

NIRMAN

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

BALANCE SHEET AS ON 31.03.2023

(Foreign Contribution)

PARTICULAR	SCHEDULE	AS ON 31ST MARCH 2023 AMOUNT (RS.)
<u>SOURCE OF FUNDS</u>		
Own Fund		
Income accumulated under section 11(2)	[1.1]	61,96,153.28
Non-mandatory application up to 15%	[1.2]	26,37,428.38
Assets Fund	[1.3]	23,79,479.00
Total		1,12,13,060.66
<u>APPLICATION OF FUND</u>		
Fixed Assets	[02]	
Opening Balance		5,74,465.00
Add : Addition during the year		21,14,638.00
Less : Sale/Adjustment during the year		-
Less Depreciation		3,09,624.00
Closing Balance		23,79,479.00
Current assets, loans and advances	[03]	
Cash and Bank Balances		87,74,634.73
Loan & Advances		50,948.00
Expenditure for Continuous Programme		7,998.93
		88,33,581.66
Current liabilities and provisions	[04]	
Loan & Advances		-
Net Current Assets		88,33,581.66
Total		1,12,13,060.66

Significant Accounting Policies and Notes to Accounts

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

NIRMAN

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023
(Foreign Contribution)

PARTICULAR	SCHEDULE	FINANCIAL YEAR
		2022 - 23 AMOUNT (RS)
I INCOME		
Grant in aid (Foreign Contribution)	[5.1]	2,72,89,765.07
Interest Credited to Project Bank Account	[5.2]	42,717.00
Total		2,73,32,482.07
II EXPENDITURE		
II-A Expenditure for Current Year		
Revenue Expenditure	[6.1]	2,02,10,270.64
Capital Expenditure	[6.2]	21,14,638.00
		2,23,24,908.64
II-B Expenditure out of own fund		
Income accumulated as under section 11(2)	[6.3]	11,93,486.70
Income of earlier years up to 15% accumulated	[6.4]	8,28,157.75
		20,21,644.45
II-C Expenses Not Paid during the Year	[6.5]	2,21,778.00
II-D Expenses Paid during the Year	[6.6]	45,723.00
II-E Net amount to be allowed as application(A-B-C+D)		2,01,27,209.19
III Excess of Income over Expenditure (I-II)		72,05,272.88
Total		2,73,32,482.07
IV Excess of Income over Expenditure transfer to:		
Income accumulated - non-mandatory application up to 15%		10,09,119.60
Income accumulated as under section 11(2)		61,96,153.28
Total		72,05,272.88

NIRMAN

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

(Foreign Contribution)

PARTICULAR	SCHEDULE	FINANCIAL YEAR
		2022 - 23
		AMOUNT (RS)
RECEIPTS		
Opening Balances:		
Cash in hand		12,089.00
Cash at Bank		34,11,176.43
Loan and Advance		26,294.00
		34,49,559.43
Grant in aid (Foreign Contribution)	[07]	2,72,89,765.07
Interest Credited to Project Bank Account	[07]	42,717.00
Total		3,07,82,041.50
PAYMENTS		
Programme Expenditure	[08]	1,67,88,546.83
Revenue Expenditure	[08]	30,53,273.94
Capital Expenditure	[08]	21,14,638.00
		2,19,56,458.77
Closing Balances:		
Cash in hand	[12]	14,888.00
Cash at Bank	[12]	87,59,746.73
Loan and Advance	[13]	50,948.00
		88,25,582.73
Total		3,07,82,041.50

