

AUDIT REPORT

**AS ON 31ST MARCH,2025
(CONSOLIDATED)**

OF

NIRMAN

**An Initiative for
Sustainable Development**

FOR THE PERIOD FROM 01.04.2024 TO 31.03.2025

NIRMAN

Regd. Address: At/P.O. - Biruda, Via - Itamati
Dist.- Nayagarh, Odisha, Pin-752 068
Coordination Off. : S-2/15 (1st Floor), Niladri Vihar,
Sailashree Vihar, Bhubaneswar-751021, Odisha

Audited by

RDA & Associate

Chartered Accountants

**Plot No.-614, Bomikhal, Near Vaishakha Enclave,
Bhubaneswar, 751010, Odisha**



RDA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDIT REPORT

TO

The Governing Body
NIRMAN

Report on the Financial Statements

Opinion

We have audited the accompanying Financial Statements of Organisation of NIRMAN, At/Po - Biruda, Via-Itamati, Dist- Nayagarh, Odisha, pin-752068 which comprise the Balance Sheet as at 31st March 2025, and Income & Expenditure Account, Receipt & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the society and the rules made thereunder, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Society as at 31 March 2025, and its Income and Expenditure Account and Receipt and Payment Account for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountant of India. 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 under the provision of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of those charged with Governance for the Financial Statements

Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the society in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the 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 entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the financial reporting process.

FIRM'S ICAI REGISTRATION NUMBER: 322810E
H.O : 614, Bomikhal, Near Vaishakha Enclave
Bhubaneswar-751010, Odisha

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Auditor's Responsibilities 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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the society internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

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



Report on Other Legal and Regulatory Requirements

As required under other regulatory requirements, we report as under for the year ended 31 March 2025

- A. The Society has maintained its books of accounts in electronic mode, which are regularly updated and maintained by the Finance Department. In our opinion, and based on the information provided to us, proper books of account have been maintained by the Society in accordance with the provisions of the applicable Act and the rules made thereunder.
- B. The receipts and disbursements have been properly and correctly recorded in the accounts.
- C. The cash balance, vouchers, bank book, etc., are in the custody of the Senior Finance Manager and are in agreement with the books of account as of the date of our audit.
- D. In our opinion, and based on the information provided to us: No property or funds of the Society have been applied for any object or purpose other than those stated in the objectives of the Society.
- E. There were no instances of irregular, illegal, or improper expenditure; failure or omission to recover money or other property belonging to the Society; or any loss or waste of money or property caused by breach of trust, misapplication, or misconduct by the governing board or any other person involved in the management of the Society.
- F. In our opinion and according to the information, No member of the governing board has any interest in the investments of the Society. No material irregularities were reported in the books of accounts for the previous financial year.
- G. The Balance Sheet, Income & Expenditure Account, and Receipt & Payment Account are in agreements with the books of account and, in our opinion, comply with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India.

FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS
FR NO.: 0322810E


(CA BHABANI PRASAD PADHI)
PARTNER
M. NO.: 069840
UDIN -
25069840BMLFTF6544

Place: Bhubaneswar
Date: 10.09.2025



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

BALANCE SHEET AS ON 31.03.2025
(Consolidated)

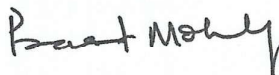
PARTICULAR	SCHEDULE	FINANCIAL YEAR	FINANCIAL YEAR
		2024-2025	2023-2024
		Amount (Rs.)	Amount (Rs.)
SOURCE OF FUNDS			
Own Fund			
Income accumulated under section 11(2)	[1.1]	-	8,976,012.00
Non-mandatory application up to 15%	[1.2]	17,329,609.11	16,427,078.52
Asset Fund	[1.3]	5,007,515.00	4,240,940.00
Total		22,337,124.11	29,644,030.52
APPLICATION OF FUND			
Fixed Assets			
	[02]		
Gross Block		7,790,964.08	5,403,842.08
Addition during the Year		1,951,526.00	2,387,122.00
Depreciation as of 31.03.2025		4,734,975.08	3,550,024.08
Net Block		5,007,515.00	4,240,940.00
Current assets, loans and advances			
	[03]		
Cash and Bank Balances		20,934,933.78	24,843,680.52
Loan & Advance		446,519.00	297,829.00
TDS Receivable		276,820.00	276,820.00
		21,658,272.78	25,418,329.52
Current liabilities and provisions			
	[04]		
Interest Credited to Project [Refundable]		-	9,015.00
Loan & Advance		2,166.00	6,224.00
Payable & Provision		4,326,497.67	
		4,328,663.67	15,239.00
Net Current Assets		17,329,609.11	25,403,090.52
Total		22,337,124.11	29,644,030.52

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: 10.09.2025



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 31.03.2025

(Consolidated)

PARTICULAR	SCHEDULE	FINANCIAL YEAR	FINANCIAL YEAR
		2024-2025	2023-2024
		Amount (Rs.)	Amount (Rs.)
I INCOME			
Grant in aid (Domestic Contribution)			
Grants Received from Government	[5.1]	8,993,560.29	7,800,177.00
Grants Received from Companies under CSR	[5.2]	17,475,756.00	3,032,421.00
Other specific grants	[5.3]	29,446,724.59	16,883,069.40
Grant in aid (Foreign Contribution)	[5.4]	56,294,201.80	50,886,090.79
Aggregate of income excluding Voluntary contributions			
Beneficiaries Contribution received	[5.5]	803,665.00	1,568,200.00
Administration cost received from Project	[5.5]	850,653.41	1,476,538.60
Donation/Other receipt for charitable purposes	[5.5]	361,291.86	137,931.00
Membership fees	[5.5]	3,750.00	3,750.00
Interest Credited to Project Bank Account	[5.6]	377,785.00	322,793.00
Total		114,607,387.95	82,110,970.79
II EXPENDITURE			
II-A Expenditure for Current Year			
Revenue Expenditure	[6.1]	117,778,600.36	74,822,008.74
Capital Expenditure	[6.2]	1,951,526.00	2,387,122.00
		119,730,126.36	77,209,130.74
II-B Expenditure out of own fund			
Revenue Payment			
Income accumulated as under section 11(2)	[6.3]	8,976,012.00	9,451,650.00
Income of earlier years up to 15% accumulated	[6.4]	8,362,976.41	2,071,472.22
		17,338,988.41	11,523,122.22
II-C Payable for Expenses Paid	[6.5]	1,612,372.00	1,145,253.00
II -D Payable for Expenses not Paid	[6.6]	2,988,126.67	2,898,047.00
II-E Net amount to be allowed as application(A-B+C+D)		101,015,383.28	63,933,214.52
III Excess of Income over Expenditure (I-II)		13,592,004.67	18,177,756.27
Total		114,607,387.95	82,110,970.79
IV Excess of Income over Expenditure transfer to:			
Income accumulated - non-mandatory application up to 15%		13,592,004.67	9,201,744.27
Income accumulated as under section 11(2)		-	8,976,012.00
Total		13,592,004.67	18,177,756.27

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
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



Page [02]



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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025

(Consolidated)

