

AUDIT REPORT

**AS ON 31ST MARCH, 2024
(CONSOLIDATED)**

OF

NIRMAN

**An Initiative for
Sustainable Development**

FOR THE PERIOD FROM 01.04.2023 TO 31.03.2024

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

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 2024 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, 2024 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.

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.

FIRM'S ICAI REGISTRATION NUMBER: 322810E

H.O : N-1/A-15, IRC Village, Nayapalli,
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Odisha, India

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

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

- a. In the preparation of the Receipt & Payment Account, Income Expenditure Account and Balance Sheet, Opening Balances as on 01.04.2023 were considered from the previous year audited Accounts which reconciles with the figures as per the books of accounts maintained by the society.
- b. 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.

- a. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Income and Expenditure and Statement of Receipt and Payment dealt with by this Report are in agreement with the books of account.

Place: Bhubaneswar
Date: 10.09.2024



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

(CA BHABANI PRASAD PADHI)
PARTNER

M NO.069840

UDIN - 24069840BKARCT3688



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Member Details: BHABANI PRASAD PADHI (069840)

Firm Details: 322810E

Document Type: Audit and Assurance Functions

Type of Audit: Statutory Audit - Non Corporate

Date of signing of Document: 10-09-2024

Figures/Particulars:
1. Financial Year: 01-04-2023-31-03-2024
2. PAN of the Assessee/ Auditee: AAAAN2451P
3. Gross Turnover/Gross Receipt: 8,21,10,970.79
4. Shareholder Fund/Owners Fund: 2,96,44,030.52
5. Net Block of Property, Plant & Equipment: 42,40,940.00

Document Description: Statutory Audit for the financial year 2023-24

Status: Active

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

BALANCE SHEET AS ON 31.03.2024
(Consolidated)

PARTICULAR	SCHEDULE	FINANCIAL YEAR	FINANCIAL YEAR
		2023-24 Amount (Rs.)	2022-23 Amount (Rs.)
SOURCE OF FUNDS			
Own Fund			
Income accumulated under section 11(2)	[1.1]	89,76,012.00	94,51,650.00
Non-mandatory application up to 15%	[1.2]	1,64,27,078.52	92,96,806.47
Asset Fund	[1.3]	42,40,940.00	28,39,270.00
Total		2,96,44,030.52	2,15,87,726.47
APPLICATION OF FUND			
Fixed Assets	[02]		
Opening Balance		28,39,270.00	7,05,578.00
Add : Addition during the year		23,87,122.00	23,93,228.00
Less : Sale/Adjustment during the year		-	-1,55,150.00
Less Depreciation		9,85,452.00	4,14,686.00
Closing Balance		42,40,940.00	28,39,270.00
Current assets, loans and advances	[03]		
Cash and Bank Balances		2,48,43,680.52	1,84,70,732.54
Loan & Advance		2,97,829.00	1,31,948.00
TDS Receivable		2,76,820.00	2,76,820.00
Expenditure for Continuous Programme		-	7,998.93
		2,54,18,329.52	1,88,87,499.47
Current liabilities and provisions	[04]		
Interest Credited to Project Refundable		9,015.00	1,07,543.00
Loan & Advance		6,224.00	31,500.00
		15,239.00	1,39,043.00
Net Current Assets		2,54,03,090.52	1,87,48,456.47
Total		2,96,44,030.52	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 : 10.09.2024



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 31.03.2024

(Consolidated)

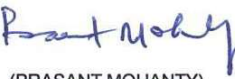
PARTICULAR	SCHEDULE	FINANCIAL YEAR	FINANCIAL YEAR
		2023-2024	2022-23
		Amount (Rs.)	Amount (Rs.)
I INCOME			
Grant in aid (Domestic Contribution)			
Grants Received from Government	[5.1]	78,00,177.00	65,84,672.00
Grants Received from Companies under CSR	[5.2]	30,32,421.00	11,30,740.00
Other specific grants	[5.3]	1,68,83,069.40	1,76,52,381.00
Grant in aid (Foreign Contribution)	[5.4]	5,08,86,090.79	2,72,89,765.07
Aggregate of income excluding Voluntary contributions			
Beneficiaries Contribution received	[5.5]	15,68,200.00	18,17,180.00
Administration cost received from Project	[5.5]	14,76,538.60	17,68,484.00
Donation/Other receipt for charitable purposes	[5.5]	1,37,931.00	18,438.00
Membership fees	[5.5]	3,750.00	3,750.00
Interest Credited to Project Bank Account	[5.6]	3,22,793.00	1,63,868.00
Total		8,21,10,970.79	5,64,29,278.07
II EXPENDITURE			
II-A Expenditure for Current Year			
Revenue Expenditure	[6.1]	7,48,22,008.74	5,31,79,657.40
Capital Expenditure	[6.2]	23,87,122.00	23,93,228.00
		7,72,09,130.74	5,55,72,885.40
II-B Expenditure out of own fund			
Revenue Payment			
Income accumulated as under section 11(2)	[6.3]	94,51,650.00	67,63,369.00
Income of earlier years up to 15% accumulated	[6.4]	20,71,472.22	55,08,728.21
		1,15,23,122.22	1,22,72,097.21
II-C Expenses Not Paid during the Year	[6.5]	28,98,047.00	11,72,732.00
II-D Expenses Paid during the Year	[6.6]	11,45,253.00	3,94,491.00
II-E Net amount to be allowed as application(A-B-C+D)		6,39,33,214.52	4,25,22,547.19
III Excess of Income over Expenditure (I-II)		1,81,77,756.27	1,39,06,730.88
Total		8,21,10,970.79	5,64,29,278.07
IV Excess of Income over Expenditure transfer to:			
Income accumulated - non-mandatory application up to 15%		92,01,744.27	44,55,080.88
Income accumulated as under section 11(2)		89,76,012.00	94,51,650.00
Total		1,81,77,756.27	1,39,06,730.88

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 : 10.09.2024
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 31.03.2024

(Consolidated)