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

FOR RDA & ASSOCIATES

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

SCHEDULES FORMING PART OF BALANCE SHEET

(Foreign Contribution)		
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		11,93,486.70
Add : Transfer from Income & Expenditure		61,96,153.28
Less : Expenditure during the Year		11,93,486.70
		61,96,153.28
Non-mandatory application up to 15%	[1.2]	
Opening Balance		24,56,466.53
Add : Transfer from Income & Expenditure		10,09,119.60
Less : Expenditure during the Year		8,28,157.75
		26,37,428.38
ASSET FUND [ref sch - 11]		
Opening Balance	[1.3]	5,74,465.00
Add : During the year		21,14,638.00
Less : Depreciation		3,09,624.00
Total Asset Fund		23,79,479.00
FIXED ASSETS [ref sch -11]	[02]	
Opening Balance		5,74,465.00
Add : Addition during the year		21,14,638.00
Less : Sale/Adjustment during the year		-
Less Depreciation		3,09,624.00
		23,79,479.00
CURRENT ASSETS, LOAN & ADVANCE	[03]	
Cash and Bank Balances [ref. sch 12]		
Cash in hand		14,888.00
Cash at Bank		87,59,746.73
		87,74,634.73
Loan & Advances [ref sch - 13]		50,948.00
Expenses for Continuous Prog		
Opening Balance		2,00,330.80
Add During the Year (SHIVIA Project)		7,998.93
Less : Application during the Year (Swissaid Project)		2,00,330.80
Closing Balance		7,998.93
Total Current Assets, Loan & Advances		88,33,581.66

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE

(Foreign Contribution)		
SCHEDULE	SCH NO	As on 31.03.2023 Amount (Rs.)
INCOME	[05]	
Grant in aid (ref sch -07)	[5.1]	2,72,89,765.07
Interest Credited to Project Bank Account (ref sch - 07]	[5.2]	42,717.00
EXPENDITURE	[06]	
A Expenditure for Current Year		
Revenue Payment (ref sch -09)	[6.1]	
Current year Expenditure		2,00,17,875.77
Add : Expenditure for Cont. Programme Previous Year		2,00,393.80
Less : Expenditure for Cont. Programme Current Year		7,998.93
		<u>2,02,10,270.64</u>
Capital Payment (ref sch -09)	[6.2]	
Current year Expenditure		21,14,638.00
Add : Expenditure for Cont. Programme Previous Year		-
Less : Expenditure for Cont. Programme Current Year		-
		<u>21,14,638.00</u>
B Expenditure out of own fund		
Revenue Payment (ref sch -09)		
Income accumulated as under section 11(2)	[6.3]	11,93,486.70
Income of earlier years upto 15% accumulated	[6.4]	8,28,157.75
		<u>20,21,644.45</u>
C Expenses Not Paid during the Year (ref sch -09)	[6.5]	2,21,778.00
D Expenses Paid during the Year (ref sch -09)	[6.6]	45,723.00

NIRMAN

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

SCHEDULES FORMING PART OF BALANCE SHEET

(Foreign Contribution)

In Rupees

SCHEDULE	SCH NO	As on 31.03.2023	
		Amount	Amount
Receipts	[07]	Grants	Bank Interest
SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10116		41,59,341.30	-
SWISSAID_IN2/19/02_STL_2023, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128		26,11,966.70	-
Consolidating a People Led Approach to Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation -10087		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		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		62,90,814.00	-
Poultry development services training and distribution supported by SHIVIA - 10117		13,51,800.00	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10122)		3,31,515.00	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)		8,26,985.37	-
NIRMAN FC General - 10114		5,29,089.70	35,551.00
Total		2,72,89,765.07	42,717.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

RDA & Associates



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

SCHEDULES FORMING PART OF BALANCE SHEET
(Foreign Contribution)

SCHEDULE	SCH NO	In Rupees As on 31.03.2023		
		Amount	Amount	Amount
Payment	[08]	Programme Payment	Revenue Payment	Capital Payment
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 Rayagada - 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
Sub Total		1,69,64,601.83	30,53,273.94	21,14,638.00
Add : Payable for Expenses paid	[09]	45,723.00	-	-
Less :Payable for the Expenses not paid	[09]	2,21,778.00	-	-
Total		1,67,88,546.83	30,53,273.94	21,14,638.00