PARTICULAR	SCHEDULE	FINANCIAL YEAR	FINANCIAL YEAR
		2024-2025	2023-2024
		Amount (Rs.)	Amount (Rs.)
RECEIPTS			
Opening Balances			
Cash in hand	[09]	30,416.00	52,248.00
Cash at Bank	[09]	24,813,264.52	18,418,484.54
		24,843,680.52	18,470,732.54
Grant in aid (Domestic Contribution)			
Grants Received from Government	[7.1]	8,993,560.29	7,800,177.00
Grants Received from Companies under CSR	[7.2]	17,475,756.00	3,032,421.00
Other specific grants	[7.3]	29,446,724.59	16,883,069.40
Grant in aid (Foreign Contribution)			
	[7.4]	56,294,201.80	50,886,090.79
Aggregate of income excluding Voluntary contributions			
Beneficiaries Contribution received	[7.5]	803,665.00	1,568,200.00
Administration cost received from Project	[7.5]	850,653.41	1,476,538.60
Donation/Other receipt for charitable purposes	[7.5]	361,291.86	137,931.00
Membership fees	[7.5]	3,750.00	3,750.00
Interest Credited to Project Bank Account(Non Refundable)	[7.6]	377,785.00	322,793.00
Loans and Advances	[11]	191,203.00	53,556.00
Total		139,642,271.47	100,635,259.33
PAYMENTS			
Project Expenditure			
Programme Expenditure	[08]	102,992,145.14	64,189,992.51
Revenue Expenditure	[08]	14,786,455.22	10,624,017.30
Capital Expenditure	[08]	1,951,526.00	2,387,122.00
		119,730,126.36	77,201,131.81
Less Payable for Expenses not Paid	[10]	2,988,126.67	2,898,047.00
Add Payable for Expenses Paid	[10]	1,612,372.00	1,145,253.00
		118,354,371.69	75,448,337.81
Loans and Advances	[11]	343,951.00	244,713.00
Interest credited to Project refunded		9,015.00	98,528.00
Closing Balances			
Cash in hand	[09]	28,004.00	30,416.00
Cash at Bank	[09]	20,906,929.78	24,813,264.52
Total		139,642,271.47	100,635,259.33

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
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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)

SCHEDULE	SCH NO	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
Own Funds [ref sch - 12]	[01]		
Income accumulated under section 11(2)	[1.1]		
Opening Balance		8,976,012.00	9,451,650.00
Add :During the Year transfer from Income & Expenditure		-	8,976,012.00
Less : Expenditure during the Year		8,976,012.00	9,451,650.00
		-	8,976,012.00
Non-mandatory application up to 15%	[1.2]		
Opening Balance		16,427,078.52	9,296,806.47
Add :During the Year transfer from Income & Expenditure		13,592,004.67	9,201,744.27
Less : Payable for Expenses		4,326,497.67	-
Less : Expenditure during the Year		8,362,976.41	2,071,472.22
		17,329,609.11	16,427,078.52
ASSET FUND [ref sch - 13]	[1.3]		
Opening Balance		4,240,940.00	2,839,270.00
Addition during the Year		1,951,526.00	2,387,122.00
Depreciation during the year		1,184,951.00	985,452.00
Closing Balance		5,007,515.00	4,240,940.00
FIXED ASSETS [ref sch - 13]	[02]		
Gross Block		7,790,964.08	5,403,842.08
Addition during the Year		1,951,526.00	2,387,122.00
Depreciation as of 31.03.2025		4,734,975.08	3,550,024.08
Net Block		5,007,515.00	4,240,940.00
CURRENT ASSETS, LOANS & ADVANCES	[03]		
Cash and Bank Balances [Ref. Sch 09]			
Cash in hand		28,004.00	30,416.00
Cash at Bank		20,906,929.78	24,813,264.52
		20,934,933.78	24,843,680.52
Loan & Advances [Ref. Sch 11]		446,519.00	297,829.00
TDS Receivable			
Opening Balance		276,820.00	276,820.00
Add: During the year		-	-
Less : Refund during the Year		-	-
		276,820.00	276,820.00
Expenses for Continuing Proram			
Opening Balance		-	7,998.93
Add : During the Year		-	-
Less : During the Year		-	7,998.93
Closing Balance		-	-
Total Current Assets, Loans & Advances		21,658,272.78	25,418,329.52
CURRENT LIABILITIES AND PROVISIONS	[04]		
Interest Credited to Project Refundable			
Opening Balance		9,015.00	107,543.00
Add During the Year		-	-
Less Refunded during the year		9,015.00	98,528.00
Closing Balance		-	9,015.00
Loan and Advance		2,166.00	6,224.00
Payable & Provision [Ref. Sch 10]			
Opening Balance		2,950,743.00	
Add : Expenses not Paid During the Year		2,988,126.67	
Less : Expenses paid during the year		1,612,372.00	
Closing Balance		4,326,497.67	
Total Current Liabilities And Provisions		4,328,663.67	15,239.00

FOR NIRMAN

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
INCOME (ref sch - 07)	[05]		
Grants Received from Government	[5.1]	8,993,560.29	7,800,177.00
Grants Received from Companies under CSR	[5.2]	17,475,756.00	3,032,421.00
Other specific grants	[5.3]	29,446,724.59	16,883,069.40
Grant in aid (Foreign Contribution)	[5.4]	56,294,201.80	50,886,090.79
Aggregate of income excluding Voluntary contributions			
Beneficiaries Contribution received	[5.5]	803,665.00	1,568,200.00
Administration cost received from Project	[5.5]	850,653.41	1,476,538.60
Donation/Other receipt for charitable purposes	[5.5]	361,291.86	137,931.00
Membership fees	[5.5]	3,750.00	3,750.00
Interest Credited to Project Bank Account	[5.6]	377,785.00	322,793.00
		<u>114,607,387.95</u>	<u>82,110,970.79</u>
EXPENDITURE	[06]		
A Expenditure for Current Year			
Revenue Payment (ref sch -09)	[6.1]		
Programme Payment		102,992,145.14	64,189,992.51
Administration Payment		14,786,455.22	10,624,017.30
Expenses for Continuing Prog		-	7,998.93
		<u>117,778,600.36</u>	<u>74,822,008.74</u>
Capital Payment (ref sch -09)	[6.2]	1,951,526.00	2,387,122.00
Total Expenditure for Current Year (A)		<u>119,730,126.36</u>	<u>77,209,130.74</u>
B Expenditure out of own fund			
Revenue Payment (ref sch -12)			
Income accumulated as under section 11(2)	[6.3]	8,976,012.00	9,451,650.00
Income of earlier years upto 15% accumulated	[6.4]	8,362,976.41	2,071,472.22
Total Expenditure out of own fund (B)		<u>17,338,988.41</u>	<u>11,523,122.22</u>
C Payable for Expenses Paid during the year (ref sch -10)	[6.5]	1,612,372.00	1,145,253.00
D Payable for Expenses not Paid during the year (ref sch -10)	[6.6]	2,988,126.67	2,898,047.00
Net amount to be allowed as application [A-B+C-D]		<u>101,015,383.28</u>	<u>63,933,214.52</u>

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

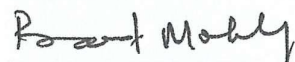


NIRMAN
AT/PO- BIRUDA, VIA- ITAMATI, DIST- NAYAGARH, ODISHA, PIN-752068

SCHEDULES FORMING PART OF BALANCE SHEET
Grant in aid & Bank Interest Receipt
(Consolidated)