PARTICULAR	SCHEDULE	FINANCIAL YEAR	FINANCIAL YEAR
		2023-24	2022-23
		Amount (Rs.)	Amount (Rs.)
RECEIPTS			
Opening Balances:			
Cash in hand		52,248.00	97,619.00
Cash at Bank		1,84,18,484.54	1,19,86,317.00
		1,84,70,732.54	1,20,83,936.00
Grant in aid (Domestic Contribution)			
Grants Received from Government	[7.1]	78,00,177.00	65,84,672.00
Grants Received from Companies under CSR	[7.2]	30,32,421.00	11,30,740.00
Other specific grants	[7.3]	1,68,83,069.40	1,76,52,381.00
Grant in aid (Foreign Contribution)	[7.4]	5,08,86,090.79	2,72,89,765.07
Aggregate of income excluding Voluntary contributions			
Beneficiaries Contribution received	[7.5]	15,68,200.00	18,17,180.00
Administration cost received from Project	[7.5]	14,76,538.60	17,68,484.00
Donation/Other receipt for charitable purposes	[7.5]	1,37,931.00	18,438.00
Membership fees	[7.5]	3,750.00	3,750.00
Interest Credited to Project Bank Account(Non Refundable)	[7.6]	3,22,793.00	1,63,868.00
Interest Credited to Project Bank Account (Refundable)	[7.7]	-	1,07,543.00
Loans and Advances	[13]	53,556.00	45,45,173.00
Total		10,06,35,259.33	7,31,65,930.07
PAYMENTS			
Project Expenditure			
Programme Expenditure	[08]	6,24,37,198.51	4,57,36,078.83
Revenue Expenditure	[08]	1,06,24,017.30	64,72,942.70
Capital Expenditure	[08]	23,87,122.00	23,93,228.00
Loans and Advances	[13]	2,44,713.00	92,948.00
Interest credited to Project refunded	[08]	98,528.00	-
Closing Balances:			
Cash in hand	[12]	30,416.00	52,248.00
Cash at Bank	[12]	2,48,13,264.52	1,84,18,484.54
Total		10,06,35,259.33	7,31,65,930.07

For NIRMAN

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



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)

SCHEDULE	SCH NO	As on 31.03.2024 Amount (Rs.)
Own Funds [ref sch - 10]	[01]	
Income accumulated under section 11(2)	[1.1]	
Opening Balance		94,51,650.00
Add : During the Year transfer from Income & Expenditure		89,76,012.00
Less : Expenditure during the Year		94,51,650.00
		89,76,012.00
Other reserve		
Non-mandatory application up to 15%	[1.2]	
Opening Balance		92,96,806.47
Add : During the Year transfer from Income & Expenditure		92,01,744.27
Less : Expenditure during the Year		20,71,472.22
		1,64,27,078.52
ASSET FUND [ref sch - 11]	[1.3]	
Opening Balance		28,39,270.00
Add : During the year		23,87,122.00
Less : Sale/Adjustment during the year		-
Less : Depreciation		9,85,452.00
		42,40,940.00
FIXED ASSETS [ref sch - 11]	[02]	
Opening Balance		28,39,270.00
Add : Addition during the year		23,87,122.00
Less : Sale/Adjustment during the year		-
Less Depreciation		9,85,452.00
		42,40,940.00
CURRENT ASSETS, LOANS & ADVANCES		
Cash and Bank Balances [Ref. Sch 12]	[03]	
Cash in hand		30,416.00
Cash at Bank		2,48,13,264.52
		2,48,43,680.52
Loan & Advances [Ref. Sch 13]		2,97,829.00
		2,97,829.00
TDS Receivable		
Opening Balance		2,76,820.00
Add: During the year		-
Less : Refund during the Year		-
		2,76,820.00
Expenses for Continuous Prog [Ref Sch 09]		
Opening Balance		7,998.93
Add During the Year		-
Less : Application during the Year		7,998.93
Closing Balance		-
Total Current Assets, Loans & Advances		2,54,18,329.52
CURRENT LIABILITIES AND PROVISIONS	[04]	
Interest Credited to Project Refundable (ref sch - 07)		
Opening Balance		1,07,543.00
Add During the Year		-
Less Refunded during the year		98,528.00
Closing Balance		9,015.00
Loan and Advance [Ref. Sch 13]		6,224.00
Total Current Liabilities And Provisions		15,239.00

For NIRMAN

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



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 31.03.2024 Amount (Rs.)
INCOME (ref sch - 07)	[05]	
Grants Received from Government	[5.1]	78,00,177.00
Grants Received from Companies under CSR	[5.2]	30,32,421.00
Other specific grants	[5.3]	1,68,83,069.40
Grant in aid (Foreign Contribution)	[5.4]	5,08,86,090.79
Aggregate of income excluding Voluntary contributions		
Beneficiaries Contribution received	[5.5]	15,68,200.00
Administration cost received from Project	[5.5]	14,76,538.60
Donation/Other receipt for charitable purposes	[5.5]	1,37,931.00
Membership fees	[5.5]	3,750.00
Interest Credited to Project Bank Account	[5.6]	3,22,793.00
		<u>8,21,10,970.79</u>
EXPENDITURE (ref sch - 09)	[06]	
A Expenditure for Current Year		
Revenue Payment (ref sch -09)	[6.1]	
Current year Expenditure		7,48,14,009.81
Add : Expenditure for Cont. Programme Previous Year		7,998.93
Less : Expenditure for Cont. Programme Current Year		-
		<u>7,48,22,008.74</u>
Capital Payment (ref sch -09)	[6.2]	
Current year Expenditure		23,87,122.00
Add : Expenditure for Cont. Programme Previous Year		-
Less : Expenditure for Cont. Programme Current Year		-
		<u>23,87,122.00</u>
B Expenditure out of own fund		
Revenue Payment (ref sch -09)		
Income accumulated as under section 11(2)	[6.3]	94,51,650.00
Income of earlier years upto 15% accumulated	[6.4]	20,71,472.22
C Expenses Not Paid during the Year (ref sch -09)	[6.5]	28,98,047.00
D Expenses Paid during the Year (ref sch -09)	[6.6]	11,45,253.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

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 31.03.2024	
			Amount	Amount
RECEIPTS / INCOME	[07]		Grants	Bank Interest
Local Project				
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kotagarh) - 10035		GOVT	15,28,320.00	62,383.68
Variety, Technology and Seeds System Development for Pulses in Odisha Project - 10063		GOVT	-65,238.00	-
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066		GOVT	15,28,320.00	56,939.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067		GOVT	17,67,236.00	14,020.00
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	6,03,622.00	-
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	77,95,490.00	-
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	-6,33,653.58	-
Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119		CRS	19,03,166.00	-
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121		GOVT	10,73,790.00	6,734.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)		GOVT	13,16,127.00	10,311.00
SRM & ELFC (BMZ 6623)-LOCAL - 10125		IEVC	4,90,100.00	4,381.00
Mpowered Scale Up Cluster Programme (TU India - 10131)		CRS	11,29,255.00	-
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10132		OSG	25,20,937.00	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops, ICARDA Agreement No. 200362, BUS No. 400254. - 10134		OSG	23,31,444.00	-
Intensification of Pulses and Oilseed(OF) Supported by Odisha Foundation -10135		OSG	23,10,415.98	-
Comprehensive Project On Rice Fallow Management" (Baleswar District), ("Project"), Icarda Agreement No.200379, Bus No.400274 - 10138		OSG	19,60,461.00	-
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10142		OSG	5,97,975.00	-
Nagapalli Springset Supported by NABARD - 10143		GOVT	48,000.00	-
Nirman General - 10111		IEVC	26,96,319.60	1,42,426.32

