

# INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year  
2021-22

PAN	AAAAN5250A		
Name	NIRMAAN ORGANIZATION		
Address	1-98/9/3, FLAT NO.401,PLOT NO.3 , JAI HIND ENCLAVE , MADHAPUR , HYDERABAD , 36-Telangana , 91-India , 500081		
Status	AOP/BOI	Form Number	ITR-7
Filed u/s	139(1) - Return filed on or before due date	e-Filing Acknowledgement Number	632418190301221

Taxable Income and Tax details			
	Current Year business loss, if any	1	0
	Total Income		0
	Book Profit under MAT, where applicable	2	0
	Adjusted Total Income under AMT, where applicable	3	0
	Net tax payable	4	0
	Interest and Fee Payable	5	0
	Total tax, interest and Fee payable	6	0
	Taxes Paid	7	2,32,816
	(+)Tax Payable /(-)Refundable (6-7)	8	(-) 2,32,820
Distribution Tax details			
	Dividend Tax Payable	9	0
	Interest Payable	10	0
	Total Dividend tax and interest payable	11	0
	Taxes Paid	12	0
	(+)Tax Payable /(-)Refundable (11-12)	13	0
Accreted Income & Tax Detail			
	Accreted Income as per section 115TD	14	0
	Additional Tax payable u/s 115TD	15	0
	Interest payable u/s 115TE	16	0
	Additional Tax and interest payable	17	0
	Tax and interest paid	18	0
	(+)Tax Payable /(-)Refundable (17-18)	19	0

Income Tax Return submitted electronically on 30-12-2021 17:34:21 from IP address 10.1.219.49 and verified by MAYUR PATNALA having PAN ASWPP4590L on 30-12-2021 17:38:27 using Paper ITR-verification form generated through mode

System Generated

Barcode/QR Code



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**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

# FORM NO. 10B [See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions



We have examined the balance sheet of **NIRMAAN ORGANIZATIONAAAAN5250A** [name of the trust or institution] as at **31st March 2021** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed Institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below: --

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named Institution as at **31st March 2021** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31st March 2021**

The prescribed particulars are annexed hereto.

Name	LABISETTY PRAKASHAM
Membership Number	028129
Firm Registration Number	011569S
Date of Audit	24-Dec-2021
Place	183.82.149.155
Date	30-Dec-2021

## ANNEXURE

### STATEMENT OF PARTICULARS

#### I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year	₹ 4,32,30,097
2. Whether the Institution has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, -
3. Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust in part only for such purposes.	₹ 58,81,580
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No

Sl. No.	Details	Amount
	No Records Added	

5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	₹ 0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	No, -
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No, -, -
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No, -, -
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No, -, -
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No, -, -

## II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the Institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
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Sl. No.	Amount	Rate of interest charged (%)	Nature of security, if any.	Remarks
		No Records Added		

2.	Whether any land, building or other property of the Institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
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Sl. No.	Details of property	Amount of rent or compensation charged
	No Records Added	

3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
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Sl. No.	Detail	Amount
	No Records Added	

4. Whether the services of the Institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
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Sl. No.	Name of the Person	Amount of Remuneration/ Compensation	Remarks
		No Records Added	

5. Whether any share, security or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid	No
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Sl. No.	Name of the Person	Amount of Consideration paid	Remarks
		No Records Added	

6. Whether any share, security or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, give details thereof together with the consideration received	No
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Sl. No.	Name of the Person	Amount of Consideration received	Remarks
		No Records Added	

7. Whether any income or property of the Institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
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Sl. No.	Name of the Person	Income or value of property diverted	Remarks
No Records Added			

8. Whether the income or property of the Institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details No

Sl. No.	Name of the Person	Amount	Remarks
No Records Added			

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name of the concern	Address of the concern	Where the concern is a company	Number of Equity Shares	Number of Preferential Shares	Number of Sweat Equity Shares	Nominal value of the investment	Income from the investment	Whether the amount in col. 5 exceeded 5 per cent of the capital of the concern during the previous year
No Records Added									