SCHEDULE	SCH	In Rupees	
		Financial Year 2024-2025	
		Amount	Amount
RECEIPTS / INCOME	7	Grants	Bank Interest
A Grants Received from Government			
Special Prog for Millets -Kotagarh [TID 010035]		1,481,825.29	50,458.00
Special Prog. for Millets -Tumudibandha [TID-010066]		1,682,875.00	46,227.00
Special Prog. for Millets - Kalyansingpur [TID 010067]		1,643,500.00	23,442.00
Sitalamma Watershed Project - Kalyansingpur [TID-010100]		984,747.00	
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 010121]		1,510,000.00	10,661.00
Special Prog. for Millets -Dasapalla [TID 010120]		1,641,013.00	10,589.00
Springset Programme -Nagapalli, Rayagada [TID - 010143]		49,600.00	-
Sub Total Grants Received from Government [A]	7.1	8,993,560.29	141,377.00
B Grants Received from Companies under CSR			
Millets-Focused farming and Collective enterprise for farmers Empowerment -P1053 M-FACE-[TID-100001]	7.2	17,475,756.00	-
C Other specific grants			
upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -010115]		6,701,252.00	-
Mobile Connections to Promote Women's Economic Developments -NAGADA [TID - 010119]		1,740,691.00	-
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-010131]		4,520,339.00	
Rice Fallow Management -Deogarh, Bouda and Rayagada [TID-010132]		-	-
Intensive Agri Prog. Including Revival and Sustainable Intensification of Forgotten Crops - Keonjhar and Rayagada [TID -010134]		-261,123.00	-
Intensification of Pulses and Oilseed - Jajpur-[TID-010135]		2,110,526.59	
Rice Fallow Management - Baleswar [TID - 010138]		1,302,285.00	-
Rice Fallow Management - Deogarh [TID - 010142]		564,793.00	-
Developing a comprehensive community-led water management programme - Dasapalla [TID-010144]		8,116,000.00	136,077.00
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-010146]		3,069,961.00	-
Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-010150]		800,000.00	6,054.00
Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-010125]		344,000.00	5,130.00
Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Dasapalla [TID -100002]		438,000.00	-
Sub Total Other specific grants [C]	7.3	29,446,724.59	147,261.00

FOR NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



Page [06]

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
Grant in aid & Bank Interest Receipt
(Consolidated)

In Rupees

SCHEDULE	SCH	Financial Year 2024-2025	
		Amount	Amount
RECEIPTS / INCOME	7	Grants	Bank Interest
D Grant in aid (Foreign Contribution)			
Consolidating a PLA to Conservation And Livelihood Prog - Rayagada and Nayagarh - [TID - 010087]		1,911,803.85	-
Sustainable resource management and enhanced livelihoods Prog - Nayagarh (BMZ 6623) -[TID - 010123]		5,148,472.00	-
Strengthening livelihood security of marginalized tribal and forest dwelling communities - Tumudibandha, Rayagada and Kalahandi [TID - 010127]		12,504,801.64	-
Economic Empowerment of Farmers through Collective Enterprise -Daspalla and Tumudibandha [TID - 010140]		12,335,217.00	14,124.00
Promotion of Sustainable Tribal Livelihoods in Central India (STL-2024) - [TID-010141]		1,885,939.70	-
Poultry development services training and distribution supported by SHIVIA - [TID-010117]		3,132,800.00	-
SMART Skills for VWC - Kalyansingpur (TID-010136)		1,459,504.34	
Ultra Poor Market Access Project (UPMA)- [TID - 010129]		1,843,891.00	-
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [010133]		10,497,716.11	-
Strengthening FPO for Farmers Empowerment - Kalyansingpur [TID - 010137]		757,151.32	-
Flexible funding to best serve their local communities [TID-010139]		999,139.00	-
NIRMAN FC General - [TID-10114]		44,888.46	21,844.00
Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-010147]		759,962.26	-
Smart Skills for Village Watershed Committee - Kalyansingpur_[TID-010149]		606,928.97	-
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-010151]		2,405,986.15	-
SUB TOTAL Grant in aid (Foreign Contribution) [D]	7.4	56,294,201.80	35,968.00
E Aggregate of income excluding Voluntary contributions			
Beneficiaies Contribution		803,665.00	
Administration cost received from Project		850,653.41	
Donation/Other receipt for charitable purposes		361,291.86	
Membership Fees		3,750.00	
Interest Credited to Project Bank Account(Non Refundable)			53,179.00
Sub Total Aggregate of income excluding Voluntary contributions [E]	7.5	2,019,360.27	53,179.00
Total [A+B+C+D+E]	7.6	114,229,602.95	377,785.00

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS



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

SCHEDULES FORMING PART OF BALANCE SHEET
[Current Year Expenditure]
(Consolidated)

Amount in Rupees.

SCHEDULE	SCH NO	As on 31.03.2025		
		Amount	Amount	Amount
Payment	[08]	Programme Payment	Adminstration Payment	Capital Payment
A Grants Received from Government				
Special Prog for Millets -Kotagarh [TID 010035]		1,280,660.00	492,093.48	-
Special Prog. for Millets -Tumudibandha [TID-010066]		1,199,700.00	519,034.80	-
Special Prog. for Millets - Kalyansingpur [TID 010067]		1,027,180.00	508,819.69	-
Sitalamma Watershed Project - Kalyansingpur [TID-010100]		534,019.00	107,940.00	-
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 010121]		939,276.00	310,875.95	-
Special Prog. for Millets -Daspalla [TID 010120]		1,065,485.00	501,333.02	-
Springset Programme -Nagapalli, Rayagada [TID - 010143]		138,526.00	-	-
Sub Total Grants Received from Government [A]		6,184,846.00	2,440,096.94	-
B Grants Received from Companies under CSR				
Millet-Focused farming and Collective enterprise for farmers Empowement -P1053 M-FACE-[TID-100001]		14,725,053.00	1,938,289.00	812,414.00
C Other specific grants				
upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -010115]		5,918,666.00	926,561.00	-
Mobile Connections to Promote Women's Economic Developments -NAGADA [TID - 010119]		1,482,851.00	257,840.00	-
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-010131]		4,219,336.00	301,003.00	-
Rice Fallow Management -Deogarh, Bouda and Rayagada [TID-010132]		931,720.00	20,069.00	-
Intensive Agl Prog. Including Revival and Sustainable Intensification of Forgotten Crops - Keonjhar and Rayagada [TID -010134]			-	-
Intensification of Pulses and Oilseed - Jajpur-[TID-010135]		1,906,763.00	140.00	-
Rice Fallow Management - Baleswar [TID - 010138]		1,371,426.00	184,320.00	-
Rice Fallow Management - Deogarh [TID - 010142]		438,575.00	38,768.00	-
Developing a comprehensive community-led water management programme - Dasapalla [TID-010144]		2,064,455.00	668,960.00	141,903.00
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-010146]		2,031,051.98	284,637.00	-
Inclusive, informed and ecologically sound governance of naturla resources and resilient livelihoods in Jharkhand/Odisha - [TID-010150]		415,792.00	23,360.00	-
Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-010125]		419,400.00	-	-
Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100002]		408,000.00	30,000.00	-
Sub Total Other specific grants [C]		21,608,035.98	2,735,658.00	141,903.00

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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

SCHEDULES FORMING PART OF BALANCE SHEET

[Current Year Expenditure]

(Consolidated)

Amount in Rupees.

