

AUDIT REPORT

**AS ON 31ST MARCH,2023
(CONSOLIDATED)**

OF

NIRMAN

**An Initiative for
Sustainable Development**

FOR THE PERIOD FROM 01.04.2022 TO 31.03.2023

NIRMAN

**REGD ADDRESS : AT/PO- BIRUDA, VIA- ITAMATI,
DIST- NAYAGARH, ODISHA, PIN-752068
HEAD OFFICE ADDRESS : S-2/15(1ST FLOOR), NILADRI VIHAR,
SAILESHREE VIHAR, BHUBANESWAR - 751021, ODISHA**

AUDITED BY

**RDA & ASSOCIATES, CHARTERED ACCOUNTANTS,
N-1/A-15 IRC VILAGE , NAYAPALI, NEAR CRP SQUARE,
BHUBANESWAR-751015, ODISHA**



RDA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDIT REPORT

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of Organisation for NIRMAN, At/Po - Biruda, Via- Itamati, Dist- Nayagarh, Odisha, pin-752068 a society registered under the Societies Registration Act which comprise the Balance Sheet as at 31st March 2023 and Statement of Income & Expenditure and Statement of Receipt & Payment which 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 standalone 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 March 31, 2023 and of the 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 Standalone Financial Statements

The Society's Management are responsible with respect to the preparation of these standalone 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.

FIRM'S ICAI REGISTRATION NUMBER: 322810E

H.O : N-1/A-15, IRC Village, Nayapalli,
Near CRP Square, Bhubaneswar - 751015,
Odisha, India

Phone: (0674) 2555776
Mobile: +91 9437230666
+91 9337011004

Email: rimadhawan@hotmail.com,
info@rdaindia.com
Website: www.rdaindia.com

Branches : Cuttack • Guwahati • Kolkata • Sambalpur • Thiruvananthapuram • Mulund



RDA & ASSOCIATES

CHARTERED ACCOUNTANTS

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

The 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. Mis-statements 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

- In the preparation of the Receipt & Payment Account, Income Expenditure Account and Balance Sheet, Opening Balances as on 01.04.2022 were considered from the previous year audited Accounts which reconciles with the figures as per the books of accounts maintained by the society.
- The Receipt & Payment Account, Income Expenditure Account and Balance Sheet of the scheme are prepared by the management from the books of accounts maintained by the Society.

Our opinion is not modified in respect of these matters.

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.

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

FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA BHABANI PRASAD PADHI)
PARTNER

M NO.069840

UDIN - 23069840B6YLHN3901



Place: Bhubaneswar

Date: 25.08.2023

FIRM'S ICAI REGISTRATION NUMBER: 322810E

H.O : N-1/A-15, IRC Village, Nayapalli,
Near CRP Square, Bhubaneswar - 751015,
Odisha, India

Phone: (0674) 2555776

Mobile: +91 9437230666

+91 9337011004

Email: rimadhawan@hotmail.com,

info@rdaindia.com

Website: www.rdaindia.com

Branches : Cuttack • Guwahati • Kolkata • Sambalpur • Thiruvananthapuram • Mulund

UDIN:	23069840BGYLHN3901
MRN/Name:	069840/BHABANI PRASAD PADHI
Firm Registration No.:	322810E
Document type:	Audit and Assurance Functions
Document sub type:	Statutory Audit - Non Corporate
Document Date:	25-08-2023
Create Date/Time:	12-09-2023 13:26:09
Financial Figures/Particulars:	
Financial Year:	01-04-2022-31-03-2023
Gross Turnover/Gross Receipt:	56536821.07
Shareholder Fund/Owners Fund:	21587726.47
Net Block of Property, Plant & Equipment:	2839270.00
Document description:	STATUTORY AUDIT REPORT FOR FY 2022-23



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

BALANCE SHEET AS ON 31.03.2023
(Consolidated)

PARTICULAR	SCHEDULE	FINANCIAL YEAR 2022-23 Amount (Rs.)
SOURCE OF FUNDS		
Own Fund		
Income accumulated under section 11(2)	[1.1]	94,51,650.00
Non-mandatory application up to 15%	[1.2]	92,96,806.47
Asset Fund	[1.3]	28,39,270.00
Total		2,15,87,726.47
APPLICATION OF FUND		
Fixed Assets		
	[02]	
Opening Balance		7,05,578.00
Add : Addition during the year		23,93,228.00
Less : Sale/Adjustment during the year		-1,55,150.00
Less Depreciation		4,14,686.00
Closing Balance		28,39,270.00
Current assets, loans and advances		
	[03]	
Cash and Bank Balances		1,84,70,732.54
Loan & Advance		1,31,948.00
TDS Receivable		2,76,820.00
Expenditure for Continuous Programme		7,998.93
		1,88,87,499.47
Current liabilities and provisions		
	[04]	
Interest Credited to Project Refundable		1,07,543.00
Loan & Advance		31,500.00
		1,39,043.00
Net Current Assets		1,87,48,456.47
Total		2,15,87,726.47

Significant Accounting Policies and Notes to Accounts

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

In terms of our report of even date

For NIRMAN

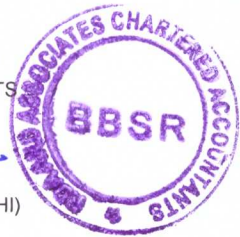

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

(Consolidated)