Place

183.82.149.155

Date

30-Dec-2021

## NIRMAAN ORGANIZATION

### BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH, 2021

Liabilities	Schedule No	FCRA Funds	Indian Funds	Total	Assets	Schedule No.	FCRA Funds	Indian Funds	Total
Capital Fund	1	3,04,976.00	21,75,648.00	24,80,624	Fixed Assets	5	69,949.07	9,06,232.76	9,76,181.82
General Fund	2	41,82,053.55	-85,15,275.84	-43,33,222	<b>Current Assets</b>				
<b>Current Liabilities</b>					Deposits	6	27,00,000.00	65,00,000.00	92,00,000.00
Restricted Funds-Pending for Execution	3	80,72,855.00	6,12,40,818.45	6,93,13,673	Loans & Advances	7	-	20,33,150.00	20,33,150.00
Outstanding Liabilities	4	1,374.00	7,43,896.64	7,45,271	Cash In Hand		-	1,31,775.00	1,31,775.00
					Bank Accounts	8	97,91,309.57	4,14,77,036.19	5,12,68,345.76
					Other Current Assets	9	-	45,96,892.92	45,96,892.92
<b>Total</b>		<b>1,25,61,259</b>	<b>5,56,45,087</b>	<b>6,82,06,346</b>	<b>Total</b>		<b>1,25,61,259</b>	<b>5,56,45,087</b>	<b>6,82,06,346</b>

For NIRMAAN Organization

*Mayur Patnala*

Mayur Patnala  
Chief Functionary



Place: Hyderabad  
Date: 30-Dec-2021

For SPAD & Associates

Chartered Accountants

FRN: 011569S

*L. Prakasham*

L. Prakasham  
Partner

M.No: 028129



**NIRMAAN ORGANIZATION**

**INCOME AND EXPENDITURE A/C FOR THE YEAR ENDING 31ST MARCH,2021**

Expenditure	Schedule No	FCRA Funds	Indian Funds	Total	Income	Schedule No	FCRA Funds	Indian Funds	Total
Administration & Other Expenses	10	43,04,483	86,36,856.79	1,29,41,340	Central Administration Fund	13	28,45,475	2,24,17,312	2,52,62,787
Education Projects	11	15,06,724	75,59,415	90,66,139	Education Projects		12,71,345	1,11,15,595	1,23,86,940
Skill development & Entrepreneurship	12	-	3,38,864	3,38,864	Skill development & Entrepreneurship	14	-	-	-
Operation Sahaaya Projects		5,47,151	2,01,61,364	2,07,08,515	Operation Sahaaya Projects		57,80,131	42,97,938	1,00,78,069
Depreciation		22,972	1,52,266	1,75,238	Interest Income on Savings Bank A/c		-	7,14,566	7,14,566
					Interest on Fixed Deposits		2,45,435	46,701	2,92,136
					Other Income	15	2,00,003	1,77,175	3,77,178
Excess of Income over Expenditure		39,61,059	19,20,521	58,81,580					
<b>Total</b>		<b>1,03,42,389</b>	<b>3,87,69,287</b>	<b>4,91,11,676</b>	<b>Total</b>		<b>1,03,42,389</b>	<b>3,87,69,287</b>	<b>4,91,11,676</b>