SCHEDULE	SCH NO	As on 31.03.2025		
		Amount	Amount	Amount
Payment	[08]	Programme Payment	Administration Payment	Capital Payment
D Grant in aid (Foreign Contribution)				
Consolidating a PLA to Conservation And Livelihood Prog - Rayagada and Nayagarh - [TID - 010087]		3,152,746.00	471,230.00	-
Sustainable resource management and enhanced livelihoods Prog - Nayagarh (BMZ 6623) -[TID - 010123]		5,856,011.00	966,915.38	-
Strengthening livelihood security of marginalized tribal and forest dwelling communities - Tumudibandha, Rayagada and Kalahandi [TID - 010127]		12,422,157.00	1,435,425.64	451,186.00
Economic Empowerment of Farmers through Collective Enterprise -Daspalla and Tumudibandha [TID - 010140]		14,607,130.00	721,566.06	174,115.00
Promotion of Sustainable Tribal Livelihoods in Central India (STL-2024) - [TID-010141]		4,202,513.00	366,164.00	-
Poultry development services training and distribution supported by SHIVIA - [TID-010117]		2,786,859.00	343,730.26	-
SMART Skills for VWC - Kalyansingpur (TID-010136)		1,396,159.00	100,541.76	-
Ultra Poor Market Access Project (UPMA)- [TID - 010129]		1,671,143.00	387,889.32	-
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [010133]		10,485,690.00	656,162.60	312,760.00
Strengthening FPO for Farmers Empowerment - Kalyansingpur [TID - 010137]		750,064.00	151,896.80	-
Flexible funding to best serve their local communities [TID-010139]		551,665.00	199,099.05	-
NIRMAN FC General - [TID-10114]		-	397,896.99	24,000.00
Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-010147]		399,079.00	189,111.28	-
Smart Skills for Village Watershed Committee - Kalyansingpur_[TID-010149]		344,019.00	96,236.53	-
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-010151]		1,187,611.00	451,954.00	-
SUB TOTAL Grant in aid (Foreign Contribution) [D]		59,812,846.00	6,935,819.67	962,061.00
E Aggregate of income excluding Voluntary contributions		661,364.16	736,591.61	35,148.00
Total [A+B+C+D+E]		102,992,145.14	14,786,455.22	1,951,526.00

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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)

Details of Cash and Bank Balances

SCHEDULE - 09

Amount in Rupees.

SCHEDULE	As on 31.03.2025		As on 31.03.2024	
	Cash Amount (Rs.)	Bank Amount (Rs.)	Cash Amount (Rs.)	Bank Amount (Rs.)
1 Special Prog for Millets -Kotagarh [TID 010035]	251.00	1,468,131.70	251.00	1,707,018.89
2 Special Prog. for Millets -Tumudibandha [TID-010066]	486.00	1,517,065.32	486.00	1,506,441.12
3 Special Prog. for Millets - Kalyansingpur [TID 010067]	269.00	732,224.77	269.00	589,435.46
4 Sitalamma Watershed Project - Kalyansingpur [TID-010100]	-	484,309.96	-	153,594.96
5 Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 010121]	1,293.00	376,450.95	1,293.00	140,337.90
6 Special Prog. for Millets -Daspalla [TID 010120]	-	326,894.23	-	240,262.25
7 Springset Programme -Nagapalli, Rayagada [TID - 010143]	-	50,074.00	-	48,000.00
8 Millets-Focused farming and Collective enterprise for farmers Empowerment -P1053[M-FACE-[TID-100001]	591.00	323,237.00		
9 Upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -010115]	743.00	39,183.00	743.00	42,551.00
10 Mobile Connections to Promote Women's Economic Developments -NAGADA [TID - 010119]	-	19,065.00	-	25,455.00
11 Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-010131]	-	20,801.00	-	8,237.00
12 Rice Fallow Management -Deogarh, Bouda and Rayagada [TID-010132]	-	4,305.00	-	2,774.00
13 Intensive Agl Prog. Including Revival and Sustainable Intensification of Forgotten Crops - Keonjhar and Rayagada [TID -010134]	-	11,575.00	-	665,316.00
14 Intensification of Pulses and Oilseed - Jajpur-[TID-010135]		68,923.57		52,756.98
15 Rice Fallow Management - Baleswar [TID - 010138]	-	1,024.00	-	383,518.00
16 Rice Fallow Management - Deogarh [TID - 010142]	-	-	-	12,550.00
17 Developing a comprehensive community-led water management programme - Dasapalla [TID-010144]	-	5,387,229.00	-	-
18 Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-010146]	-	852,965.02	-	-
19 Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-010150]		374,348.00	-	-
20 Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-010125]	-	137,339.35	-	207,609.35
21 Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100002]	-	16,800.00	-	-
22 Consolidating a PLA to Conservation And Livelihood Prog - Rayagada and Nayagarh - [TID - 010087]	-	-	1,141.00	1,710,819.15
23 Sustainable resource management and enhanced livelihoods Prog - Nayagarh (BMZ 6623) -[TID - 010123]	176.00	34,182.06	176.00	1,757,175.44
24 Strengthening livelihood security of marginalized tribal and forest dwelling communities - Tumudibandha, Rayagada and Kalahandi [TID - 010127]	-	155,385.67	2,724.00	1,887,437.00
25 Economic Empowerment of Farmers through Collective Enterprise -Daspalla and Tumudibandha [TID - 010140]	-	646,728.44	-	3,610,820.50
26 Promotion of Sustainable Tribal Livelihoods in Central India (STL-2024) - [TID-010141]	-	-	627.00	2,697,284.30
27 Poultry development services training and distribution supported by SHIVIA - [TID-010117]	-	105.81	-	790.07

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS



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

SCHEDULES FORMING PART OF BALANCE SHEET

(Local Contribution)

Details of Cash and Bank Balances

SCHEDULE - 09

Amount in Rupees.

SCHEDULE	As on 31.03.2025		As on 31.03.2024	
	Cash Amount (Rs.)	Bank Amount (Rs.)	Cash Amount (Rs.)	Bank Amount (Rs.)
28 SMART Skills for VWC - Kalyansingpur (TID-010136)	-	5,460.00	4,265.00	33,977.42
29 Ultra Poor Market Access Project (UPMA)- [TID - 010129]	-	2,342.00	740.00	218,273.32
30 STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [010133]	-	30,000.00	-	964,572.49
31 Strengthening FPO for Farmers Empowerment - Kalyansingpur [TID - 010137]	2,980.00	13,520.00	2,980.00	154,482.48
32 Flexible funding to best serve their local communities [TID-010139]	-	921,152.97	-	668,256.02
33 NIRMAN FC General - [TID-10114]	12,747.00	943,224.68	12,022.00	1,296,304.21
34 Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-010147]	-	186,469.98	-	-
35 Smart Skills for Village Watershed Committee - Kalyansingpur_[TID-010149]	4,265.00	166,308.44	-	-
36 Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-010151]	2,354.00	794,044.15	-	-
37 Nirman General - [010111]	1,849.00	4,796,059.71	2,699.00	4,027,214.21
Total	28,004.00	20,906,929.78	30,416.00	24,813,264.52