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



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FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Prasadi
(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840

SCHEDULE	SCH NO	Rec. Type	As on 31.03.2024	
			Amount	Amount
RECEIPTS / INCOME	[07]		Grants	Bank Interest
FC Receipts				
SWISSAID_IN2/19/02_STL_2023, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128		FC	21,68,599.70	-
SWISSAID_IN2/19/02_STL_2024, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10141		FC	32,03,910.30	-
Consolidating a People Led Approach to Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation -10087		FC	44,50,406.00	-
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123		FC	63,80,775.00	-
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha (THF-USA) THF USA Project - 2338925763 [10127]		FC	1,40,29,940.36	-
Economic Empowerment of Farmers through Collective Enterprise (Project ID-9175371056) in Daspalla and Tumudibandha Block of Odisha - THF USA Project - 9175371056 [10140]		FC	62,62,471.00	-
Poultry development services training and distribution supported by SHIVIA - 10117		FC	16,03,400.00	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10122)		FC		
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)		FC	6,47,571.07	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10136)		FC	4,43,671.22	-
Ultra Poor Market Access Project (UPMA)" Supported by TU Inida Foundation Inc - 10129		FC	32,37,756.00	
Strengthening FPO for Farmers Empowerment , CRS' Project Number: 101668 [10130]		FC	9,53,286.04	-
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [10133]		FC	47,75,417.94	-
Strengthening FPO for Farmers Empowerment , CRS' Project Number: 101668 [10137]		FC	6,79,816.73	-
Flexible funding to best serve their local communities " supported by Dasra UK [10139]		FC	10,10,941.00	-
NIRMAN FC General - 10114		FC	10,38,128.43	25,598.00
UK Online Giving Foundation			1,58,365.00	
THF USA Project - 2338925763			7,50,002.64	
THF USA Project - 9175371056			1,29,760.00	
General Interest Receipt			25,598.00	
Total			8,17,88,177.79	3,22,793.00
Grants Received from Government	7.1	GOVT	78,00,177.00	
Grants Received from Companies under CSR	7.2	CRS	30,32,421.00	
Other specific grants	7.3	OSG	1,68,83,069.40	
Grant in aid (Foreign Contribution)	7.4	FC	5,08,86,090.79	
Sub Total			7,86,01,758.19	
Aggregate of income excluding Voluntary contributions				
Beneficiaries Contribution received	7.5		15,68,200.00	
Administration cost received from Project	7.5		14,76,538.60	
Donation/Other receipt for charitable purposes	7.5		1,37,931.00	
Membership fees	7.5		3,750.00	
Sub Total		IEVC	31,86,419.60	
Interest Credited	7.6		3,22,793.00	
			8,21,10,970.79	3,22,793.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA Bhavani 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)

Amount in Rupees.

SCHEDULE	SCH NO	As on 31.03.2024			
		Amount	Amount	Amount	Amount
Payment	[08]	Programme Payment	Revenue Payment	Capital Payment	Int credited to Project refunded
Local					
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kotagarh) - 10035		9,95,425.00	3,95,375.50	-	48,923.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066		10,49,914.00	4,17,405.50	-	39,765.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067		12,11,400.00	4,72,942.54	-	-
Sanction under Watershed Development Fund (WDF) Of NABARD - Sitalamma Watershed Project - Capacity Building Phase (CBP) In Kalyansingpur Block Of Rayagada District Of Odisha - 10100		5,64,000.00	1,51,290.00	-	-
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		66,58,233.00	11,40,180.00	-	-
Mobile Connections to Promote Women's Economic Developments (MPowered) Supported TU India - 10119		16,43,147.50	2,60,018.50	-	-
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121		8,42,567.00	2,73,257.42	-	4,978.00
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)		10,02,618.89	3,76,877.30	-	4,862.00
SRM & ELFIC (BMZ 6623)-LOCAL - 10125		2,91,000.00	2.65	-	-
Mpowered Scale Up Cluster Programme (TU India - 10131)		9,50,644.00	1,78,611.00	-	-
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10132		34,56,764.00	-	-	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops, ICARDA Agreement No. 200362, BUS No. 400254. - 10134		16,12,421.00	4,57,900.00	-	-
Intensification of Pulses and Oilseed(OF) Supported by Odisha Foundation -10135		33,25,486.00	-	-	-
Comprehensive Project On Rice Fallow Management" (Baleswar District), ("Project"), Icarda Icarda Agreement No.200379, Bus No.400274 - 10138		15,16,217.00	1,90,783.00	-	-
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10142		6,85,425.00	-	-	-
NIRMAN General - 10111		12,90,773.00	9,67,420.89	1,97,399.00	-

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date: 10.09.2024



SCHEDULE	SCH NO	As on 31.03.2024			
		Amount	Amount	Amount	Amount
Payment	[08]	Programme Payment	Revenue Payment	Capital Payment	Int credited to Project refunded
FC Project					
SWISSAID_IN2/19/02_STL_2023, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128		40,30,854.40	3,61,380.00	-	-
SWISSAID_IN2/19/02_STL_2024, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10141		4,29,325.00	91,848.00	-	-
Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagada - Paul Hamlyn Foundation - 10087		37,28,357.00	7,25,948.00	-	-
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123		57,70,216.22	7,43,580.00	-	-
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha(THF-USA) - 10127		1,20,02,016.00	11,14,975.36	84,000.00	-
Economic Empowerment of Farmers through Collective Enterprise (Project ID-9175371056) in Daspalla and Tumudibandha Block of Odisha - 10140		21,83,323.50	11,408.00	4,66,419.00	-
Poultry development services training and distribution supported by SHIVIA - 10117		14,02,108.00	1,88,519.00	-	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)		7,38,921.00	1,02,985.44	-	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10136)		3,31,394.00	75,080.80	-	-
Ultra Poor Market Access Project (UPMA)" Supported bu TU Inida Foundation Inc		26,82,692.00	2,82,880.68	57,500.00	-
Strengthening FPO for Farmers Empowerment , CRS' Project Number: 101668 [10130]		8,69,109.00	84,177.04	-	-
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [10133]		21,68,634.00	2,65,011.45	13,84,876.00	-
Strengthening FPO for Farmers Empowerment , CRS' Project Number: 101668 [10137]		3,87,313.00	1,47,694.25	-	-
Flexible funding to best serve their local communities " supported by Dasra UK [10139]		1,48,314.00	1,97,069.98	-	-
NIRMAN FC General - 10114		2,21,380.00	9,49,395.00	1,96,928.00	-
THF USA Project - 2338925763 [2022-23] 1,23,054.36					
THF USA Project - 2338925763 [2023-24] 7,50,002.64					
GGF Traning 82,189.00					
TF Basundhara 55,725.00					
UK Online Giving Foundation 2,43,657.00					
Waterloo Programme 47,279.00					
General 65,796.00					
Sub Total		6,41,89,992.51	1,06,24,017.30	23,87,122.00	98,528.00
Add : Payable for Expenses paid	[09]	11,45,253.00			
Less :Payable for the Expenses not paid	[09]	28,98,047.00			
Total		6,24,37,198.51	1,06,24,017.30	23,87,122.00	98,528.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