For NIRMAAN Organization

*Mayur*  
Mayur Patnala  
Chief Functionary



Place: Hyderabad  
Date: 30-Dec-2021

For SPAD & Associates  
Chartered Accountants  
FRN: 011569S



*L. Prakasham*

L. Prakasham  
Partner  
M.No: 028129

**NIRMAAN ORGANIZATION**

**RECEIPTS AND PAYMENTS A/C FOR THE YEAR ENDING 31 MARCH 2021**

Receipts	Schedule No	FCRA Funds	Indian Funds	Total	Payments	Schedule No	FCRA Funds	Indian Funds	Total
<b>Opening Balance</b>									
Bank Accounts		99,86,997	3,16,72,752	4,16,59,749	Duties & Taxes			-	-
Cash-in-hand		86,715	1,04,640	1,91,355	Audit Fee		-	54,732	54,732
<b>Restricted Funds</b>					Provisions(Salary, Rent & Vendors...,etc)		1,21,978	55,61,493	56,83,471
Education Projects		1,07,21,383	6,49,28,275	7,56,49,658	<b>Restricted Funds</b>				
Skill Development & Entrepreneurship	16	-	2,88,35,347	2,88,35,347	Education Projects	21	58,52,930	4,46,10,212	5,04,63,142
Operation Sahaaya Projects		2,95,82,153	74,38,000	3,70,20,153	Skill Development & Entrepreneurship	22	76,91,081	3,03,43,783	3,80,34,864
Deposits Received on Maturity	17	50,00,000	67,00,000	1,17,00,000	Operation Sahaaya Projects		2,78,72,007	1,02,53,800	3,81,25,807
Loans & Advances	18	-	11,49,982	11,49,982	Deposits with Banks	23	50,00,000	1,15,00,000	1,65,00,000
Income Tax Refund		-	1,03,075	1,03,075	Loans & Advances	24	-	12,56,902	12,56,902
Unrestricted Funds	19	70,51,476	3,32,44,727	4,02,96,203	Other Current Assets		-	2,18,537	2,18,537
Interest Income on Savings Bank A/c		-	7,14,566	7,14,566	<b>Unrestricted Funds</b>				
Interest on Income Tax		-	5,675	5,675	Education Projects	25	15,06,724	74,99,415	90,06,139
Interest on Fixed Deposits		89,933	38,330	1,28,263	Skill Development & Entrepreneurship	26	-	2,13,864	2,13,864
Other Income	20	2,00,003	4,15,752	6,15,755	Fixed Assets		-	36,176	36,176
Restricted Fund Receivable (F.Y 2019-20)		-	27,70,851	27,70,851	Administration & Other Expenses	27	43,26,801	83,23,365	1,26,50,167
					Operation Sahaaya Projects	28	5,55,829	1,66,40,882	1,71,96,711
					<b>Closing Balance</b>				
					Bank Accounts	29	97,91,310	4,14,77,036	5,12,68,346
					Cash-in-hand		-	1,31,775	1,31,775
<b>Total</b>		<b>6,27,18,660</b>	<b>17,81,21,973</b>	<b>24,08,40,633</b>	<b>Total</b>		<b>6,27,18,660</b>	<b>17,81,21,973</b>	<b>24,08,40,633</b>

For NIRMAAN Organization

*Mayur*  
Mayur Patnala  
Chief Functionary



Place: Hyderabad  
Date: 29-Dec-2021

For SPAD & Associates  
Chartered Accountants  
FRN: 011569S



*L. Prakasham*  
L. Prakasham  
Partner  
M.No: 028129



**NIRMAAN Organization**

**Depreciation for the Year Ending 31st March 2021**

Asset Group	Rate	WDV as on 01/04/2020		Addition				Deduction		Total		Dep for the Year		WDV as on 31/03/2021	
		FCRA Funds	Indian Funds	More than 180 Days		Less than 180 Days		FCRA Funds	Indian Funds	FCRA Funds	Indian Funds	FCRA Funds	Indian Funds	FCRA Funds	Indian Funds
				FCRA Funds	Indian Funds	FCRA Funds	Indian Funds								
Furniture	10%	47,322	4,01,486	-	-	-	15,276	-	-	47,322	4,16,762	4,732	40,912	42,590	3,75,850
Computers	40%	45,599	56,193	-	-	-	20,900	-	-	45,599	77,093	18,240	26,657	27,360	50,436
Office Equipment	15%	-	5,64,644	-	-	-	-	-	-	-	5,64,644	-	84,697	-	4,79,947
<b>Total</b>		<b>92,921</b>	<b>10,22,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,176</b>	<b>-</b>	<b>-</b>	<b>92,921</b>	<b>10,58,499</b>	<b>22,972</b>	<b>1,52,266</b>	<b>69,949</b>	<b>9,06,233</b>