BANKS BALANCES - BANK ACCOUNT WISE

LC Project

01 SBI SB - 11044519853	737,043.28	594,253.97
02 UCO SB - 05350100005846	2,536,254.87	2,404,598.60
03 UCO SB - 05350110014950	2,985,197.02	3,214,817.01
04 SBI CA - 40078757440	326,630.47	348,873.47
05 SBI CA - 40078767389	3,865,496.41	2,662,319.57
06 UCO SB - 25430110083727	137,339.35	207,609.35
07 PNB SB - 7665000100025813	376,450.95	140,337.90
08 PNB SB - 7665000100025804	326,894.23	240,262.25
09 UCO SB - 25430110090565	5,387,229.00	-
10 HDFC - 50200104138831	329,470.00	-

FC Project

11 Canara Bank - 80042010027726	622,254.94	671,613.94
12 ICICI Bank Ltd - 078001000551	4,491.00	4,491.00
13 State Bank of India -35347238442	7,128.00	6,940.00
14 State Bank of India - 40056655772	1,124,621.66	4,395,322.55
15 State Bank of India - 40083363800	1,304,132.43	8,164,649.47
16 State Bank of India - 41140964107	34,182.06	1,757,175.44
17 State Bank of India - 42923130268	155,385.67	-
18 State Bank of India - 42959353828	646,728.44	-
Total	20,906,929.78	24,813,264.52

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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)

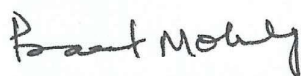
Details of Payable for Expenses

SCHEDULE - 10

Amount in Rupees.

Project	Opening Balance as of 31.03.2024	Net Payment During the Year(DR)	Net Payable During the Year(CR)	Closing Balance as of 31.03.2025
Special Prog for Millets -Kotagarh [TID 010035]	10,974.00	10,974.00	9,917.00	9,917.00
Special Prog. for Millets -Tumudibandha [TID-010066]	9,246.00	9,246.00	9,503.00	9,503.00
Special Prog. for Millets - Kalyansingpur [TID 010067]	10,124.00	10,124.00	30,986.00	30,986.00
Sitalamma Watershed Project - Kalyansingpur [TID-010100]	2,573.00	2,573.00	2,200.00	2,200.00
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 010121]	6,112.00	6,112.00	5,964.00	5,964.00
Special Prog. for Millets -Daspalla [TID 010120]	8,227.00	8,227.00	10,075.00	10,075.00
Springset Programme -Nagapalli, Rayagada [TID - 010143]	-	-	-	-
Millets-Focused farming and Collective enterprise for farmers Empowerment -P1053 M-FACE-[TID-100001]	-	-	323,828.00	323,828.00
upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -010115]	43,774.00	38,885.00	241,910.00	246,799.00
Mobile Connections to Promote Women's Economic Developments -NAGADA [TID - 010119]	25,455.00	25,455.00	19,065.00	19,065.00
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-010131]	8,237.00	8,237.00	20,801.00	20,801.00
Rice Fallow Management -Deogarh, Bouda and Rayagada [TID-010132]	939,560.00	76,500.00	542,320.00	1,405,380.00
Intensive Agri Prog. Including Revival and Sustainable Intensification of Forgotten Crops - Keonjhar and Rayagada [TID -010134]	404,193.00	392,618.00	-	11,575.00
Intensification of Pulses and Oilseed - Jajpur-[TID-010135]	982,787.00	587,087.00	484,670.00	880,370.00
Rice Fallow Management - Baleswar [TID - 010138]	146,857.00	134,033.00	-	12,824.00
Rice Fallow Management - Deogarh [TID - 010142]	100,000.00	100,000.00	-	-
Developing a comprehensive community-led water management programme - Dasapalla [TID-010144]	-	-	10,470.00	10,470.00
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-010146]	-	-	124,693.00	124,693.00
Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-010150]	-	-	7,446.00	7,446.00

FOR NIRMAN


(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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)

Details of Payable for Expenses**SCHEDULE - 10**

Amount in Rupees.

Project	Opening Balance as of 31.03.2024	Net Payment During the Year(DR)	Net Payable During the Year(CR)	Closing Balance as of 31.03.2025
Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100002]	-	-	36,800.00	36,800.00
Consolidating a PLA to Conservation And Livelihood Prog - Rayagada and Nayagarh - [TID - 010087]	14,788.00	14,788.00	-	-
Sustainable resource management and enhanced livelihoods Prog - Nayagarh (BMZ 6623) -[TID - 010123]	-	-	-	-
Strengthening livelihood security of marginalized tribal and forest dwelling communities - Tumudibandha, Rayagada and Kalahandi [TID - 010127]	86,145.00	86,145.00	210,789.67	210,789.67
Economic Empowerment of Farmers through Collective Enterprise -Daspalla and Tumudibandha [TID - 010140]	9,500.00	9,500.00	198,878.00	198,878.00
Promotion of Sustainable Tribal Livelihoods in Central India (STL-2024) - [TID-010141]	9,573.00	9,573.00	-	-
Poultry development services training and distribution supported by SHIVIA - [TID-010117]	-	-	43,985.00	43,985.00
SMART Skills for VWC - Kalyansingpur (TID-010136)	5,498.00	5,498.00	5,460.00	5,460.00
Ultra Poor Market Access Project (UPMA)- [TID - 010129]	7,394.00	7,394.00	2,800.00	2,800.00
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [010133]	7,736.00	7,736.00	30,000.00	30,000.00
Strengthening FPO for Farmers Empowerment - Kalyansingpur [TID - 010137]	7,598.00	7,598.00	16,500.00	16,500.00
Flexible funding to best serve their local communities [TID-010139]	2,699.00	1,613.00	6,135.00	7,221.00
NIRMAN FC General - [TID-10114]	241.00	-	830.00	1,071.00
Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-010147]	-	-	14,698.00	14,698.00
Smart Skills for Village Watershed Committee - Kalyansingpur_[TID-010149]	-	-	3,900.00	3,900.00
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-010151]	-	-	29,977.00	29,977.00
Nirman General - [010111]	101,452.00	52,456.00	543,526.00	592,522.00
	2,950,743.00	1,612,372.00	2,988,126.67	4,326,497.67

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025

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 - 11

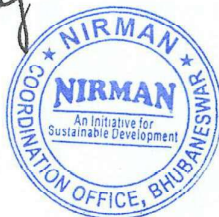
Amount in Rupees.