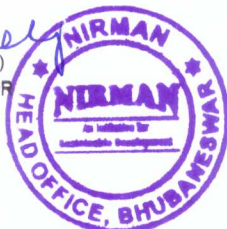
PARTICULAR	SCHEDULE	FINANCIAL YEAR
		2022-23
		Amount (Rs.)
I INCOME		
Grant in aid (Domestic Contribution)		
Grants Received from Government	[5.1]	65,84,672.00
Grants Received from Companies under CSR	[5.2]	11,30,740.00
Other specific grants	[5.3]	1,76,52,381.00
Grant in aid (Foreign Contribution)	[5.4]	2,72,89,765.07
Aggregate of income excluding Voluntary contributions		
Beneficiaries Contribution received	[5.5]	18,17,180.00
Administration cost received from Project	[5.5]	17,68,484.00
Donation/Other receipt for charitable purposes	[5.5]	18,438.00
Membership fees	[5.5]	3,750.00
Interest Credited to Project Bank Account	[5.7]	1,63,868.00
Total		5,64,29,278.07
II EXPENDITURE		
II-A Expenditure for Current Year		
Revenue Expenditure	[6.1]	5,31,79,657.40
Capital Expenditure	[6.2]	23,93,228.00
		5,55,72,885.40
II-B Expenditure out of own fund		
Revenue Payment		
Income accumulated as under section 11(2)	[6.3]	67,63,369.00
Income of earlier years upto 15% accumulated	[6.4]	55,08,728.21
		1,22,72,097.21
II-C Expenses Not Paid during the Year	[6.5]	11,72,732.00
II-D Expenses Paid during the Year	[6.6]	3,94,491.00
II-E Net amount to be allowed as application(A-B-C+D)		4,25,22,547.19
III Excess of Income over Expenditure (I-II)		1,39,06,730.88
Total		5,64,29,278.07
IV Excess of Income over Expenditure transfer to:		
Income accumulated - non-mandatory application up to 15%		44,55,080.88
Income accumulated as under section 11(2)		94,51,650.00
Total		1,39,06,730.88

Significant Accounting Policies and Notes to Accounts [14]
The schedules referred to above form an integral part of the Balance Sheet
In terms of our report of even date

For NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2023

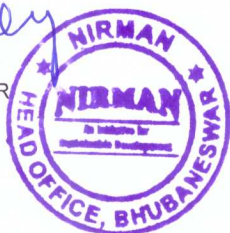
(Consolidated)

PARTICULAR	SCHEDULE	FINANCIAL YEAR
		2022-23
		Amount (Rs.)
RECEIPTS		
Opening Balances:		
Cash in hand		97,619.00
Cash at Bank		1,19,86,317.00,
		1,20,83,936.00
Grant in aid (Domestic Contribution)		
Grants Received from Government	[7.1]	65,84,672.00
Grants Received from Companies under CSR	[7.2]	11,30,740.00
Other specific grants	[7.3]	1,76,52,381.00
Grant in aid (Foreign Contribution)	[7.4]	2,72,89,765.07
Aggregate of income excluding Voluntary contributions		
Beneficiaries Contribution received	[7.5]	18,17,180.00
Administration cost received from Project	[7.5]	17,68,484.00
Donation/Other receipt for charitable purposes	[7.5]	18,438.00
Membership fees	[7.5]	3,750.00
Interest Credited to Project Bank Account(Non Refundable)	[7.6]	1,63,868.00
Interest Credited to Project Bank Account (Refundable)	[7.7]	1,07,543.00
Loans and Advances	[13]	45,45,173.00
Total		7,31,65,930.07
PAYMENTS		
Project Expenditure		
Programme Expenditure	[08]	4,57,36,078.83
Revenue Expenditure	[08]	64,72,942.70
Capital Expenditure	[08]	23,93,228.00
Loans and Advances	[13]	92,948.00
Closing Balances:		
Cash in hand	[12]	52,248.00
Cash at Bank	[12]	1,84,18,484.54
Total		7,31,65,930.07

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023

FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Bhabani Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF BALANCE SHEET

(Consolidated)

SCHEDULE	SCH NO	As on 31.03.2023 Amount (Rs.)
Own Funds [ref sch - 10]	[01]	
Income accumulated under section 11(2)	[1.1]	
Opening Balance		67,63,369.00
Add :During the Year transfer from Income & Expenditure		94,51,650.00
Less : Expenditure during the Year		67,63,369.00
		<u>94,51,650.00</u>
Other reserve		
Non-mandatory application up to 15%	[1.2]	
Opening Balance		1,03,50,453.80
Add :During the Year transfer from Income & Expenditure		44,55,080.88
Less : Expenditure during the Year		55,08,728.21
		<u>92,96,806.47</u>
ASSET FUND [ref sch - 11]	[1.3]	
Opening Balance		7,05,578.00
Add : During the year		23,93,228.00
Less : Sale/Adjustment during the year		-1,55,150.00
Less : Depreciation		4,14,686.00
		<u>28,39,270.00</u>
FIXED ASSETS [ref sch - 11]	[02]	
Opening Balance		7,05,578.00
Add : Addition during the year		23,93,228.00
Less : Sale/Adjustment during the year		-1,55,150.00
Less Depreciation		4,14,686.00
		<u>28,39,270.00</u>
CURRENT ASSETS, LOANS & ADVANCES		
Cash and Bank Balances [Ref. Sch 12]	[03]	
Cash in hand		52,248.00
Cash at Bank		1,84,18,484.54
		<u>1,84,70,732.54</u>
Loan & Advances [Ref. Sch 13]		<u>1,31,948.00</u>
		<u>1,31,948.00</u>
TDS Receivable		
Opening Balance		2,76,820.00
Add: During the year		-
Less : Refund during the Year		-
		<u>2,76,820.00</u>
Expenses for Continuous Prog		
Opening Balance		2,00,393.80
Add During the Year (SHIVIA Project)		7,998.93
Less : Application during the Year (Swissaid Project)		2,00,393.80
Closing Balance		<u>7,998.93</u>
Total Current Assets, Loans & Advances		<u><u>1,88,87,499.47</u></u>
CURRENT LIABILITIES AND PROVISIONS	[04]	
Interest Credited to Project Refundable (ref sch - 07)		1,07,543.00
Loan and Advance		31,500.00
Total Current Liabilities And Provisions		<u><u>1,39,043.00</u></u>

For NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE

(Consolidated)