For NIRMAAN Organization

*Mayur*

Mayur Patnala  
Chief Functionary



Place: Hyderabad  
Date: 30-Dec-2021

For SPAD & Associates  
Chartered Accountants  
FRN: 011569S



*L. Prakasham*

L. Prakasham  
Partner  
M.No: 028129

Schedule No.	Particulars	FCRA Funds	Indian Funds
1	<b>Capital Fund</b> Closing Capital	3,04,976	21,75,648
2	<b>General Fund</b> Amount Brought forward Current Year Surplus / Deficit	2,20,995 39,61,059	-1,04,35,797 19,20,521
		<b>41,82,054</b>	<b>-85,15,276</b>
3	<b><u>Restricted Funds-Pending for Execution</u></b> <b><u>Foreign Restricted Funds</u></b> 1.Disruptive Digital Intervention (DDI) & School Adoption Program (SAP) 2.Vidya Help Line (VHL)	44,15,801 20,45,757	
	<b><u>Indian Restricted Funds</u></b> Adoption Program (SAP) 2.Vidya Help Line 3.Youth Skill Development 4.Vocational Training Center 5.Sustainable Livelihoods to Farmers 6.Youth Employment Program-TMF		2,95,34,135 1,42,18,850 99,54,275 68,57,512 6,48,459 27,588
	<b><u>Operation Sahaaya Projects</u></b> 1. Flood Relief & Rehabilitation	16,11,297	
		<b>80,72,855</b>	<b>6,12,40,818</b>
4	<b><u>Current Liabilities</u></b> Statutory Dues payable Rent Payable Advance Payables SPAD& Associates Other Provisions		87,663 69,188 62,223 1,77,000 3,47,823
		1,374	
		<b>1,374</b>	<b>7,43,897</b>



	<u>Particulars</u>	<b>FCRA Funds</b>	<b>Indian Funds</b>
6	<b>Current Assets</b>		
	<b>Deposits</b>		
	HDFC FD No: 50300452173650		10,00,000
	HDFC FD No: 50300457158174		10,00,000
	HDFC FD No: 50300486827306		10,00,000
	HDFC FD No: 50300486828196		10,00,000
	HDFC FD No: 50300486829210		10,00,000
	HDFC FD No: 50300486833157		10,00,000
	HDFC FD No: 50300452164960		5,00,000
	SBI FD 38445379998	10,00,000	-
	SBI FD 38445386973	10,00,000	-
SBI FD 39010325394	7,00,000	-	
	<b>27,00,000</b>	<b>65,00,000</b>	
7	<b>Loans &amp; Advances (Asset)</b>		
	Rental Deposits		17,24,100
	Advance Salaries		2,85,050
	Advance Vendors		24,000
		-	<b>20,33,150</b>



No.	Particulars	FCRA Funds	Indian Funds
<b>8</b>	<b>Bank Accounts</b>		
	Bank of Baroda-0039 -Dantewada Project A/c		2,04,760
	FCRA-ICICI-Fund Utilization-Educational Dept A/c	7,28,590	
	FCRA-ICICI-Fund Utilization-Livelihood Dept A/c	5,35,018	
	HDFC-Lakadi-Ka-Pool A/c No.0336		43,74,162
	ICICI Bank - YEP - A/c 0052		2,66,137
	ICICI Bank Salary A/c 0092		-
	ICICI Central A/c - 35372		3,34,67,847
	ICICI-21-Educational Dept A/C		5,93,758
	ICICI-73-Livelihood Dept A/C		2,89,663
	ICICI-75-Bangalore A/C		4,807
	ICICI-Pilani-Bkbiet A/c No-1212		32,716
	SBH FCRA A/c No. 51769	85,27,701	
	SBI-Bits-Hyderabad A/c No.4241		89,833
	SBI-Goa A/c No.3979		4,26,884
	SBI-Pilani A/c No.6854		17,26,469
		<b>97,91,310</b>	<b>4,14,77,036</b>
<b>9</b>	<b>Other Current Assets</b>		
	TDS Receivables - FY 2010-11		1,179
	TDS Receivables - FY 2011-12		1,779
	TDS Receivables - FY 2013-14		15,328
	TDS Receivables - FY 2014-15		67,315
	TDS Receivables - FY 2018-19		4,44,786
	TDS Receivables - FY 2019-20		4,61,804
	TDS Receivables - FY 2020-21		2,32,817
	Restricted Grants Receivable		29,65,522
	Amount receivable from Latha kumari		69,600
	Accrued Interest on FD		1,43,834
	Health Insurance Premium-Employees Contribution		1,92,930
		-	<b>45,96,893</b>