For NIRMAN

Basit Muly

FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS



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

Current year expenditure and expenditure out of previous year accumulation

EXPENDITURE OUT OF PREVIOUS YEAR ACCUMULATION										SCHEDULE - 09 Amount in Rupees	
	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)			
able Tribal	41,59,341.30	-	38,33,947.50	1,25,000.00	2,00,393.80	-	-	63.00	63.00	-	-
able Tribal	26,11,966.70	-	3,88,332.00	-	-	-	-	-	-	7,059.00	22,30,693.70
And Livelihood in 087	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
ur Block in	-	-	4,23,349.00	-	-	-	74,313.00	3,49,036.00	3,492.00	3,812.00	320.00
rk Of Baleshwar	-	-	-	-	-	-	9,364.00	-	9,364.00	-	-
ods of forest- isha, India (BMZ	67,37,847.00	1.00	33,24,127.34	15,23,348.00	-	-	-	-	-	4,500.00	18,94,872.66
d forest dwelling 0127	62,90,814.00	-	49,14,372.00	4,01,424.00	-	-	-	-	-	1,81,141.00	11,56,159.00
ported by SHIVA	13,51,800.00	-	13,46,882.93	15,806.00	-	7,998.93	-	-	-	2,890.00	-
ject Number:	3,31,515.00	-	3,31,515.00	-	-	-	-	-	-	-	-
ject Number:	8,26,985.37	-	6,32,650.00	-	-	-	-	-	-	6,996.00	2,01,331.37
	5,29,089.70	35,551.00	9,72,582.00	3,060.00	-	-	91,186.90	3,18,967.40	8,708.00	9,555.00	-
	2,72,89,765.07	42,717.00	2,00,17,875.77	21,14,638.00	2,00,393.80	7,998.93	8,28,157.75	11,93,486.70	45,723.00	2,21,778.00	72,05,272.88



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

FIXED ASSETS AS AT 31ST MARCH, 2023
(Foreign Contribution)

A. Asset Acquired out of Grants before 01.04.2019

SCHEDULE - 11

Sl. No.	PARTICULARS	RATE OF DEPRECIATION	GROSS BLOCK				Depreciation during the year	WDV as on 31.03.2023
			O.B. AS ON 01.04.2022 (Rs.)	Addition During the year	Sale/Adjustment during the year	Balance		
1	GPS Machine	15%	13,935.00			13,935.00	2,091.00	11,844.00
2	Motor Cycle	15%	2,36,771.00			2,36,771.00	35,516.00	2,01,255.00
3	Computer & Printer	40%	42,118.00			42,118.00	16,848.00	25,270.00
4	Furniture & Fixture	10%	68,445.00			68,445.00	6,845.00	61,600.00
5	Voice Recorder	15%	2,196.00			2,196.00	330.00	1,866.00
6	Camera	15%	58,567.00			58,567.00	8,786.00	49,781.00
7	Projector	15%	42,450.00			42,450.00	6,368.00	36,082.00
8	Weighing Millet Machine	15%	41,042.00			41,042.00	6,157.00	34,885.00
9	Inverter	15%	19,409.00			19,409.00	2,912.00	16,497.00
10	Air Conditioner	15%	5,780.00			5,780.00	867.00	4,913.00
11	Bicycle	15%	35,218.00			35,218.00	5,283.00	29,935.00
12	Mobile	15%	3,934.00			3,934.00	591.00	3,343.00
	Sub Total		5,69,865.00	-	-	5,69,865.00	92,594.00	4,77,271.00

B. Asset Acquired out of Grants after 01.04.2019

Sl.	PARTICULAR	RATE	GROSS BLOCK				Depreciation during the year	WDV as on 31.03.2023
			WDV as on 01.04.2022	Addition During the year	Sale/Adjustment during the year	Balance		
1	2	3	4	5	6	7	8	10
1	Furniture & Fixture		1,500.00	1,00,626.00		1,02,126.00	3,960.00	98,166.00
2	Office Equipment		1,300.00	1,30,706.00		1,32,006.00	13,945.00	1,18,061.00
3	Computer & Accessories		1,300.00	3,89,414.00		3,90,714.00	87,085.00	3,03,629.00
4	Vehicle		500.00	14,93,892.00		14,94,392.00	1,12,040.00	13,82,352.00
	Total of B		4,600.00	21,14,638.00	-	21,19,238.00	2,17,030.00	19,02,208.00
	Grand Total		5,74,465.00	21,14,638.00	-	26,89,103.00	3,09,624.00	23,79,479.00