SCHEDULE	SCH NO	As on 31.03.2023 Amount (Rs.)
INCOME (ref sch - 07)	[05]	
Grants Received from Government	[5.1]	65,84,672.00
Grants Received from Companies under CSR	[5.2]	11,30,740.00
Other specific grants	[5.3]	1,76,52,381.00
Grant in aid (Foreign Contribution)	[5.4]	2,72,89,765.07
Aggregate of income excluding Voluntary contributions		
Beneficiaries Contribution received	[5.5]	18,17,180.00
Administration cost received from Project	[5.5]	17,68,484.00
Donation/Other receipt for charitable purposes	[5.5]	18,438.00
Membership fees	[5.5]	3,750.00
Interest Credited to Project Bank Account	[5.6]	1,63,868.00
		<u>5,64,29,278.07</u>
EXPENDITURE (ref sch - 09)	[06]	
A Expenditure for Current Year		
Revenue Payment (ref sch -09)	[6.1]	
Current year Expenditure		5,29,87,262.53
Add : Expenditure for Cont. Programme Previous Year		2,00,393.80
Less : Expenditure for Cont. Programme Current Year		<u>7,998.93</u>
		5,31,79,657.40
Capital Payment (ref sch -09)	[6.2]	
Current year Expenditure		23,93,228.00
Add : Expenditure for Cont. Programme Previous Year		-
Less : Expenditure for Cont. Programme Current Year		<u>-</u>
		23,93,228.00
B Expenditure out of own fund		
Revenue Payment (ref sch -09)		
Income accumulated as under section 11(2)	[6.3]	67,63,369.00
Income of earlier years upto 15% accumulated	[6.4]	55,08,728.21
C Expenses Not Paid during the Year (ref sch -09)	[6.5]	11,72,732.00
D Expenses Paid during the Year (ref sch -09)	[6.6]	3,94,491.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Bhabani Prasad Padhi

(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF BALANCE SHEET

(Consolidated)

In Rupees

SCHEDULE	SCH NO	Rec. Type	As on 31.03.2023		
			Amount	Amount	Amount
RECEIPTS / INCOME	[07]		Grants	Bank Interest for Utilisation	Bank Interest to be Refundable
Local Project					
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kotagarh) - 10035		GOVT	8,14,000.00	-	48,923.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066		GOVT	13,00,000.00	-	39,765.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067		GOVT	16,93,182.00	-	9,015.00
Sanction under Watershed Development Fund (WDF) Of NABARD - Sitalamma Watershed Project - Capacity Building Phase (CBP) In Kalyansingpur Block Of Rayagada District Of Odisha - 10100		GOVT	3,54,990.00	-	
Farmer's collectives' participatory up scaling of pulses varieties, technologies, and seed-input-market systems to promote climate smart crop intensification in tank command area in Odisha - OIIPCRA - 10115		OSG	26,46,833.00	-	
System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aahar-10110 & 10118		OSG	1,50,05,548.00	-	
Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119		CRS	11,30,740.00	-	
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121		GOVT	10,95,000.00	-	4,978.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)		GOVT	13,27,500.00	-	4,862.00
SRM & ELFIC (BMZ 6623)-LOCAL - 10125		IEVC	1,81,000.00	131.00	-
Nirman General - 10111		IEVC	34,26,852.00	1,21,020.00	
FC Receipts					
SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10116		FC	41,59,341.30	-	-
SWISSAID_IN2/19/02_STL_2023, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128		FC	26,11,966.70	-	
Consolidating a People Led Approach to Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation -10087		FC	44,50,406.00	7,165.00	
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123		FC	67,37,847.00	1.00	
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha(THF-USA) - 10127		FC	62,90,814.00	-	
Poultry development services training and distribution supported by SHIVIA - 10117		FC	13,51,800.00	-	
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10122)		FC	3,31,515.00	-	
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)		FC	8,26,985.37	-	
NIRMAN FC General - 10114		FC	5,29,089.70	35,551.00	
Total			5,62,65,410.07	1,63,868.00	1,07,543.00
Grants Received from Government	7.1	GOVT	65,84,672.00		
Grants Received from Companies under CSR	7.2	CRS	11,30,740.00		
Other specific grants	7.3	OSG	1,76,52,381.00		
Grant in aid (Foreign Contribution)	7.4	FC	2,72,89,765.07		
Sub Total			5,26,57,558.07		
Aggregate of income excluding Voluntary contributions					
Beneficiaries Contribution received	7.5		18,17,180.00		
Administration cost received from Project	7.5		17,68,484.00		
Donation/Other receipt for charitable purposes	7.5		18,438.00		
Membership fees	7.5		3,750.00		
Sub Total		IEVC	36,07,852.00		
Interest Credited to Project Bank Account (Non Refundable)	7.6		-	1,63,868.00	
Interest Credited to Project Bank Account (Refundable)	7.7		-		1,07,543.00
			5,62,65,410.07	1,63,868.00	1,07,543.00

For NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

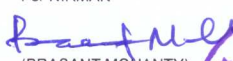
SCHEDULES FORMING PART OF BALANCE SHEET

(Consolidated)

Amount in Rupees.

SCHEDULE	SCH NO	As on 31.03.2023		
		Amount	Amount	Amount
Payment	[08]	Programme Payment	Revenue Payment	Capital Payment
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kotagarh) - 10035		7,30,832.00	3,74,724.00	-
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066		9,87,586.00	3,28,234.00	-
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067		9,19,735.00	3,26,744.50	-
Sanction under Watershed Development Fund (WDF) Of NABARD - Sitalamma Watershed Project - Capacity Building Phase (CBP) In Kalyansingpur Block Of Rayagada District Of Odisha - 10100		79,000.00	35,086.30	-
Relief Support to Vulnerable Communities in Phiringia Block of Kandhamal District Supported APPI - 10093		-	10,000.00	-
Farmer's collectives' participatory up scaling of pulses varieties, technologies, and seed-input-market systems to promote climate smart crop intensification in tank command area in Odisha - OIIPCR - 10115		39,68,687.00	7,28,372.00	1,74,800.00
System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aahar - 10110 & 10118		1,91,37,950.00	3,92,775.42	58,790.00
Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119		9,84,150.00	1,46,590.00	-
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121		7,86,239.00	1,72,189.68	-
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)		8,13,859.00	2,28,547.56	-
SRM & ELFIC (BMZ 6623)-LOCAL - 10125		1,80,000.00	-	-
NIRMAN General - 10111		9,61,680.00	6,76,405.30	45,000.00
FC Project				
SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10116		34,69,717.90	3,64,229.60	1,25,000.00
SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128		2,94,741.00	93,591.00	-
Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagada - Paul Hamlyn Foundation - 10087		30,56,990.00	7,93,128.00	46,000.00
Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 (10112)		3,43,991.00	79,358.00	-
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123		25,85,525.00	7,38,602.34	15,23,348.00
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha (THF-USA) - 10127		46,50,277.00	2,64,095.00	4,01,424.00
Poultry development services training and distribution supported by SHIVIA - 10117		11,54,675.93	1,92,207.00	15,806.00
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10122)		2,80,365.00	51,150.00	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)		5,43,319.00	89,331.00	-
NIRMAN FC General - 10114		5,85,000.00	3,87,582.00	3,060.00
		4,65,14,319.83	64,72,942.70	23,93,228.00
Add : Payable for Expenses paid	[09]	3,94,491.00		
Less :Payable for the Expenses not paid	[09]	11,72,732.00		
Total		4,57,36,078.83	64,72,942.70	23,93,228.00

For NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHAWAN PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN
ATIPO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
SCHEDULES FORMING PART OF BALANCE SHEET
Current year expenditure and expenditure out of previous year accumulation
(Consolidated)

Particular	Income		Expenditure - Current Year		Expenditure for Cont. Programme Previous Year Revenue	Expenditure for Cont. Programme Current Year Revenue	Expenditure out of Previous Year accumulation		Payable for Expenses Paid	Payable for Expenses not Paid	Excess of income over expenditure transferred to General fund
	Grant	Int. credited to project	Revenue (Program + Admin)	Capital			Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)			
Local Project											
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kolagah) - 10035	8,14,000.00	-	11,05,556.00	-	-	-	11,05,556.00	-	-	-	8,14,000.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10096	13,00,000.00	-	13,15,820.00	-	-	-	13,15,820.00	-	-	-	13,00,000.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067	16,93,182.00	-	12,46,479.50	-	-	-	26,949.50	-	-	7,339.00	4,80,991.00
Sanction under Watershed Development Fund (WDF) OF NABARD - Stalamma Watershed Project - Capacity Building Phase (CBP) in Kalyansingpur Block Of Rayagada District Of Odisha - 10100	3,54,990.00	-	1,14,086.30	-	-	-	10,336.26	-	50.00	-	2,51,189.96
Relief Support to Vulnerable Communities in Phirngia Block of Kandhamal District Supported APPI - 10093	-	-	10,000.00	-	-	-	10,000.00	-	-	-	-
Farmer's collectives' participatory up scaling of pulses varieties, technologies, and seed-input-market systems to promote climate smart crop intensification in tank command area in Odisha - OIPCPRA - 10115	26,46,833.00	-	46,97,059.00	1,74,800.00	-	-	4,50,913.40	20,66,361.60	2,94,338.00	5,54,190.00	5,62,101.00
System intensification with khairi pulses through improved production, aggregation, value addition and marketing of Ahar & quality seed market outreach to farmers - Aahar - 10110 & 10118	1,50,05,548.00	-	1,95,30,725.42	58,790.00	-	-	17,50,995.30	35,03,520.70	29,043.00	2,50,404.00	8,91,909.58
Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119	11,30,740.00	-	11,30,740.00	-	-	-	-	-	-	9,201.00	9,201.00
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121	10,95,000.00	-	9,58,428.68	-	-	-	-	-	-	-	1,36,571.32
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)	13,27,500.00	-	10,42,406.56	-	-	-	-	-	-	-	2,85,093.44
SRM & ELFC (BMZ 6623)-LOCAL - 10125	1,81,000.00	131.00	1,80,000.00	-	-	-	-	-	-	-	1,131.00
NIRMAN General - 10111	34,26,852.00	1,21,020.00	16,38,085.30	45,000.00	-	-	-	-	25,337.00	1,29,820.00	19,69,769.70
FC Project											
SWISSAID_IN2/1902_STL_2022_Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10116	41,59,341.30	-	38,33,947.50	1,25,000.00	2,00,393.80	-	-	63.00	63.00	-	-
SWISSAID_IN2/1902_STL_2022_Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128	26,11,966.70	-	3,88,332.00	-	-	-	-	-	-	7,059.00	22,30,693.70
Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation - 10127	44,50,406.00	7,165.00	38,50,118.00	46,000.00	-	-	6,53,293.85	5,25,420.30	24,096.00	5,825.00	17,21,896.15
Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 (10112)	-	-	4,23,349.00	-	-	-	74,313.00	3,49,036.00	3,492.00	3,812.00	320.00
IND-Cyclone Amphan CEF Support 2020 in Bhograi Block Of Baleswar District Of Odisha - SCBRB - 10104	-	-	-	-	-	-	9,364.00	-	9,364.00	-	-
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha (BMZ 6623) - 10123	67,37,847.00	1.00	33,24,127.34	15,23,348.00	-	-	-	-	-	4,500.00	18,94,872.66
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha (THE-USA) - 10127	62,90,814.00	-	49,14,372.00	4,01,424.00	-	-	-	-	-	1,81,141.00	11,56,159.00
Poultry development services training and distribution supported by SHIVA - 10117	13,51,800.00	-	13,46,882.93	15,806.00	-	7,998.93	-	-	-	2,890.00	-
SMART Skills for Village Watershed Committee, CRS' Project Number: 10263(10122)	3,31,515.00	-	3,31,515.00	-	-	-	-	-	-	-	-
SMART Skills for Village Watershed Committee, CRS' Project Number: 10263(10126)	8,26,985.37	-	6,32,650.00	-	-	-	-	-	-	6,996.00	2,01,331.37
NIRMAN FC General - 10114	5,29,089.70	35,551.00	9,72,582.00	3,060.00	-	-	91,186.90	3,18,567.40	8,708.00	9,555.00	-
Total	5,62,65,410.07	1,63,868.00	5,29,87,262.53	23,93,228.00	2,00,393.80	7,998.93	55,08,778.21	67,63,369.00	3,94,491.00	11,72,732.00	1,39,06,730.88

For NIRMAN

Prasant Mohanty
 (PRASANT MOHANTY)
 EXECUTIVE DIRECTOR
 Place Bhubaneswar
 Date - 25.08.2023