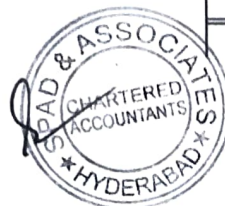
Schedule No	Particulars	FCRA Funds	Indian Funds
<b>10</b>	<b>Administration &amp; Other Expenses</b>		
	Audit Fees	-	2,31,732
	Bank Charges		93,963
	Campaign Expenses		69,328
	Rent	6,06,973.00	3,54,958
	Salaries & Wages	33,61,724.39	68,40,333
	Telephone & Internet Expenses	31,206.98	56,044
	Electricity charges	3,703.00	31,203
	Printing and Stationery	20,784.00	82,877
	Travelling Expenses	16,833.00	2,99,927
	Fuel Expenses	1,65,640.00	31,148
	Repairs & Maintenance	41,903.00	3,12,658
	Professional Fees		1,42,788
	Software Expenses		37,087
	Miscellaneous Expenses	55,716.00	52,811
		<b>43,04,483.37</b>	<b>86,36,856.79</b>
<b>11</b>	<b>Education Projects</b>		
	<b>Education Projects</b>		
	1.Disruptive Digital Intervention (DDI) & School Adoption Program (SAP)	1,18,436	42,58,461
	2.Vidya Help Line	10,83,378	25,80,770
	3.BITS student chapter activities Exp		95,724
	4.Scholarship Program Expense	3,04,910	6,24,460
		<b>15,06,724</b>	<b>75,59,415</b>
<b>12</b>	<b>Skill development &amp; Entrepreneurship</b>		
	1.Vocational Training Center & TOH		3,38,864
	2.BITS student chapter activities Exp		-
		-	<b>3,38,864</b>
<b>13</b>	<b>Administration Fund</b>		
	General Donations		1,79,08,912
	Projects Implementaion Fund	28,45,475	45,08,400
		<b>28,45,475</b>	<b>2,24,17,312</b>
<b>14</b>	<b>Non-Specific Project Funds</b>		
	Education Projects	12,71,345	1,11,15,595
	Skill development & Entrepreneurship		
	Operation Sahaaya Projects		
	Covid-19	57,80,131	21,48,692
	Floods		21,49,246
		<b>57,80,131</b>	<b>42,97,938</b>
<b>15</b>	<b>Other Income</b>		
	Miscellaneous Collections	2,00,003	1,71,500
	Interest on Income Tax		5,675
	Other Income		-
		<b>2,00,003</b>	<b>1,77,175</b>



Schedule No	Particulars	FCRA Funds	Indian Funds
16	<b><u>Restricted Funds</u></b>		
	<b><u>Education Projects</u></b>		
	1.Disruptive Digital Intervention (DDI) & School Adoption Program (SAP) & Digital Devices	92,66,383	4,74,09,985
	2.Vidya Help Line	14,55,000	1,75,18,290
		<b>1,07,21,383</b>	<b>6,49,28,275</b>
	<b><u>Skill Development &amp; Entrepreneurship</u></b>		
	1.Youth Skill Development	-	89,49,727
	2.Vocational Training Center	-	92,67,200
	3.Sustainable Livelihoods to Farmers		80,00,000
	4.National Digital Literacy Mission (NDLM)		1,28,985
	5.Youth Employment Program-TMF		24,89,435
		-	<b>2,88,35,347</b>
	<b><u>Operation Sahaaya Projects</u></b>		
	1. Covid-19 Relief & Rehabilitation	2,89,82,153	33,00,000
	2. Floods Relief & Rehabilitation	6,00,000	41,38,000
		<b>2,95,82,153</b>	<b>74,38,000</b>
17	<b><u>Deposits received on maturity</u></b>		
	HDFC FD No: 50300436317250		15,00,000
	HDFC FD No: 50300436318036		5,00,000
	HDFC FD No: 50300436318980		10,00,000
	HDFC FD No: 50300436319612		10,00,000
	HDFC FD No: 50300452171812		10,00,000
	Earnest Money Deposit (EMD)		17,00,000
	ICICI FD No: 004010130099	50,00,000	
		<b>50,00,000</b>	<b>67,00,000</b>
18	<b><u>Loans &amp; Advances</u></b>		
	Rental Deposits		24,130
	Advance Salaries		4,15,137
	Advance Vendors		7,10,715
		-	<b>11,49,982</b>
19	<b><u>Unrestricted Funds</u></b>		
	Education Project	12,71,345	1,09,25,917
	Skill Development & Entrepreneurship		
	Operation Sahaaya Projects	57,80,131	44,09,898
	General Donations		1,79,08,912
		<b>70,51,476</b>	<b>3,32,44,727</b>
20	<b><u>Other Income</u></b>		
	Revenue Generation by voluntary contribution		-
	Miscellaneous Collection	2,00,003	1,74,008
	Other Receipts		2,41,744
		<b>2,00,003</b>	<b>4,15,752</b>
21	<b><u>Restricted - Projects Expenditure</u></b>		
	<b><u>Education Projects</u></b>		
	1.Disruptive Digital Intervention (DDI) & School Adoption Program (SAP) & Digital Devices	37,03,347	2,72,91,529
	2.Vidya Help Line	21,49,583	1,73,18,683
		<b>58,52,930</b>	<b>4,46,10,212</b>