SCHEDULES FORMING PART OF BALANCE SHEET
Current year expenditure and expenditure out of previous year accumulation
(Consolidated)

SCHEDULE - 09
Amount in Rupees.

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-Kotagarn) - 10035	15,28,320.00	62,383.68	13,90,800.50	-			-	6,91,900.00	10,974.00	9,02,777.18	
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066	15,28,320.00	56,939.00	14,67,319.50	-			2,74,741.62	11,05,000.00	9,246.00	15,06,927.12	
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Sirguri) - 10067	17,67,236.00	14,020.00	16,84,342.54	-			72,100.00	4,08,891.00	10,124.00	5,80,689.46	
Sanction under Watershed Development Fund (WDF) Of NABARD - Sielamma Watershed Project - Capacity Building Phase (CBP) in Kaliyarisringpur Block Of Rayagada District Of Odisha - 10100	6,03,622.00	-	7,15,290.00	-			37,700.00	2,13,489.96	2,573.00	1,42,094.96	
Variety, Technology and Seeds System Development for Pulses in Odisha Project - 10063	(65,238.00)	-	-	-			-	-	-	(65,238.00)	
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 - OIPCRA - 10115	77,95,490.00	-	77,98,413.00	-			84,300.00	4,77,801.00	5,54,150.00	43,774.00	48,762.00
System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aahar - 10110 & 10118	(6,33,653.58)	-	-	-			-	-	2,58,256.00	(8,91,909.58)	
Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119	19,03,166.00	-	19,03,166.00	-			9,201.00	-	9,201.00	25,455.00	25,455.00
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by COAG, PO, ATMA, Kandhamal - 10121	10,73,790.00	6,734.00	11,15,824.42	-			20,486.00	1,16,085.32	6,112.00	1,07,382.90	
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Deaspalla - 10120)	13,16,127.00	10,311.00	13,79,496.19	-			42,764.00	2,42,329.44	8,227.00	2,40,262.25	
SRM & ELFIIC (BMZ 6623)-LOCAL - 10125	4,90,100.00	4,381.00	2,91,002.65	-			-	-	3,000.00	2,06,478.35	
MPowered Scale Up Cluster Programme (TU India - 10131)	11,29,255.00	-	11,29,255.00	-			-	-	8,237.00	8,237.00	
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10132	25,20,937.00	-	34,56,764.00	-			-	-	9,39,560.00	3,733.00	
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops, ICARDA Agreement No. 200362, BUS No. 400254 - 10134	23,31,444.00	-	20,70,321.00	-			-	-	4,04,193.00	6,65,316.00	
Intensification of Pulses and Oilseed(CF) Supported by Odisha Foundation -10135	23,10,415.98	-	33,25,486.00	-			-	-	9,82,787.00	(32,283.02)	
Comprehensive Project On Rice Fallow Management" (Baleswar District), ("Project"), Icarda Icarda Agreement No.200379, Bus No.400274 - 10138	19,60,461.00	-	17,07,000.00	-			-	-	1,46,857.00	4,00,318.00	
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10142	5,97,975.00	-	6,85,425.00	-			-	-	1,00,000.00	12,550.00	
Nagapalli Springset Supported by NABARD - 10143	48,000.00	-	-	-			-	-	-	48,000.00	
NIRMAN General - 10111	25,96,319.60	1,42,426.32	22,58,193.89	1,97,399.00			-	-	94,489.00	45,756.00	3,34,420.03