FOR RDA & ASSOCIATES
 CHARTERED ACCOUNTANTS

BBSR ACCOUNTANTS
 (CA BHAKTIPRASAD PANDA)
 PARTNER
 N NO.099840

NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068
SCHEDULES FORMING PART OF BALANCE SHEET

Income accumulated under section 11(2) and Non-mandatory application up to 15% as on 31.03.2023

SCHEDULE OF OWN FUND

(Consolidated)

SCHEDULE NO. - 10

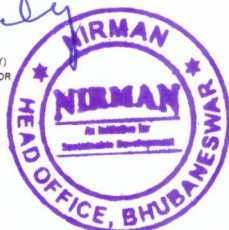
Particular	Opening 01.04.2022		Net income transferred to General fund from I & E Acc		Expenditure out of Earlier year accumulation		Own fund Closing Balance as on 31.03.2023	
	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)
Local Project								
Variety, Technology and Seeds System Development for Pulses in Odisha Project - 10063	65,238.00	-	-	-	-	-	65,238.00	-
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kotagarh) - 10035	17,90,588.71	-	1,22,100.00	6,91,900.00	11,05,556.00	-	8,07,132.71	6,91,900.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066	13,95,561.62	-	1,95,000.00	11,05,000.00	13,15,820.00	-	2,74,741.62	11,05,000.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067	26,949.50	-	72,100.00	4,08,891.00	26,949.50	-	72,100.00	4,08,891.00
Sanction under Watershed Development Fund (WDF) Of NABARD - Sitalamma Watershed Project - Capacity Building Phase (CBP) In Kalyansinghpur Block Of Rayagada District Of Odisha - 10100	10,336.26	-	37,700.00	2,13,489.96	10,336.26	-	37,700.00	2,13,489.96
Relief Support to Vulnerable Communities in Phiringia Block of Kandhamal District Supported APPI - 10093	10,000.00	-	-	-	10,000.00	-	-	-
Farmer's collectives' participatory up scaling of pulses varieties, technologies, and seed-input-market systems to promote climate smart crop intensification in tank command area in Odisha - OIIPCR - 10115	4,60,913.40	20,66,361.60	84,300.00	4,77,801.00	4,60,913.40	20,66,361.60	84,300.00	4,77,801.00
System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aahar - 10110 & 10118	17,50,995.30	35,03,520.70	8,91,909.58	-	17,50,995.30	35,03,520.70	8,91,909.58	-
Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119	-	-	9,201.00	-	-	-	9,201.00	-
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121	-	-	20,486.00	1,16,085.32	-	-	20,486.00	1,16,085.32
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)	-	-	42,764.00	2,42,329.44	-	-	42,764.00	2,42,329.44
NIRMAN General - 10111	23,83,404.48	-	19,69,269.70	-	-	-	43,52,674.18	-
FC Project								
SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - [10116]	-	63.00	-	-	-	63.00	-	-
SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - [10128]	-	-	3,12,300.00	19,18,393.70	-	-	3,12,300.00	19,18,393.70
9 - Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation [10087]	6,53,293.85	5,25,420.30	2,41,100.00	14,80,796.15	6,53,293.85	5,25,420.30	2,41,100.00	14,80,796.15
16 - IND_Cyclone Amphan CEF Support 2020 in Bhograi Block Of Baleswar District Of Odisha - SCBRB [10104]	9,364.00	-	-	-	9,364.00	-	-	-
17 - Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 [10112]	77,805.00	3,49,036.00	320.00	-	74,313.00	3,49,036.00	3,812.00	-
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) [10123]	-	-	2,65,299.60	16,29,573.06	-	-	2,65,299.60	16,29,573.06
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha (THF-USA) [10127]	-	-	1,61,900.00	9,94,259.00	-	-	1,61,900.00	9,94,259.00
Poultry development services training and distribution supported by SHIVIA [10117]	-	-	-	-	-	-	-	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631 [10122]	-	-	-	-	-	-	-	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631 [10126]	-	-	28,200.00	1,73,131.37	-	-	28,200.00	1,73,131.37
18 - NIRMAN FC General [10114]	17,16,003.68	3,18,967.40	-	-	91,186.90	3,18,967.40	16,24,816.78	-
Grand Total	1,03,50,453.80	67,63,369.00	44,53,949.88	94,51,650.00	55,08,728.21	67,63,369.00	92,95,675.47	94,51,650.00

For NIRMAN

Prasant Mohanty

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date: 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Bhabani Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M NO 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF BALANCE SHEET

FIXED ASSETS AS ON 31ST MARCH, 2023
(Consolidated)

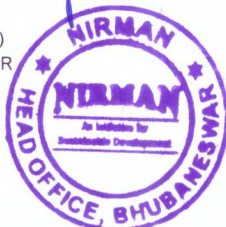
SCHEDULE - 11
Amount in Rupees.