SL	Project	Opening Baance Debit As on 31.03.2024	Opening Balance Credit As on 31.03.2024	Debited during the year	Credited during the year	Closing Baance Debit As on 31.03.2025	Closing Balance Credit As on 31.03.2025
1	Farmer's collectives' participatory up scaling of pulses varieties,- OIIPCRA - 10115						
	Chakradhar Mohant	2,502.00	-			2,502.00	-
	Ratan Kumar Jena	84.00	-			84.00	-
	Sradhanjali Mohapatra	2,882.00	-	50,000.00	2,882.00	50,000.00	-
	Malaya Mohanty			15,300.00		15,300.00	
2	Comprehensive Project on Rice Fallow Management (ICRISAT) - 10132						
	Gatikrushna Behera (WA)	750.00	-			750.00	-
	Manoj Kumar Mahanta	209.00	-			209.00	-
3	Comprehensive Project On Rice Fallow Management - 10138						
	Banohhanidhi 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	-	
4	NIRMAN General - 10111						
	Lalitmohan Mohanty - Security Deposit	50,000.00	-			50,000.00	-
	House Rent	5,000.00	-			5,000.00	-
	Goungatri Manset - Tumudibanha Feild Office	5,000.00	-			5,000.00	-
	Anjali Manset - Tumudibanha Feild 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	-	
	Sribaasta Uthansing -			5,000.00		5,000.00	-
	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	100,000.00	-		100,000.00	-	
	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		-	
	Sysnet Global tech Pvt Ltd			590.00		590.00	-
	KFPCL TBD			70,000.00		70,000.00	-
	FC Project					-	-
5	Promotion of Sustainable Tribal Livelihoods in Central India (STL) - 10141						
	Soumik Banerjee	12,327.00	-		12,327.00	-	-
6	Consolidating A People Led Approach To Conservation And Livelihood - Paul Hamlyn Foundation - 10127						
	Ravi Kumar Naidu	15,000.00	-		15,000.00	-	-
	Hemant Kumar Sahoo	-	-			-	-

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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

Details of Loan and Advances

SCHEDULE - 11

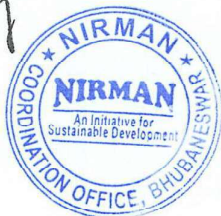
Amount in Rupees.

SL	Project	Opening Balance Debit As on 31.03.2024	Opening Balance Credit As on 31.03.2024	Debited during the year	Credited during the year	Closing Balance Debit As on 31.03.2025	Closing Balance Credit As on 31.03.2025
7	Sustainable resource management and enhanced livelihoods of forest-dwelling indigenous communities (BMZ 6623) -10123					-	-
	Sri Ram Murty Engineering & Fabrication	-	-	39,550.00		39,550.00	-
	VHN Solar energy Pvt Ltd			8,989.00		8,989.00	
8	Strengthening livelihood security (THF-USA) - 10087					-	-
	Kaillash chandra Sahoo	1.00			1.00	-	-
	Jyoti Bikash Mohanty	-	50.00	50.00		-	-
	Nanda Bhoi			55,404.00		55,404.00	
9	Ultra Poor Market Access Project (UPMA)- 10129					-	-
	Dolendra sahu	1929.00	-		1,929.00	-	-
	Durjan Sa	427.00	-		427.00	-	-
	Nagendra Kumar Nag	427.00	-		427.00	-	-
	Rejina Lakra	281.00	-		281.00	-	-
10	SMART Skills - 10136					-	-
	NIRMAN General -10111	-	548.00	548.00		-	-
11	Strengthening FPO [10137]					-	-
	NIRMAN General -10111		55.00	55.00		-	-
12	STRONG Nutrition & Growth [10133]					-	-
	Travel Relax	60.00	-		60.00	-	-
13	NIRMAN FC General - 10114					-	-
	Rajendra Prasad Sahoo	3,200.00	-			3,200.00	-
	NIRMAN General -10111				1,980.00		1,980.00
14	SHIVIA - 10117					-	-
	K EGG FARM Pvt Ltd	1,280.00	-	46,880.00		48,160.00	
	Central Poultry Development Organization	-	186.00			-	186.00
15	NABARD Watershed - 10100						
	Jyoti Bikash Mohanty			200.00		200.00	
16	ICARD IAP - 10146						
	Sradhanjali Mohapatra			26,000.00		26,000.00	
17	FES JTT-100002						
	Rabinaraya Parida			20,000.00		20,000.00	
	Total	297,829.00	6,224.00	343,951.00	191,203.00	446,519.00	2,166.00

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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

Income accumulated under section 11(2) and Non-mandatory application up to 15% as on 31.03.2025

SCHEDULE OF OWN FUND

(Consolidated)

SCHEDULE NO - 12

Particular	Opening 01.04.2024		Net income transferred to General fund from I & E Acc		Expenditure out of Earlier year accumulation		Payable for expenses as on 31.03.2025	Own fund Closing Balance as on 31.03.2025	
	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)
Special Prog for Millets - Kotagharh [TID 010035]	942,549.71	767,360.18	525,832.99	-	-	767,360.18	9,917.00	1,458,465.70	-
Special Prog. for Millets -Tumudibandha [TID-010066]	226,039.00	1,280,888.12	1,291,512.32	-	-	1,280,888.12	9,503.00	1,508,048.32	-
Special Prog. for Millets - Kalyansingpur [TID 010067]	87,100.00	493,589.46	645,393.77	-	-	493,589.46	30,986.00	701,507.77	-
Stalamma Watershed Project - Kalyansingpur [TID-010100]	21,300.00	120,794.96	463,209.96	-	-	120,794.96	2,200.00	482,309.96	-
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 010121]	16,107.00	91,275.90	361,636.95	-	-	91,275.90	5,964.00	371,779.95	-
Special Prog. for Millets -Daspalla [TID 010120]	36,039.00	204,223.25	290,855.23	-	-	204,223.25	10,075.00	316,819.23	-
Springset Programme -Nagapalli, Rayagada [TID - 010143]	7,200.00	40,800.00	[48,126.00]	-	-	40,800.00	-	(40,926.00)	-
Millet-Focused farming and Collective enterprise for farmers Empowerment -P1053 IM-FACE-[TID-10C001]	-	-	323,828.00	-	-	-	323,828.00	-	-
upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -010115]	7,300.00	41,462.00	107,812.00	-	7,300.00	41,462.00	246,799.00	(138,987.00)	-
Mobile Connections to Promote Women's Economic Developments -NAGADA [TID - 010119]	25,455.00	-	(6,390.00)	-	-	-	19,065.00	-	-
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-010131]	8,237.00	-	12,564.00	-	-	-	20,801.00	-	-
Rice Fallow Management - Deogarh, Bouda and Rayagada [TID-010132]	-	3,733.00	(482,236.00)	-	-	3,733.00	1,405,380.00	(1,887,616.00)	-
Intensive Agri Prog. Including Revival and Sustainable Intensification of Forgotten Crops - Keonjhar and Rayagada [TID - 010134]	24,138.00	641,178.00	(12,563.00)	-	-	641,178.00	11,575.00	-	-
Intensification of Pulses and Oilseed - Jajpur-[TID-010135]	(32,283.02)	-	101,206.59	-	-	-	880,370.00	(811,446.43)	-
Rice Fallow Management - Baleswar [TID - 010138]	60,000.00	340,318.00	(47,176.00)	-	-	340,318.00	12,824.00	-	-
Rice Fallow Management - Deogarh [TID - 010142]	-	12,550.00	-	-	-	12,550.00	-	-	-
Developing a comprehensive community-led water management programme - Dasapalla [TID-010144]	-	-	5,387,229.00	-	-	-	10,470.00	5,376,759.00	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops- [TID-010146]	-	-	878,965.02	-	-	-	124,693.00	754,272.02	-
Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-010150]	-	-	374,348.00	-	-	-	7,446.00	366,902.00	-

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.05.2025



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]
(CA BHABANI PRASAD PADHI)

PARTNER
M NO. 069840

NIRMAN
ATPO- 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 31.03.2025

SCHEDULE OF OWN FUND

(Consolidated)