Schedule No	Particulars	FCRA Funds	Indian Funds
22	<b><u>Skill Development &amp; Entrepreneurship</u></b>		
	1.Youth Skill Development	7691080.7	34,03,359
	2.Vocational Training Center	-	1,61,63,017
	3.Sustainable Livelihoods to Farmers	-	77,72,298
	4.National Digital Literacy Mission (NDLM)	-	65,115
	5.Youth Employment Program-TMF	-	29,39,994
		<b>76,91,081</b>	<b>3,03,43,783</b>
	<b><u>Operation Sahaaya Projects</u></b>		
	1.Flood Relief & Rehabilitation	<b>13,67,704</b>	42,40,312
	2. Covid-19 Relief & Rehabilitation	<b>2,65,04,303</b>	<b>60,13,488</b>
	<b>2,78,72,007</b>	<b>1,02,53,800</b>	
23	<b><u>Deposits</u></b>		
	ICICI FCRA FD No: 004010130099	50,00,000	-
	HDFC FD No: 50300436317250	-	15,00,000
	HDFC FD No: 50300436318036	-	5,00,000
	HDFC FD No: 50300436318980	-	10,00,000
	HDFC FD No: 50300436319612	-	10,00,000
	HDFC FD No: 50300452171812	-	10,00,000
	HDFC FD No: 50300452173650	-	10,00,000
	HDFC FD No: 50300457158174	-	10,00,000
	HDFC FD No: 50300486827306	-	10,00,000
	HDFC FD No: 50300486828196	-	10,00,000
	HDFC FD No: 50300486829210	-	10,00,000
	HDFC FD No: 50300486833157	-	10,00,000
	HDFC FD No: 50300452164960	-	5,00,000
	<b>50,00,000</b>	<b>1,15,00,000</b>	
24	<b><u>Loans &amp; Advances (Asset)</u></b>		
	Advance Salaries	-	3,96,187
	Advance Vendors	-	7,10,715
	Project Advances	-	1,50,000
	-	<b>12,56,902</b>	
25	<b><u>Education Projects</u></b>		
	1.School Adoption Program	1,18,436	43,54,185
	2.Vidya Help Line	10,83,378	25,20,770
	3.BITS student chapter activities Exp	-	-
	4.Scholarship Program Expenses	3,04,910	6,24,460
	<b>15,06,724</b>	<b>74,99,415</b>	
26	<b><u>Livelihood Projects</u></b>		
	1.Vocational Training Center & TOH	-	2,13,864
	-	<b>2,13,864</b>	