FOR NIRMAN

Prasant Mohanty
 (PRASANT MOHANTY)
 EXECUTIVE DIRECTOR

Place: Bhubaneswar
 Date : 10.09.2024

FOR RDA & ASSOCIATES
 CHARTERED ACCOUNTANTS

BBSR
 BBSR
 PARTNER
 M NO 069840

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)			
FC Project											
Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 (10112)	-	-	-	-	-	-	-	-	3,812.00	-	(3,812.00)
SWISSAID_IN219102_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10116	21,68,599.70	-	43,92,234.40	-	-	-	3,12,300.00	19,18,393.70	7,059.00	-	-
SWISSAID_IN219102_STL_2022, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128	44,50,406.00	-	44,54,305.00	-	-	-	2,41,100.00	14,80,796.15	5,825.00	14,788.00	17,26,960.15
Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation - 10127	-	-	-	-	-	-	-	-	-	-	-
Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 (10112)	-	-	-	-	-	-	-	-	-	-	-
IND Cyclone Amphan CEF Support 2020 in Bhograi Block Of Baleshwar District Of Odisha - SCBRB - 10104	63,80,775.00	-	65,13,796.22	-	-	-	2,65,299.60	16,29,573.06	4,500.00	-	17,57,351.44
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123	1,40,29,940.36	-	1,31,16,991.36	84,000.00	-	-	1,61,900.00	9,94,259.00	1,81,141.00	86,145.00	18,90,112.00
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha (THF-USA) - 10127	62,62,471.00	-	21,94,731.50	4,66,419.00	-	-	-	-	-	9,500.00	36,10,820.50
Economic Empowerment of Farmers through Collective Enterprise (Project ID- 9175371056) in Dasapalia and Tumudibandha Block of Odisha - 10140	15,03,400.00	-	15,90,627.00	-	-	7,998.93	-	-	2,890.00	-	1,884.07
Poultry development services training and distribution supported by SHWA - 10117	-	-	-	-	-	-	-	-	-	-	-
SMART Skills for Village Watershed Committee, CRS' Project Number 102631(10122)	6,47,571.07	-	8,41,905.44	-	-	-	28,200.00	1,73,131.37	6,996.00	-	-
SMART Skills for Village Watershed Committee, CRS' Project Number: 102631(10126)	4,43,671.22	-	4,06,474.80	-	-	-	-	-	-	5,498.00	42,694.42
SMART Skills for Village Watershed Committee, CRS' Project Number: 102631(10136)	32,03,910.30	-	5,21,173.00	-	-	-	-	-	-	9,573.00	26,92,310.30
SWISSAID_IN219102_STL_2024, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10141	32,37,756.00	-	29,65,572.68	57,500.00	-	-	-	-	-	7,394.00	2,22,077.32
Ultra Poor Market Access Project (UPMA)' Supported by TU Indira Foundation Inc- 10128	9,53,286.04	-	9,53,285.04	-	-	-	-	-	-	-	-
Strengthening FPO for Farmers Empowerment, CRS' Project Number: 101668 [10130]	47,75,417.94	-	24,33,645.45	13,84,876.00	-	-	-	-	7,736.00	-	9,64,632.49
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme, CR' Project Number : 411513 [10133]	6,79,816.73	-	5,35,007.25	-	-	-	-	-	7,598.00	-	1,52,407.48
Strengthening FPO for Farmers Empowerment, CRS' Project Number: 101668 [10137]	10,10,941.00	-	3,45,383.98	-	-	-	-	-	2,699.00	-	6,68,256.02
Flexible funding to best serve their local communities " supported by Dasra UK [10139]	10,38,128.43	25,598.00	11,70,775.00	1,96,928.00	-	-	5,21,380.00	-	9,555.00	241.00	2,08,089.43
NIRMAN FC General - 10114	8,17,88,177.79	3,22,793.00	7,48,14,009.81	23,87,122.00	7,998.93	-	20,71,472.22	94,51,650.00	11,45,253.00	28,98,047.00	1,81,77,756.27
Total											



For NIRMAN
Prasant Mohanty
 (PRASANT MOHANTY)
 EXECUTIVE DIRECTOR
 Place: Bhubaneswar
 Date : 10.09.2024



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 31.03.2024

SCHEDULE OF OWN FUND		(Consolidated)				SCHEDULE NO - 10		
Particular	Opening 01.04.2023		Net income transferred to General fund from I & E Acc		Expenditure out of Earlier year accumulation		Own fund Closing Balance as on 31.03.2024	
	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	8,07,132.71	6,91,900.00	1,35,417.00	7,67,360.18	-	6,91,900.00	9,42,549.71	7,67,360.18
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066	2,74,741.62	11,05,000.00	2,26,039.00	12,80,888.12	2,74,741.62	11,05,000.00	2,26,039.00	12,80,888.12
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067	72,100.00	4,08,891.00	87,100.00	4,93,589.46	72,100.00	4,08,891.00	87,100.00	4,93,589.46
Sanction under Watershed Development Fund (WDF) Of NABARD - Sitalamma Watershed Project - Capacity Building Phase (CBP) In Kalyansinghpur Block Of Rayagada District Of Odisha - 10100	37,700.00	2,13,489.96	21,300.00	1,20,794.96	37,700.00	2,13,489.96	21,300.00	1,20,794.96
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 - OIIPCR - 10115	84,300.00	4,77,801.00	7,300.00	41,462.00	84,300.00	4,77,801.00	7,300.00	41,462.00
System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aahar	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	-	25,455.00	-	9,201.00	-	25,455.00	-
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121	20,486.00	1,16,085.32	16,107.00	91,275.90	20,486.00	1,16,085.32	16,107.00	91,275.90
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)	42,764.00	2,42,329.44	36,039.00	2,04,223.25	42,764.00	2,42,329.44	36,039.00	2,04,223.25
Mpowered Scale Up Cluster Programme (TU India - 10131)	-	-	8,237.00	-	-	-	8,237.00	-
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10132	-	-	-	3,733.00	-	-	-	3,733.00
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops, ICARDA Agreement No. 200362, BUS No. 400254 - 10134	-	-	24,138.00	6,41,178.00	-	-	24,138.00	6,41,178.00
Intensification of Pulses and Oilseed(OF) Supported by Odisha Foundation -10135	-	-	(32,283.02)	-	-	-	(32,283.02)	-
Comprehensive Project On Rice Fallow Management* (Baleswar District), ("Project"), Icarda Icarda Agreement No.200379, Bus No.400274 - 10138	-	-	60,000.00	3,40,318.00	-	-	60,000.00	3,40,318.00
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10142	-	-	-	12,550.00	-	-	-	12,550.00
Nagapalli Springset Supported by NABARD - 10143	-	-	7,200.00	40,800.00	-	-	7,200.00	40,800.00
SRM & ELFC (BMZ 6623)-LOCAL - 10125	1,131.00	-	2,06,478.35	-	-	-	2,07,609.35	-
NIRMAN General - 10111	43,52,674.18	-	3,34,420.03	-	-	-	46,87,094.21	-

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

Prasad Padhi
(CA BHABANI PRASAD PADHI)
PARTNER
M NO.059840



Income accumulated under section 11(2) and Non-mandatory application up to 15% as on 31.03.2024

SCHEDULE OF OWN FUND		(Consolidated)				SCHEDULE NO - 10		
Particular	Opening 01.04.2023		Net income transferred to General fund from I & E Acc		Expenditure out of Earlier year accumulation		Own fund Closing Balance as on 31.03.2024	
	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)
FC Project								
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	-	-
Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation [10087]	2,41,100.00	14,80,796.15	16,90,936.17	36,023.98	2,41,100.00	14,80,796.15	16,90,936.17	36,023.98
Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 [10112]	3,812.00	-	(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	2,46,000.04	15,11,351.40	2,65,299.60	16,29,573.06	2,46,000.04	15,11,351.40
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	2,64,600.00	16,25,512.00	1,61,900.00	9,94,259.00	2,64,600.00	16,25,512.00
Economic Empowerment of Farmers through Collective Enterprise (Project ID-9175371056) in Daspalla and Tumudibandha Block of Odisha - 10140	-	-	36,10,820.50	-	-	-	36,10,820.50	-
Poultry development services training and distribution supported by SHIVA [10117]	-	-	-	1,884.07	-	-	-	1,884.07
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	-	-
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631 [10136]	-	-	6,000.05	36,694.37	-	-	6,000.05	36,694.37
SWISSAID_IN2/19/02_STL_2024, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10141	-	-	26,92,310.30	-	-	-	26,92,310.30	-
Ultra Poor Market Access Project (UPMA)" Supported bu TU India Foundation Inc - 10129	-	-	31,100.00	1,90,977.32	-	-	31,100.00	1,90,977.32
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number 411513 [10133]	-	-	1,35,000.00	8,29,632.49	-	-	1,35,000.00	8,29,632.49
Strengthening FPO for Farmers Empowerment , CRS' Project Number: 101668 [10137]	-	-	21,300.00	1,31,107.48	-	-	21,300.00	1,31,107.48
Flexible funding to best serve their local communities " supported by Dasra UK [10139]	-	-	93,600.00	5,74,656.02	-	-	93,600.00	5,74,656.02
NIRMAN FC General [10114]	16,24,816.78	-	2,08,089.43	-	5,21,380.00	-	13,11,526.21	-
Grand Total	92,96,806.47	94,51,650.00	92,01,744.27	89,76,012.00	20,71,472.22	94,51,650.00	1,64,27,078.52	89,76,012.00

For NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTORPlace: Bhubaneswar
Date : 10.09.2024

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

SCHEDULES FORMING PART OF BALANCE SHEET

FIXED ASSETS AS ON 31ST MARCH, 2024
(Consolidated)

SCHEDULE - 11
Amount in Rupees.

Sl. No.	PARTICULARS	RATE OF DEP	GROSS BLOCK				Depreciation during the year	WDV as on 31.03.2024
			WDV as on on 01.04.2023	Addition During the year	Sale/Adjustment during the year	Balance		
A. Asset Acquired out of Grants before 01.04.2019								
1	GPS Machine	15%	11,844.00			11,844.00	1,777.00	10,067.00
2	Motor Cycle	15%	2,37,657.00	-	-	2,37,657.00	36,614.00	2,01,043.00
3	Computer	40%	28,508.00	-	-	28,508.00	11,404.00	17,104.00
4	Furniture & Fixture	10%	81,323.00	-	-	81,323.00	8,133.00	73,190.00
5	Voice Recorder	15%	1,866.00			1,866.00	280.00	1,586.00
6	Camera	15%	61,442.00	-	-	61,442.00	9,218.00	52,224.00
7	Projector	15%	36,082.00			36,082.00	5,413.00	30,669.00
8	Weighing Machine	15%	47,214.00	-	-	47,214.00	7,083.00	40,131.00
9	Invertor	15%	21,244.00	-	-	21,244.00	3,188.00	18,056.00
10	Air Conditioner	15%	14,340.00	-	-	14,340.00	2,152.00	12,188.00
11	Bicycle	15%	34,401.00	-	-	34,401.00	5,161.00	29,240.00
12	Mobile	15%	3,343.00			3,343.00	502.00	2,841.00
13	Book Shelf	10%	4,183.00	-	-	4,183.00	419.00	3,764.00
14	Pump Set	15%	1,411.00	-	-	1,411.00	212.00	1,199.00
15	Tablet	40%	146.00	-	-	146.00	59.00	87.00
16	Library Books	10%	1,669.00	-	-	1,669.00	167.00	1,502.00
17	Ceiling Fan	15%	1,333.00	-	-	1,333.00	200.00	1,133.00
18	Water Filter	15%	375.00	-	-	375.00	57.00	318.00
	Total of A		5,88,381.00	-	-	5,88,381.00	92,039.00	4,96,342.00
B. Asset Acquired after 01.04.2019								
1	Computer & Accessories	40%	4,23,829.00	17,29,349.00	-	21,53,178.00	6,11,460.00	15,41,718.00
2	Land and Building	0	1,82,050.00	-	-	1,82,050.00	-	1,82,050.00
3	Furniture & Fixture	10%	1,35,026.00	4,19,820.00	-	5,54,846.00	37,058.00	5,17,788.00
4	Office Equipment	15%	1,28,132.00	1,14,640.00	-	2,42,772.00	28,050.00	2,14,722.00
5	Vehicle	15%	13,81,852.00	1,10,519.00	-	14,92,371.00	2,15,566.00	12,76,805.00
6	Book	10%	-	12,794.00	-	12,794.00	1,279.00	11,515.00
	Total of B		22,50,889.00	23,87,122.00	-	46,38,011.00	8,93,413.00	37,44,598.00
	Grand Total		28,39,270.00	23,87,122.00	-	52,26,392.00	9,85,452.00	42,40,940.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS
[Signature]
(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 31.03.2024		As on 31.03.2023	
		Cash Amount (Rs.)	Bank Amount (Rs.)	Cash Amount (Rs.)	Bank Amount (Rs.)
1	Local Project				
1	Variety, Technology and Seeds System Development for Pulses in Odisha Project - 10063	-	-	-	65,238.00
2	Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Kotagarh) - 10035	251.00	17,07,018.89	251.00	15,47,704.71
3	Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066	486.00	15,06,441.12	1,056.00	14,18,450.62
4	Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067	269.00	5,89,435.46	303.00	4,89,703.00
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	-	1,53,594.96	819.00	2,62,370.96
6	Relief Support to Vulnerable Communities in Phiringia Block of Kandhamal District Supported APPI -10093	-	-	-	-
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	42,551.00	743.00	5,61,358.00
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
9	Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119	-	25,455.00	-	9,201.00
10	The Special Proramme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121	1,293.00	1,40,337.90	-	1,41,549.32
11	Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla - 10120)	-	2,40,262.25	-	2,89,955.44
12	SRM & ELFIC (BMZ 6623)-LOCAL - 10125	-	2,07,609.35	-	1,131.00
13	Mpowered Scale Up Cluster Programme (TU India - 10131)	-	8,237.00	-	-
14	Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10132	-	2,774.00	-	-
15	Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops, ICARDA Agreement No. 200362, BUS No. 400254. - 10134	-	6,65,316.00	-	-
16	Intensification of Pulses and Oilseed(OF) Supported by Odisha Foundation -10135	-	52,756.98	-	-
17	Comprehensive Project On Rice Fallow Management" (Baleswar District), ("Project"), Icarda Icarda Agreement No.200379, Bus No.400274 - 10138	-	3,83,518.00	-	-
18	Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10142	-	12,550.00	-	-
19	Nagapalli Springset Supported by NABARD - 10143	-	48,000.00	-	-
20	NIRMAN General - 10111	2,699.00	40,27,214.21	7,994.00	39,74,860.18

For NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS


(CA BHABANI PRASAD PADHI)
PARTNER
M NO.069840



Details of Cash and Bank Balances

SCHEDULE - 12

Amount in Rupees.