SCHEDULE NO - 12

Particular	Opening 01.04.2024		Net income transferred to General fund from I & E Acc		Expenditure out of Earlier year accumulation		Payable for expenses as on 31.03.2025	Own fund Closing Balance as on 31.03.2025	
	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)
Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-010125]	207,609.35	-	37,339.35	-	107,609.35	-	-	137,339.35	-
Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100002]	-	-	36,800.00	-	-	-	36,800.00	-	-
Consolidating a PLA to Conservation And Livelihood Prog - Rayagada and Nayagarh - [TID - 010087]	1,690,936.17	36,023.98	-	-	1,690,936.17	36,023.98	-	-	-
Sustainable resource management and enhanced livelihoods Prog - Nayagarh [BMZ 6623]-[TID- 010123]	246,000.04	1,511,351.40	82,897.06	-	246,000.04	1,511,351.40	-	-	-
Strengthening livelihood security of marginalized tribal and forest dwelling communities - Tumudibandha, Rayagada and Kalahandi [TID - 010127]	264,600.00	1,625,512.00	210,789.67	-	264,600.00	1,625,512.00	210,789.67	(0.00)	-
Economic Empowerment of Farmers through Collective Enterprise -Daspalla and Tumudibandha [TID - 010140]	3,610,820.50	-	196,728.44	-	3,160,820.50	-	198,878.00	447,850.44	-
Promotion of Sustainable Tribal Livelihoods in Central India (STL-2024) - [TID-010141]	2,692,310.30	-	(0.00)	-	2,692,310.30	-	-	-	-
Poultry development services training and distribution supported by SHIVA - [TID-010117]	-	1,884.07	48,079.81	-	-	1,884.07	43,985.00	4,094.81	-
SMART Skills for VWC- Kalyansingpur [TID-010136]	6,000.05	36,694.37	5,460.00	-	6,000.05	36,694.37	5,460.00	(0.00)	-
Ultra Poor Market Access Project (UPMA)- [TID - 010129]	31,100.00	190,977.32	2,342.00	-	31,100.00	190,977.32	2,800.00	(458.00)	-
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [010133]	135,000.00	829,632.49	30,000.00	-	135,000.00	829,632.49	30,000.00	0.00	-
Strengthening FPO for Farmers Empowerment - Kalyansingpur [TID - 010137]	21,300.00	131,107.48	16,500.00	-	21,300.00	131,107.48	16,500.00	-	-
Flexible funding to best serve their local communities [TID-010139]	93,600.00	574,656.02	87,552.97	-	-	574,656.02	7,221.00	913,931.97	-
NIRMAN FC General - [TID-10114]	1,311,526.21	-	(354,334.53)	-	-	-	1,071.00	956,120.68	-
Strengthening FPO for Farmers Empowerment-Kalyansingpur [TID-010147]	-	-	186,469.98	-	-	-	14,698.00	171,771.98	-
Smart Skills for Village Watershed Committee - Kalyansingpur [TID-010149]	-	-	170,573.44	-	-	-	3,900.00	166,673.44	-
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-010151]	-	-	796,398.15	-	-	-	29,977.00	766,421.15	-
Nirman General - [010111]	4,687,094.21	-	1,130,505.50	-	-	-	592,522.00	5,225,077.71	-
Grand Total	16,427,078.52	8,976,012.00	13,552,004.67	-	8,362,976.41	8,976,012.00	4,326,497.67	17,329,609.11	-

FOR NIRMAN

Prasant Mohanty
(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025

FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS



[Signature]
(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, 2025

SCHEDULE - 13
Amount in Rupees.

Assets Catagory	Opening Gross Fixed Assets Block	Addition during the Year	Sale/Write-off during the Year	Dep During the Year	Cumulative Depreciation	Net Fixed Assets
NL01_Land	180,750.00	-	-	1,300.00	-	180,750.00
NF03_Furniture & Fixture	859,309.65	199,934.00	-	65,868.00	310,632.65	748,611.00
NO04_Office Equipment	795,003.00	949,452.00	-	111,749.00	572,272.00	1,172,183.00
NC05_Computer & Accessories	3,317,553.30	802,140.00	-	808,950.00	2,568,731.30	1,550,962.00
NV06_Vehicle	2,464,114.83	-	-	191,017.00	1,148,043.83	1,316,071.00
NB07_Books	22,601.30	-	-	1,303.00	10,887.30	11,714.00
NP08_Plant and Mechinaries	111,040.00	-	-	4,764.00	84,953.00	26,087.00
NP09_Softwares	40,592.00	-	-	-	39,455.00	1,137.00
Total	7,790,964.08	1,951,526.00	-	1,184,951.00	4,734,975.08	5,007,515.00

FOR NIRMAN

Prasant Mohanty

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



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

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)
Special Prog for Millets -Kotagarh [TID 010035]	525,832.99	525,832.99	-
Special Prog. for Millets -Tumudibandha [TID-010066]	1,291,512.32	1,291,512.32	-
Special Prog. for Millets - Kalyansingpur [TID 010067]	645,393.77	645,393.77	-
Sitalamma Watershed Project - Kalyansingpur [TID-010100]	463,209.96	463,209.96	-
Special Prog. for Promotion of Integrated Farming (SPPIF) Tumudibandha - [TID - 010121]	361,636.95	361,636.95	-
Special Prog. for Millets -Daspalla [TID 010120]	290,855.23	290,855.23	-
Springset Programme -Nagapalli, Rayagada [TID - 010143]	(48,126.00)	(48,126.00)	-
Millets-Focused farming and Collective enterprise for farmers Empowerment -P1053[M-FACE-[TID-100001]	323,828.00	323,828.00	-
upscaling of pulses varieties, technologies, and seed-input-market systems - Keonjhar [TID -010115]	107,812.00	107,812.00	-
Mobile Connections to Promote Women's Economic Developments -NAGADA [TID - 010119]	(6,390.00)	(6,390.00)	-
Mpowered Scale Up Cluster Programme - Kalyansingpur - [TID-010131]	12,564.00	12,564.00	-
Rice Fallow Management -Deogarh, Bouda and Rayagada [TID-010132]	(482,236.00)	(482,236.00)	-
Intensive Agl Prog. Including Revival and Sustainable Intensification of Forgotten Crops - Keonjhar and Rayagada [TID -010134]	(12,563.00)	(12,563.00)	-
Intensification of Pulses and Oilseed - Jajpur-[TID-010135]	101,206.59	101,206.59	-
Rice Fallow Management - Baleswar [TID - 010138]	(47,176.00)	(47,176.00)	-
Rice Fallow Management - Deogarh [TID - 010142]	-	-	-
Developing a comprehensive community-led water management programme - Dasapalla [TID-010144]	5,387,229.00	5,387,229.00	-
Intensive Agriculture Programme Including Revival and Sustainable Intensification of Forgotten Crops,- [TID-010146]	878,965.02	878,965.02	-
Inclusive, informed and ecologically sound governance of natural resources and resilient livelihoods in Jharkhand/Odisha - [TID-010150]	374,348.00	374,348.00	-
Sustainable resource mgt. and enhanced livelihoods - Nayagarh (BMZ 6623 Local) [TID-010125]	37,339.35	37,339.35	-
Sustainable Conservation & Resource Management & Ecological Restoration - Deogarh, Kandhamal, Kandhamal and Daspalla [TID -100002]	36,800.00	36,800.00	-
Consolidating a PLA to Conservation And Livelihood Prog - Rayagada and Nayagarh - [TID - 010087]	-	-	-
Sustainable resource management and enhanced livelihoods Prog - Nayagarh (BMZ 6623) -[TID - 010123]	82,897.06	82,897.06	-
Strengthening livelihood security of marginalized tribal and forest dwelling communities - Tumudibandha, Rayagada and Kalahandi [TID - 010127]	210,789.67	210,789.67	-
Economic Empowerment of Farmers through Collective Enterprise -Daspalla and Tumudibandha [TID - 010140]	196,728.44	196,728.44	-
Promotion of Sustainable Tribal Livelihoods in Central India (STL-2024) - [TID-010141]	(0.00)	(0.00)	-
Poultry development services training and distribution supported by SHIVIA - [TID-010117]	48,079.81	48,079.81	-
SMART Skills for VWC - Kalyansingpur (TID-010136)	5,460.00	5,460.00	-
Ultra Poor Market Access Project (UPMA)- [TID - 010129]	2,342.00	2,342.00	-
STRONG Nutrition & Growth for Adolescent Girls & Young Women Programme. CR' Project Number : 411513 [010133]	30,000.00	30,000.00	-
Strengthening FPO for Farmers Empowerment - Kalyansingpur [TID - 010137]	16,500.00	16,500.00	-
Flexible funding to best serve their local communities [TID-010139]	827,552.97	827,552.97	-
NIRMAN FC General - [TID-10114]	(354,334.53)	(354,334.53)	-
Strengthening FPO for Farmers Empowerment-Kalyansingpur TID-010147]	186,469.98	186,469.98	-
Smart Skills for Village Watershed Committee - Kalyansingpur [TID-010149]	170,573.44	170,573.44	-
Consolidating a PLA to Conservation And Livelihood in Rayagada and Nayagarh [TID-010151]	796,398.15	796,398.15	-
Nirman General - [010111]	1,130,505.50	1,130,505.50	-
	13,592,004.67	13,592,004.67	-