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
(Foreign Contribution)

Details of Cash and Bank Balances

SCHEDULE - 12

SL	Project Details	As on 31.03.2023		As on 31.03.2022	
		Cash Amount (Rs.)	Bank Amount (Rs.)	Cash Amount (Rs.)	Bank Amount (Rs.)
1	SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128	2,072.00	22,28,621.70	-	-
2	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
3	IND_Cyclone Amphan CEF Support 2020 in Bhogra Block Of Baleshwar District Of Odisha - SCBRB [10104]	-	-		9,364.00
4	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
5	SWISSAID_Nirman_IN/2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) (10116)	-	-	705.00	20,160.20
6	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	-	-
7	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		
8	Poultry development services training and distribution supported by SHIVIA - 10117	1,566.00	19.07		
9	SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)	915.00	2,00,416.37		
10	NIRMAN FC General - 10114	1,906.00	16,09,710.78	8,032.00	17,89,449.08
	Total	14,888.00	87,59,746.73	12,089.00	34,11,176.43

BANKS BALANCES - BANK ACCOUNT WISE

01	Canara Bank - 80042010027726	11,46,199.94	14,45,046.94
02	ICICI Bank Ltd - 078001000551	4,491.00	4,359.00
03	State Bank of India -35347238442	6,756.00	6,694.00
04	State Bank of India - 40056655772	23,12,376.43	9,86,798.06
05	State Bank of India - 40083363800	34,12,518.70	9,68,278.43
06	State Bank of India - 41140964107	18,77,404.66	-

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

SCHEDULES FORMING PART OF BALANCE SHEET

(Foreign Contribution)

Details of Loan and Advances

SCHEDULE - 13
Amount in Rupees.

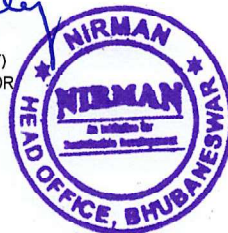
SL	Project	Opening Balance as on 01.04.2022	Debited during the year	Credited during the year	Closing Balance Debit As on 31.03.2023	Closing Balance Credit As on 31.03.2023
1	SWISSAID_IN2/19/02_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10116	6,294.00	-	6,294.00	-	-
2	Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation [10087]	10,000.00	31,500.00	10,000.00	31,500.00	-
3	Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123	-	15,832.00		15,832.00	
4	NIRMAN FC General - 10114	10,000.00		10,000.00		-
6	SHIVIA - 10117	-	416.00	-	416.00	-
7	FC Genral - 10114		3,200.00	-	3,200.00	
	Total	26,294.00	50,948.00	26,294.00	50,948.00	-

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
 (Foreign Contribution)

Excess of Income over expenditure to own fund

SCHEDULE OF EXPENDITURE AGAINST CURRENT YEAR PROJECT FUND **SCHEDULE - 14**
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)
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	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)	11,56,159.00	1,61,900.00	9,94,259.00
Poultry development services training and distribution supported by SHIVIA	-	-	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10122)	-	-	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)	2,01,331.37	28,200.00	1,73,131.37
18 - NIRMAN FC General	-	-	-
Total FC Project	72,05,272.88	10,09,119.60	61,96,153.28

For NIRMAN

Prasant Mohanty
 (PRASANT MOHANTY)

FOR RDA & ASSOCIATES
 CHARTERED ACCOUNTANTS

R. R. R.
 ASSOCIATES CHARTERED ACCOUNTANTS
 BBSR