SCHEDULE		As on 31.03.2024		As on 31.03.2023	
		Cash Amount (Rs.)	Bank Amount (Rs.)	Cash Amount (Rs.)	Bank Amount (Rs.)
	FC Project				
21	SWISSAID_IN2/19/02_STL_2023, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10128	-	-	2,072.00	22,28,621.70
22	SWISSAID_IN2/19/02_STL_2024, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10141	627.00	26,97,284.30	-	-
23	Consolidating a People Led Approach to Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation -10087	1,141.00	17,10,819.15	209.00	16,90,187.15
24	Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 (10112)	-	-	-	3,812.00
25	Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123	176.00	17,57,175.44	1,636.00	18,77,404.66
26	Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha(THF-USA) - 10127	2,724.00	18,87,437.00	6,584.00	11,49,575.00
27	Economic Empowerment of Farmers through Collective Enterprise (Project ID-9175371056) in Daspalla and Tumudibandha Block of Odisha - 10140	-	36,10,820.50	-	-
28	Poultry development services training and distribution supported by SHIVIA - 10117	-	790.07	1,566.00	19.07
29	SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10126)	-	-	915.00	2,00,416.37
30	SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10136)	4,265.00	33,977.42	-	-
31	Ultra Poor Market Access Project (UPMA)" Supported bu TU Inida Foundation Inc - 10129	740.00	2,18,273.32	-	-
32	STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [10133]	-	9,64,572.49	-	-
33	Strengthening FPO for Farmers Empowerment , CRS' Project Number: 101668 [10137]	2,980.00	1,54,482.48	-	-
34	Flexible funding to best serve their local communities " supported by Dasra UK [10139]	-	6,68,256.02	-	-
35	NIRMAN FC General - 10114	12,022.00	12,96,304.21	1,906.00	16,09,710.78
	Total	30,416.00	2,48,13,264.52	52,248.00	1,84,18,484.54

BANKS BALANCES - BANK ACCOUNT WISE

LC Project

01	SBI SB - 11044519853	5,94,253.97	4,94,521.51
02	UCO SB - 05350100005846	24,04,598.60	49,87,940.99
03	UCO SB - 05350110014950	32,14,817.01	29,67,467.01
04	SBI CA - 40078757440	3,48,873.47	1,42,247.47
05	SBI CA - 40078767389	26,62,319.57	6,31,925.07
06	UCO SB - 25430110083727	2,07,609.35	3,131.00
07	PNB SB - 7665000100025813	1,40,337.90	1,41,549.32
08	PNB SB - 7665000100025804	2,40,262.25	2,89,955.44

FC Project

09	Canara Bank - 80042010027726	6,71,613.94	11,46,199.94
10	ICICI Bank Ltd - 078001000551	4,491.00	4,491.00
11	State Bank of India -35347238442	6,940.00	6,756.00
12	State Bank of India - 40056655772	43,95,322.55	23,12,376.43
13	State Bank of India - 40083363800	81,64,649.47	34,12,518.70
14	State Bank of India - 41140964107	17,57,175.44	18,77,404.66
	Total	2,48,13,264.52	1,84,18,484.54

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date : 10.09.2024



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

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



SCHEDULES FORMING PART OF BALANCE SHEET

Details of Loan and Advances

SCHEDULE - 13

Amount in Rupees.							
SL	Project	Opening Balance Debit As on 31.03.2023	Opening Balance Credit As on 31.03.2023	Debited during the year	Credited during the year	Closing Balance Debit As on 31.03.2024	Closing Balance Credit As on 31.03.2024
1	System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aarahar Satya Sagar Sahoo	-	31,500.00	31,500.00	-	-	-
2	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	-	-	-	-	-	-
	Chakradhar Mohant	-	-	2,502.00	-	2,502.00	-
	Ratan Kumar Jena	-	-	84.00	-	84.00	-
	Sradhanjali Mohapatra	-	-	2,882.00	-	2,882.00	-
3	Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10132	-	-	-	-	-	-
	Gatikrushna Behera (WA)	-	-	750.00	-	750.00	-
	Manoj Kumar Mahanta	-	-	209.00	-	209.00	-
4	Comprehensive Project On Rice Fallow Management" (Balaswar District), ("Project"), Icarda Icarda Agreement No.200379, Bus No.400274 - 10138	-	-	-	-	-	-
	Banchhanidhi Dey (WA)	-	-	4,100.00	-	4,100.00	-
	Deb Kumar Mohanty(WA)	-	-	6,500.00	-	6,500.00	-
	Manas Ranjan Sahoo(WA)	-	-	1,200.00	-	1,200.00	-
	Sradhanjali Mohapatra	-	-	5,000.00	-	5,000.00	-
5	NIRMAN General - 10111	-	-	-	-	-	-
	Lalitmohan Mohanty - Security Deposit	50,000.00	-	-	-	50,000.00	-
	House Rent	5,000.00	-	-	-	5,000.00	-
	Goungatni Manset - Tumudibanha Field Office	5,000.00	-	-	-	5,000.00	-
	Anjali Manset - Tumudibanha Field Office	8,000.00	-	-	-	8,000.00	-
	House Rent SD - Siba Guru (Nagada)	3,000.00	-	-	-	3,000.00	-
	House Rent SD - Jyostnamayee Samal (Keonjhar)	10,000.00	-	-	-	10,000.00	-
	Sibaram Patro - Gatapaji Office Security	-	-	14,000.00	-	14,000.00	-
	Arunima Swain	-	-	15,000.00	-	15,000.00	-
	Manoj Nayak	-	-	1,600.00	-	1,600.00	-
	Bikash Rath	-	-	4,201.00	-	4,201.00	-
	EMD of CDMO Sambalpur	-	-	1,00,000.00	-	1,00,000.00	-
	KKS Project	-	-	21,369.00	-	21,369.00	-
	Smart Skill	-	-	520.00	-	520.00	-
	FC General	-	-	1,980.00	-	1,980.00	-
	KEGG Farm Pvt & LTD	-	-	-	1,280.00	-	1,280.00
	Manoj Nayak	-	-	-	4,105.00	-	4,105.00
	FC Project	-	-	-	-	-	-
6	SWISSAID_IN2/19/02_STL_2024, Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10141	-	-	-	-	-	-
	Soumik Banerjee	-	-	12,327.00	-	12,327.00	-
7	Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation - 10127	-	-	-	-	-	-
	Ravi Kumar Naidu	-	-	15,000.00	-	15,000.00	-
	Hemant Kumar Sahoo	31,500.00	-	-	31,500.00	-	-
8	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	-	-
9	Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha(THF-USA) - 10087	-	-	-	-	-	-
	Kailash chandra Sahoo	-	-	1.00	-	1.00	-
	Jyoti Bikash Mohanty	-	-	-	50.00	-	50.00
10	Ultra Poor Market Access Project (UPMA)" Supported bu TU Inida Foundation Inc - 10129	-	-	-	-	-	-
	Dolendra sahu	-	-	1929.00	-	1929.00	-
	Durjan Sa	-	-	427.00	-	427.00	-
	Nagendra Kumar Nag	-	-	427.00	-	427.00	-
	Rejina Lakra	-	-	281.00	-	281.00	-
11	SMART Skills for Village Watershed Committee , CRS Project Number: 102631 (10136)	-	-	-	-	-	-
	NIRMAN General -10111	-	-	-	548.00	-	548.00
12	Strengthening FPO for Farmers Empowerment , CRS' Project Number: 101668 [10137]	-	-	-	-	-	-
	NIRMAN General -10111	-	-	-	55.00	-	55.00
13	STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme ,CR' Project Number : 411513 [10133]	-	-	-	-	-	-
	Travel Relax	-	-	60.00	-	60.00	-
14	NIRMAN FC General - 10114	-	-	-	-	-	-
	Rajendra Prasad Sahoo	3,200.00	-	-	-	3,200.00	-
15	SHIVIA - 10117	-	-	-	-	-	-
	K EGG FARM Pvt Ltd	416.00	-	864.00	-	1,280.00	-
	Central Poultry Development Organization	-	-	-	186.00	-	186.00
		1,31,948.00	31,500.00	2,44,713.00	53,556.00	2,97,829.00	6,224.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place: Bhubaneswar
Date: 10.09.2024



