thermometer	400		
Glucometer	3,400		
Masks	300		
Gloves	850		
Health Volunteers	90,000		
Expenses Indirect			
Staff Welfare	196,777		
Bank Charges	6,224		
Audit Fees	29,000		
Office Expenses	193,491		
Office Rent	171,500		
Misc. Expenses	10,696		
Human Resources	1,653,800		
Travel - Executive Director	150,689		
Travel - Admin And Accounts	71,468		
Excess of Expenditure over Income	-8,163,108		
Total	5,286,349	Total	5,286,349

As per our report of even date
For N R G & Co.,
Chartered Accountants
Firm Regd. No.0134175

CA. P. Ramakrishna
Partner
M.No. 512328

Place: Hyderabad
Date: 14.07.2022



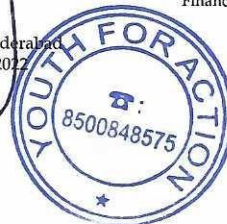
For Youth For Action

Executive Director & Secretary

Treasurer

Place: Secunderabad
Date: 14.07.2022

Finance Controller



M/s Youth For Action

Plot No.23, Staff Road, Sitaram Nagar Colony,
Secunderabad - 500009, Telangana, India

Balance Sheet For Foreign Contributions as at 31st March 2022

ASSETS	31.3.2022		31.3.2021	
Cash and Cash Equivalents (Un-utilised Foreign Contributions)		14,862,943		23,271,651
Staff Salary Advance		245,600		-
Total		15,108,543		23,271,651
LIABILITIES	31.3.2022		31.3.2021	
Capital Fund		3,756		3,756
<u>Surplus of Income</u>				
Opening Balance	23,267,895		2,867,644	
Add: Income over Expenditure for the Year	-8,163,108		20,400,251	
Closing Balance as on date		15,104,787		23,267,895
Total		15,108,543		23,271,651

As per our report of even date
For N R G & Co.,
Chartered Accountants
Firm Regd. No.0134175

CA. P. Ramakrishna
Partner
M.No. 512328

Place: Hyderabad
Date: 14.07.2022



For Youth For Action

Executive Director & Secretary

Treasurer

Place: Secunderabad
Date: 14.07.2022

Finance Controller