FOR NIRMAN

Prasant Mohanty

(PRASANT MOHANTY)
EXECUTIVE DIRECTOR

Place : Bhubaneswar
Date: 10.09.2025



FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS

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

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2025.

A. SIGNIFICANT ACCOUNTING POLICIES

1. **Background:** NIRMAN is a leading grassroots organization of Odisha in India trusted for its low-profile and committed civil society services that it has been rendering since its inception. It works for livelihood improvement of indigenous people, smallholder farmers, and traditional fishers through conservation of bio-diversity, ecological agriculture, land tenure & sustainable management of natural resources. The loss of biodiversity poses a serious threat to the key resource base of the natural-resource dependent poor; and with its firm belief in the ability of the local community to preserve biodiversity and manage natural resources sustainably, NIRMAN has made constant efforts for the conservation of bio-diversity through its custodians – the farmers – who have nurtured crops & plants, livestock and fisheries for millennia. Its specific objective is to ensure sovereignty over seeds, soil, land, indigenous knowledge systems and natural resources all of which have been in a depleting state pushing its custodians in an apparently never ending resource crisis.
2. **Basis of Accounting:** The Accounts of NIRMAN are prepared under historical cost convention method and on-going concern concept. Items of Income and Expenses are accounted for on accrual basis unless for the cases where there is specific grant condition to make provision for the expenses and is as per the generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, where applicable, except otherwise stated.
3. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
 - a) Assets purchased during the year are charged to Income & Expenditure Account under the Capital Expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
 - b) Fixed Assets are shown as written down in the Balance Sheet, No Reevaluation was made during the Financial Year
 - c) Depreciation on depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962. The assets value after depreciation has been shown as Asset Fund in the Balance Sheet.
4. **Revenue Recognition:** Grants received from funding agencies are accounted for based on the terms of the Memorandum of Understanding (MoU) signed with the respective agencies. Accordingly, such grants are recorded in the books of accounts on a receipts basis.
5. **Foreign Contribution:** Foreign Contributions are accounted on the basis of the credit advice received from Bank.
6. **Restricted Project Grant:** The expenditure on projects taken up with the support of donor agencies is, as far as possible, incurred according to the plans and budgets agreed upon.
7. **FCRA Compliance:** The accounts prepared for submission under FCRA are compiled on a cash basis.
8. **Membership Fees:** Membership fees received during the year from its members has been accounted for on receipt basis
9. **Income and Expenditure Statement:** The Statement of Income and Expenditure has been prepared in accordance with the requirements of the Income Tax Act, 1961. It reflects expenditure incurred in the current year, excluding (a) expenses paid from previous years' accumulations and (b) payables accrued in the current year but not actually paid, while including expenses accrued in earlier years that were not claimed as application but were paid in the current year.

FIRM'S ICAI REGISTRATION NUMBER: 322810E
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Mobile: +91 9437230666
+91 9337011004

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rimadhawan@hotmail.com
rda.associatesbbsr@gmail.com
Website: www.rdaindia.com



- 10) **Income accumulated under section 11(2)** : Amounts accumulated / Set apart within the meaning of sec 11(2) shown separately in Balance Sheet under Own Fund
- 11) **Remuneration to Member**: Amount paid to Board Members as remuneration, if any, has been disclosed separately in the annexure to the Audit Report in the Form 10B.
- 12) **Income Taxes**: NIRMAN is registered under Section 12A of the Income Tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Society is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.
13. **Employee Benefit**: The organisation is registered with Employees Provident Fund Organisation (EPFO) and such EPF benefits has been provided to all eligible employees of the organisation. The organisation is registered with ESIC and such ESI benefits has been provided to all eligible employees of the organisation.

B. NOTE TO ACCOUNTS

1. Separate accounts are maintained for the gross receipts and payments of each Project. The Net receipts/surplus/deficit from such Project are transferred to the consolidated Receipts and Payments / Income and Expenditure Account.
2. One of the bank accounts has been inoperative. The Balances of the last year has been carry forward to the current year.
- 3) **Pending Legal Case/Contingent Liabilities**: There are no legal cases pending or initiated during the year either by any individual or organization against NIRMAN.
- 4) **The Organisation is registered under :**
 - a) Under section 12A under 01-Sub clause (i) of clause (ac) of sub -section (1) of the Income Tax Act, 1961 vide registration No - AAAAN2451PE20087 on dated 23.09.2021. The Organisation has submitted the Income Tax Return for the year 2023-24 before the due date.
 - b) Under Section 80G under 11-Clause (i) of first proviso to sub-section (5) of section 80G of the Income Tax Act 1961 vide registration No. AAAAN2451PF20218 on 23.09.2021. The Organisation has submitted the Income Tax Return for the year 2023-24 before the due date.
 - c) Foreign Contribution Regulation Act, 2010 vide registration no. - 105180027 with Ministry of Home Affairs to receive foreign contribution. The organisation has submitted the FCRA Return for the year 2023-24 before due date.
 - d) PAN of the Organization is AAAAN2451P
 - e) TAN of the Organization is BBNN00875A

For & On behalf:
FOR RDA & ASSOCIATES
CHARTERED ACCOUNTANTS
FR NO.: 0322810E



(CA BHABANI PRASAD PADHI)
PARTNER
M. NO.: 069840
UDIN - 25069840BMLFTF 6544



For & On behalf:
NIRMAN



PRASANT MOHANTY
EXECUTIVE DIRECTOR



Place: Bhubaneswar
Date: 10.09.2025