Sl. No.	PARTICULARS	RATE OF DEP	GROSS BLOCK				Depreciation during the year	WDV as on 31.03.2023
			WDV as on on 01.04.2022	Addition During the year	Sale/Adjustment during the year	Balance		
A. Asset Acquired out of Grants before 01.04.2019								
1	GPS Machine	15%	13,935.00			13,935.00	2,091.00	11,844.00
2	Motor Cycle	15%	2,79,598.00	-	-	2,79,598.00	41,941.00	2,37,657.00
3	Computer	40%	47,515.00	-	-	47,515.00	19,007.00	28,508.00
4	Furniture & Fixture	10%	90,360.00	-	-	90,360.00	9,037.00	81,323.00
5	Voice Recorder	15%	2,196.00			2,196.00	330.00	1,866.00
6	Camera	15%	72,286.00	-	-	72,286.00	10,844.00	61,442.00
7	Projector	15%	42,450.00			42,450.00	6,368.00	36,082.00
8	Weighing Machine	15%	55,547.00	-	-	55,547.00	8,333.00	47,214.00
9	Invertor	15%	24,994.00	-	-	24,994.00	3,750.00	21,244.00
10	Air Conditioner	15%	16,871.00	-	-	16,871.00	2,531.00	14,340.00
11	Bicycle	15%	40,473.00	-	-	40,473.00	6,072.00	34,401.00
12	Mobile	15%	3,934.00			3,934.00	591.00	3,343.00
13	Book Shelf	10%	4,648.00	-	-	4,648.00	465.00	4,183.00
14	Pump Set	15%	1,661.00	-	-	1,661.00	250.00	1,411.00
15	Tablet	40%	244.00	-	-	244.00	98.00	146.00
16	Library Books	10%	1,855.00	-	-	1,855.00	186.00	1,669.00
17	Ceiling Fan	15%	1,569.00	-	-	1,569.00	236.00	1,333.00
18	Water Filter	15%	442.00	-	-	442.00	67.00	375.00
	Total of A		7,00,578.00	-	-	7,00,578.00	1,12,197.00	5,88,381.00
B. Asset Acquired after 01.04.2019								
1	Computer & Accessories	40%	1,800.00	5,88,914.00	-	5,90,714.00	1,66,885.00	4,23,829.00
2	Land and Building	0	1,400.00	25,500.00	(1,55,150.00)	1,82,050.00	-	1,82,050.00
3	Furniture & Fixture	10%	1,300.00	1,41,426.00		1,42,726.00	7,700.00	1,35,026.00
4	Office Equipment	15%	500.00	1,43,496.00		1,43,996.00	15,864.00	1,28,132.00
5	Vehicle	15%	-	14,93,892.00		14,93,892.00	1,12,040.00	13,81,852.00
	Total of B		5,000.00	23,93,228.00	(1,55,150.00)	25,53,378.00	3,02,489.00	22,50,889.00
	Grand Total		7,05,578.00	23,93,228.00	(1,55,150.00)	32,53,956.00	4,14,686.00	28,39,270.00

For NIRMAN

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF BALANCE SHEET
(Local Contribution)

Details of Cash and Bank Balances

SCHEDULE - 12
Amount in Rupees.

SCHEDULE		As on 31.03.2023		As on 31.03.2022	
		Cash Amount (Rs.)	Bank Amount (Rs.)	Cash Amount (Rs.)	Bank Amount (Rs.)
	Local Project				
1	Variety, Technology and Seeds System Development for Pulses in Odisha Project - 10063	-	65,238.00	-	65,238.00
2	Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kotagahr) - 10035	251.00	15,47,704.71	16,631.00	17,73,957.71
3	Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066	1,056.00	14,18,450.62	12,834.00	13,82,727.62
4	Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067	303.00	4,89,703.00	-	26,949.50
5	Sanction under Watershed Development Fund (WDF) Of NABARD - Sitalamma Watershed Project - Capacity Building Phase (CBP) In Kalyansingpur Block Of Rayagada District Of Odisha - 10100	819.00	2,62,370.96	1,310.00	9,026.26
6	Relief Support to Vulnerable Communities in Phiringia Block of Kandhamal District Supported APPI -10093	-	-	-	10,000.00
7	Farmer's collectives' participatory up scaling of pulses varieties, technologies, and seed-input-market systems to promote climate smart crop intensification in tank command area in Odisha - OIIPCRA - 10115	743.00	5,61,358.00	3,855.00	25,23,420.00
8	System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aarahar-10110 & 10118	26,194.00	8,97,215.58	4,295.00	7,95,842.00
9	Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119	-	9,201.00	-	-
10	The Special Proramme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121	-	1,41,549.32	-	-
11	Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)	-	2,89,955.44	-	-
12	SRM & ELFIC (BMZ 6623)-LOCAL - 10125	-	1,131.00	-	-
13	NIRMAN General - 10111	7,994.00	39,74,860.18	46,605.00	19,87,979.48
	FC Project				
14	SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128	2,072.00	22,28,621.70	-	-
15	Consolidating a People Led Approach to Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation -10087	209.00	16,90,187.15	764.00	11,67,950.15
16	IND_Cyclone Amphan CEF Support 2020 in Bhograi Block Of Baleshwar District Of Odisha - SCBRB - 10104	-	-	-	9,364.00
17	Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 (10112)	-	3,812.00	2,588.00	4,24,253.00
18	SWISSAID_Nirman_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) (10116)	-	-	705.00	20,160.20
19	Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123	1,636.00	18,77,404.66	-	-
20	Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha(THF-USA) - 10127	6,584.00	11,49,575.00	-	-
21	Poultry development services training and distribution supported by SHIVIA - 10117	1,566.00	19.07	-	-
22	SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)	915.00	2,00,416.37	-	-
23	NIRMAN FC General - 10114	1,906.00	16,09,710.78	8,032.00	17,89,449.08
	Total	52,248.00	1,84,18,484.54	97,619.00	1,19,86,317.00

BANKS BALANCES - BANK ACCOUNT WISE

LC Project

01	SBI SB - 11044519853	4,94,521.51	31,695.01
02	UCO SB - 05350100005846	49,87,940.99	46,18,993.61
03	UCO SB - 05350110014950	29,67,467.01	31,59,167.41
04	SBI CA - 40078757440	1,42,247.47	69,158.47
05	SBI CA - 40078767389	6,31,925.07	6,96,126.07
06	UCO SB - 25430110083727	3,131.00	-
07	PNB SB - 7665000100025813	1,41,549.32	-
08	PNB SB - 7665000100025804	2,89,955.44	-

FC Project

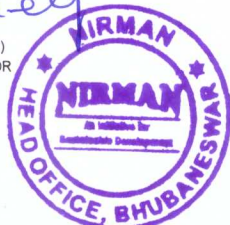
09	Canara Bank - 80042010027726	11,46,199.94	14,45,046.94
10	ICICI Bank Ltd - 078001000551	4,491.00	4,359.00
11	State Bank of India -35347238442	6,756.00	6,694.00
12	State Bank of India - 40056655772	23,12,376.43	9,86,798.06
13	State Bank of India - 40083363800	34,12,518.70	9,68,278.43
14	State Bank of India - 41140964107	18,77,404.66	-
Total		1,84,18,484.54	1,19,86,317.00

For NIRMAN

Prasant Mohanty

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Prasanna Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



NIRMAN

AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF BALANCE SHEET

Details of Loan and Advances

SCHEDULE - 13

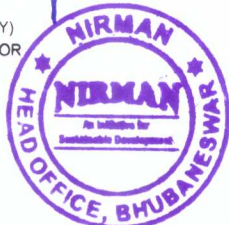
Amount in Rupees.