Schedule No	Particulars	FCRA Funds	Indian Funds
27	<b><u>Administration &amp; Other Expenses</u></b>		
	Bank Charges		93,963
	Campaign Expenses		69,330
	Rent	6,06,973	3,46,958
	Salaries & Wages	33,61,724	67,88,889
	Telephone & Internet Expenses	31,207	56,044
	Electricity charges	3,703	31,203
	Printing and Stationery	20,784	82,877
	Travelling Expenses	16,833	2,99,927
	Fuel Expenses	1,65,640	31,148
	Repairs & Maintenance	64,221	290339.91
	Professional Fees		142788
	Software Expenses		37,087
	Miscellaneous Expenses	55,716	52,811
		<b>43,26,801</b>	<b>83,23,365</b>
28	<b><u>Operation Sahaaya Projects</u></b>		
	1. Covid-19 Relief & Rehabilitation	5,55,829	1,52,35,984
	2. Flood Relief & Rehabilitation		14,04,898
		<b>5,55,829</b>	<b>1,66,40,882</b>
29	<b><u>Bank Accounts</u></b>		
	SBI FCRA A/c No. 51769	85,27,701	
	ICICI-FCRA Fund Utilization-Educational Dept A/c	5,35,018	
	ICICI-FCRA Fund Utilization-Livelihood Dept A/c	7,28,590	
	HDFC-Lakadi-Ka-Pool A/c No.0336		43,74,162
	ICICI Central A/c - 35372		3,34,67,847
	ICICI-21-Educational Dept A/C		5,93,758
	ICICI-73-Livelihood Dept A/C		2,89,663
	ICICI-75-Bangalore A/C		4,807
	ICICI Bank - YEP - A/c 0052		2,66,137
	SBI-Pilani A/c No.6854		17,26,469
	SBI-Bits-Hyderabad A/c No.4241		89,833
	ICICI-Pilani-Bkbiet A/c No-1212		32,716
	SBI-Goa A/c No.3979		4,26,884
	Bank of Baroda-0039 -Dantewada Project A/c		2,04,760
		<b>97,91,310</b>	<b>4,14,77,036</b>





## NOTES FORMING PART OF ACCOUNT

### 1. Organizational Status

Nirmaan Organization is a Society registered under the Societies Registration Act, 1860 vide registration certificate .S.O.C No. 1119 of 2007 main object of the society is to work towards To achieve a knowledge driven and economically empowered society .The society has been granted an exemption under section 12A of the income tax Act, 1961 valid until 31/3/2027 (Approval no- AAAAN5250AE20214). Further, the society has been registered under the foreign contribution (regulation) Act, 1976 for carrying out activities of social nature with registration no. 010220268 vide letter no. II/21022/61(0052)/2021-FCRA-II. Dated 22-Nov-2012 which has been renewed for a period of 5 years with effect from 16-11-2017.

### 2. Significant Accounting Policies

#### A. Basis of Preparation of financial statements

The Financial statement of the Society have been prepared under the historical cost convention and cash basis of accounting i.e. income is recorded when cash is received, and expenses are recorded when cash is paid out.

In the income and expenditure account and receipts and payments account expenses are reported according to following functional classification:

1. Skill development and Entrepreneurship.
2. Sustainable Farming
3. Education
4. Operation Sahaaya projects:
  - A) Covid-19 Relief & Rehabilitation
  - B) Floods Relief & Rehabilitation
5. Administration

B. The Society refunds the unutilized contributions to the respective funding agencies/parties.

#### C. Fixed Assets

Fixed assets are stated at historical cost less depreciation. The cost of fixed assets includes taxes, duties, freight and other incidental expenditure related to acquisition and installation

#### D. Depreciation

Depreciation on fixed assets is charged at the rates prescribed by income tax act on written down value method.

#### E.Accounting for taxes on income:

Accounting for taxes on income is not applicable to this society as this society's income is exempt under the income tax act 1961.



### 3. Unrestricted Funds

#### A. General Fund

General funds are unrestricted funds which neither have any restriction on their use nor have been designated for any specific purposes as they are available for use at the discretion of management in furtherance of objectives of the Society.

The balance, if any, in the income and expenditure account i.e., surplus / (deficit) is transferred to this fund.

#### 4. Restricted Funds

Restricted funds include funds received from contributors with specified directions and unutilized at the end of year are shown as liability.

5. The figures for the previous year have been regrouped or rearranged where ever considered necessary to confirm the current year classification.

6. Foreign currency transactions are recorded using the exchange rates prevailing on the dates of the respective transactions.

7. Funds received at the yearend for future projects, are shown as liability.

#### 8. Others:

1. As per the donor terms and condition we have collected the nominal fee INR 69,600 from the students who are trained the in the Vizag TMF Smart center. The same amount is shown as receivable from Latha Kumar, which was deposited in her personal account.
2. We took the Group health Insurance policy premium for the employees of which 50% is to be recoverable from them.
3. We have generated the small amount through products are made by women beneficiaries whom we have trained in Nirmaan Organization shown as Miscellaneous Collection
4. Donation receivable:

The amount shown under this head represents the amount payable by the Donors, as agreed by them.

For **SPAD & ASSOCIATES**  
CHARTERED ACCOUNTANTS

  
L. PRAKASHAM  
Partner

M-N 28129

Maymp