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

Amount in Rupees.

SCHEDULE OF EXPENDITURE AGAINST CURRENT YEAR PROJECT FUND

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			
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-Kotagah) - 10035	9,02,777.18	1,35,417.00	7,67,360.18
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Tumudibandha) - 10066	15,06,927.12	2,26,039.00	12,80,888.12
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-K. Singpur) - 10067	5,80,689.46	87,100.00	4,93,589.46
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	1,42,094.96	21,300.00	1,20,794.96
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 - OIIPCR - 10115	48,762.00	7,300.00	41,462.00
System intensification with kharif pulses through improved production, aggregation, value addition and marketing of Aahar & quality seed minikit outreach to farmers - Aahar	(8,91,909.58)	(8,91,909.58)	-
Mobile Connections to Promote Women's Economic Developments (MPowered) Phase - III Supported TU India - 10119	25,455.00	25,455.00	-
The Special Programme for Promotion of Integrated Farming (SPPIF) Supported by CDAO, PD, ATMA, Kandhamal - 10121	1,07,382.90	16,107.00	91,275.90
Special Programme for Millets Supported By ATMA, Govt of Odisha (OMM-Daspalla) - 10120	2,40,262.25	36,039.00	2,04,223.25
SRM & ELFI (BMZ 6623)-LOCAL - 10125	2,06,478.35	2,06,478.35	-
Mpowered Scale Up Cluster Programme (TU India - 10131)	8,237.00	8,237.00	-
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10132	3,733.00	-	3,733.00
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops, ICARDA Agreement No. 200362, BUS No. 400254. - 10134	6,65,316.00	24,138.00	6,41,178.00
Intensification of Pulses and Oilseed(OF) Supported by Odisha Foundation -10135	(32,283.02)	(32,283.02)	-
Comprehensive Project On Rice Fallow Management" (Baleswar District), ("Project"), Icarda Icarda Agreement No 200379, Bus No.400274 - 10138	4,00,318.00	60,000.00	3,40,318.00
Comprehensive Project on Rice Fallow Management 2023-24 supported by International Crops Research Institute for the Semi-Arid Tropics (ICRISAT) - 10142	12,550.00	-	12,550.00
Nagapalli Springset Supported by NABARD - 10143	48,000.00	7,200.00	40,800.00
NIRMAN General - 10111	3,34,420.03	3,34,420.03	-
FC Project			
Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856 (10112)	-3,812.00	(3,812.00)	-
Consolidating A People Led Approach To Conservation And Livelihood in Rayagada and Nayagarh - Paul Hamlyn Foundation - 10127	17,26,960.15	16,90,936.17	36,023.98
Conversion of Forest Village to Revenue Village in Kasipur Block in Rayagada Dist. Grant No- 2021-5856			
Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities in Nayagarh district, Odisha, India (BMZ 6623) -10123	17,57,351.44	2,46,000.04	15,11,351.40
Strengthening livelihood security of marginalized tribal and forest dwelling communities in poor tribal regions of Odisha (THF-USA) - 10087	18,90,112.00	2,64,600.00	16,25,512.00
Economic Empowerment of Farmers through Collective Enterprise (Project ID-9175371056) in Daspalla and Tumudibandha Block of Odisha - 10140	36,10,820.50	36,10,820.50	-
Ultra Poor Market Access Project (UPMA)" Supported by TU India Foundation Inc - 10129	2,22,077.32	31,100.00	1,90,977.32
SMART Skills for Village Watershed Committee , CRS' Project Number: 102631(10136)	42,694.42	6,000.05	36,694.37
Poultry development services training and distribution supported by SHIVIA - 10117	1,884.07	-	1,884.07
SWISSAID_IN2/19/02_STL_2024, Promotion of Sustainable Tribal Livelihoods In Central India (STL) - 10141	26,92,310.30	26,92,310.30	-
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme, CR' Project Number : 411513 [10133]	9,64,632.49	1,35,000.00	8,29,632.49
Strengthening FPO for Farmers Empowerment , CRS' Project Number: 101668 [10137]	1,52,407.48	21,300.00	1,31,107.48
Flexible funding to best serve their local communities " supported by Dasra UK [10139]	6,68,256.02	93,600.00	5,74,656.02
NIRMAN FC General - 10114	2,08,089.43	2,08,089.43	-
	1,81,77,756.27	92,01,744.27	89,76,012.00

For NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place Bhubaneswar
Date 10.09.2024



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

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 NIRMAL FCRA Designated Bank , State Bank of India Current Account Number - 40083363800, New Delhi Main Branch (00691), New Delhi

FIRM'S ICAI REGISTRATION NUMBER: 322810E

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Website: www.rdaindia.com

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

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 show 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 form 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. **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
8. **Net Amount to be allowed as application** of both revenue and capital nature shown in statement of income and expenditure ware 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**
9. **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.

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. **17,39,859.00** during the year 2023-24 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)	17,39,859.00

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 PADHI)
PARTNER
M NO.069840
UDIN -

Place: Bhubaneswar
Date: 10.09.2024