SL	Project	Amount as on 01.04.2022	Debited during the year	Credited during the year	Closing Baance Debit As on 31.03.2023	Closing Balance Credit As on 31.03.2023
1	System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Arahar -10110 Muktikant Rout Satya Sagar Sahoo Odisha State Seed Corporation Ltd	-3,000.00 -31,500.00 44,88,879.00	3,000.00 - -	- - 44,88,879.00	- - -	- 31,500.00 -
2	NIRMAN General - 10111 Lalitmohan Mohanty - Security Deposit House Rent Kailash Chandra Sahoo Advance Goungatri Manset - Tumudibanha Feild Office Anjali Manset - Tumudibanha Feild Office House Rent SD - Siba Guru (Nagada) House Rent SD - Jyostnamayee Samal (Keonjhar)	32,000.00 5,000.00 30,000.00 5,000.00 - - -	18,000.00 - - - 8,000.00 3,000.00 10,000.00	- - 30,000.00 - - - -	50,000.00 5,000.00 - 5,000.00 8,000.00 3,000.00 10,000.00	- - - - - - -
	FC Project					
3	SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10116 Anita Kumari Jena Duryodhan Jani Gangadhar Nayak Lingaraj Kalata Ranjan Mallick Sushree Barsha Pradhan Usharani Pradhan	1,445.00 500.00 500.00 2,349.00 500.00 500.00 500.00	- - - - - - -	1,445.00 500.00 500.00 2,349.00 500.00 500.00 500.00	- - - - - - -	- - - - - - -
4	Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation - 10127 Sricharan Behera Hemant Kumar Sahoo	10,000.00 -	- 31,500.00	10,000.00 -	- 31,500.00	- -
5	Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in nayagarh district, odisha, india (BMZ 6623) -10123 Prasant Mohanty	-	15,832.00	-	15,832.00	-
6	NIRMAN FC General - 10114 Prashant Palai Rajendra Prasad Sahoo	10,000.00 -	- 3,200.00	10,000.00 -	- 3,200.00	- -
7	SHIVIA - 10117 K EGG FARM Pvt Ltd	- -	- 416.00	- -	- 416.00	- -
		45,52,673.00	92,948.00	45,45,173.00	1,31,948.00	31,500.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Bhabani Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M NO. 069840



NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF BALANCE SHEET

Excess of Income over expenditure to own fund

SCHEDULE - 14

SCHEDULE OF EXPENDITURE AGAINST CURRENT YEAR PROJECT FUND

Amount in Rupees.

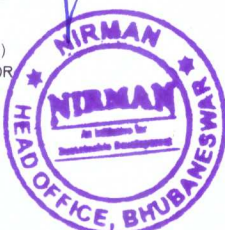
Particular	Excess of Income over expenditure	Income accumulated - non-mandatory application up to 15%	Income accumulated under third proviso to section 11(2)
Local Project			
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kotagah) - 10035	8,14,000.00	1,22,100.00	6,91,900.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066	13,00,000.00	1,95,000.00	11,05,000.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067	4,80,991.00	72,100.00	4,08,891.00
Sanction under Watershed Development Fund (WDF) Of NABARD - Sitalamma Watershed Project - Capacity Building Phase (CBP) In Kalyansinghpur Block Of Rayagada District Of Odisha - 1-100	2,51,189.96	37,700.00	2,13,489.96
Farmer's collectives' participatory up scaling of pulses varieties, technologies, and seed-input-market systems to promote climate smart crop intensification in tank command area in Odisha - OIIPCRA - 10115	5,62,101.00	84,300.00	4,77,801.00
System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aahar -10110 & 10118	8,91,909.58	8,91,909.58	-
Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119	9,201.00	9,201.00	-
The Special Proramme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121	1,36,571.32	20,486.00	1,16,085.32
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)	2,85,093.44	42,764.00	2,42,329.44
SRM & ELFIC (BMZ 6623)-LOCAL - 10125	1,131.00	1,131.00	-
NIRMAN General - 10111	19,69,269.70	19,69,269.70	-
FC Project			
SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128	22,30,693.70	3,12,300.00	19,18,393.70
Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation - 10127	17,21,896.15	2,41,100.00	14,80,796.15
Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856	320.00	320.00	-
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123	18,94,872.66	2,65,299.60	16,29,573.06
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha(THF-USA) - 10087	11,56,159.00	1,61,900.00	9,94,259.00
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)	2,01,331.37	28,200.00	1,73,131.37
	1,39,06,730.88	44,55,080.88	94,51,650.00

For NIRMAN

Prasant Mohanty

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 25.08.2023



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA BHABANI PRASAD PADHI)
PARTNER
M NO. 069840





RDA & ASSOCIATES

CHARTERED ACCOUNTANTS

A. SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION:

The Society follows accrual method of accounting subject to specific provision of Income Tax Act as may be applicable. The financial statements have been prepared in accordance with the historical cost convention. The Financial Statements are prepared to comply with the accounting principles in India and the relevant provisions of the Income Tax Act.

2. Grant Accounting:

Voluntary Contributions - Other than corpus donation

Voluntary Contribution of revenue nature are recognized as income in the statement of Income and Expenditure. Such grant income has been shown separately in the statement of Income and Expenditure as Domestic Contribution and Foreign Contribution. In Domestic Contribution income shows as Grant received from Government, Grant received under CSR and other Specific Grant such as Grant received from Institutional donor.

Project Grant received under voluntary contribution i.e grants that form a legal obligation and don't result into increase in the net worth of the Society, have been shown as a source of fund for future application

- Project Grants are utilized as per the conditions of the grant agreement and to the extent utilized they are netted off from the Source of fund item in the Balance Sheet and transferred to the separate account of the granting authority and spent for its pre-determined purpose.
- Upon completion of the life or obligation of the project grant, if any surplus grant remains unutilized the amount is, either in compliance with the grant agreement or upon due consent of the granting authority, either returned to the granting authority or transferred as unrestricted grant or income in Income and Expenditure statement.
- If any asset is acquired by the Society while acting as a trustee out of the Project Grant are charged off to the donors. These assets are capitalised and an equal amount is transferred to Assets Fund Account for control purpose. Depreciation on fixed assets purchase out of grant received is debited to the Assets fund Account Accordingly, deletion of such fixed assets due to sale / disposal are also adjusted from the Assets Fund Account.
- Foreign Contributions are accounted for on the basis of credited in NIRMAN FCRA Designated Bank , State Bank of India Current Account Number - 40083363800, New Delhi Main Branch (00691), New Delhi

FIRM'S ICAI REGISTRATION NUMBER: 322810E

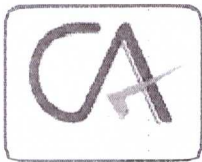
H.O : N-1/A-15, IRC Village, Nayapalli,
Near CRP Square, Bhubaneswar - 751015,
Odisha, India

Phone: (0674) 2555776
Mobile: +91 9437230666
+91 9337011004

Email: rimadhawan@hotmail.com,
info@rdaindia.com

Website: www.rdaindia.com

Branches : Cuttack • Guwahati • Kolkata • Sambalpur • Thiruvananthapuram • Mulund



RDA & ASSOCIATES

CHARTERED ACCOUNTANTS

3. **Income excluding Voluntary contributions** of revenue nature are recognized as income in the statement of income and expenditure. Such income i.e. other than restricted Grant has been shown separately in the statement of Income and Expenditure such as interest, member fees, Donation other than Grant and beneficiaries contribution for specific activities
4. **Expenditure for current year** of both revenue and capital nature shown in statement of income and expenditure from current year income and also earlier year accumulated fund balance.
5. **Expenditure out of own fund** of both revenue and capital nature shown in statement of income and expenditure only from earlier year accumulated fund balance, which was deducted from current year expenditure to calculate current year application
6. **Expenses not paid during the Year** of both revenue and capital nature which was included in current year expenditure shown in statement of income and expenditure deducted from current year expenditure to calculate current year application
7. Specifically for capital items has been made in the income and expenditure for showing total application of fund i.e. both capital and revenue items to meet the requirement of application of fund under section 11 of It Act 1961 and requirement for attachment with Form-10B in IT Portal.
8. **Expenses Paid during the Year** of both revenue and capital nature which was not included in current year expenditure shown in statement of income and expenditure added in current year expenditure to calculate current year application
9. **Net Amount to be allowed as application** of both revenue and capital nature shown in statement of income and expenditure were net application amount from current year income. Net amount of application shown in statement of income and expenditure was deducted expenditure out of own fund, expenses not paid during the current year and added expenses paid during the current year from the **expenditure for current year**
10. **Fixed Assets, Depreciation and Asset Fund:** Fixed Assets are stated at cost of acquisition inclusive of freight, duties and taxes & direct expenses related to acquisition. No revaluation of fixed assets was made during the year. In the current year where the cost of the asset has been made out of income it has been treated as application of capital nature in the Income and Expenditure Account. Depreciation on Fixed Assets is provided on written down value method at the rates prescribed under the Income Tax Act, 1961 read with Income Tax rules 1962. The net of assets value after depreciation has been shown as Asset Fund under Source of fund and Fixed assets under Application of Fund in the Balance Sheet.

FIRM'S ICAI REGISTRATION NUMBER: 322810E

H.O : N-1/A-15, IRC Village, Nayapalli,
Near CRP Square, Bhubaneswar - 751015,
Odisha, India

Phone: (0674) 2555776
Mobile: +91 9437230666
+91 9337011004

Email: rimadhawan@hotmail.com,
info@rdaindia.com
Website: www.rdaindia.com

Branches : Cuttack • Guwahati • Kolkata • Sambalpur • Thiruvananthapuram • Mulund



RDA & ASSOCIATES

CHARTERED ACCOUNTANTS

B. NOTES TO ACCOUNTS

1. Receipts and Payments are generally disclosed as per budget of the funding/ donor agencies in the Receipts and Payments Account/Utilisation Statement submitted to donor agencies

2. **Salary/Honorarium to the Board Members**

As noted during the audit as well as informed to us by the Management, benefit in the form of Salary/Honorarium passed on to any board members amounting to Rs. /- during the year 2021-23 as given below.

The following mentioned table shows the disclosure on Related Party Transactions.

Sl. No.	Name	Relationship with the Board	Transaction Type	Capacity	Amount
1.	Prasant Mohanty	Board Member, Secretary cum Executive Director	Salary	Project Staff (From Restricted Grants-Projects)	14,15,347.00

The management further clarifies that all the above mentioned transactions are done on Fair Market Value.

3. **The Organization is registered under :**

Sl	Particular of Registration	Date of Registration	Registration No
a)	Registration of Societies Act XXI of 1860	10-04-1997	715/13 of 1997-1998
b)	12A Registration under 01-Sub clause (i) of clause (ac) of sub -section (1) of the Income Tax Act, 1961	23-09-2021	AAAAN2451PE20087
c)	80G Registration under 11-Clause (i) of first proviso to sub-section (5) of section 80G	23-09-2021	AAAAN2451PF20218
d)	FCRA Registration : Foreign Contribution (Regulation) Act, 2010	23-12-2021	105180027
e)	PAN of the Organization	10-04-1097	AAAAN2451P
f)	TAN of the Organization	29-06-2013	BBNN00875A

FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS



(CA BHABANI PRASAD RATHI)
PARTNER

M NO.069840

UDIN -

Place: Bhubaneswar

Date: 25.08.2023

FIRM'S ICAI REGISTRATION NUMBER: 322810E

H.O : N-1/A-15, IRC Village, Nayapalli,
Near CRP Square, Bhubaneswar - 751015,
Odisha, India

Phone: (0674) 2555776
Mobile: +91 9437230666
+91 9337011004

Email: rimadhawan@hotmail.com,
info@rdaindia.com
Website: www.rdaindia.com

Branches : Cuttack • Guwahati • Kolkata • Sambalpur • Thiruvananthapuram • Mulund