

**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  
**2022-23**

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	792402371071122
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	3,33,292
(+)Tax Payable /(-)Refundable (6-7)	8	(-) 3,33,290	
Accreted Income & Tax Detail	Accreted Income as per section 115TD	9	0
	Additional Tax payable u/s 115TD	10	0
	Interest payable u/s 115TE	11	0
	Additional Tax and interest payable	12	0
	Tax and interest paid	13	0
	(+)Tax Payable /(-)Refundable (17-18)	14	0

This return has been digitally signed by MAYUR PATNALA in the capacity of Others having PAN ASWPP4590L from IP address 49.205.234.43 on 07-Nov-2022

DSC SI. No. & Issuer 4209623 & 23089262CN=e-Mudhra Sub CA for Class 3 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN

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AAAAN5250A07792402371071122089BBF4DD7E58C01099E4CDA005968DEF5A30629

**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



Acknowledgement Number -792390480071122

We have examined the balance sheet of **NIRMAAN ORGANIZATION AAAAN5250A** [name of the trust or institution] as at **31st March 2022** 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 2022** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31st March 2022**

The prescribed particulars are annexed hereto.

Name	LABISETTY PRAKASHAM
Membership Number	028129
Firm Registration Number	0011569S
Date of Audit Report	07-Nov-2022
Place	49.205.234.43
Date	07-Nov-2022

## 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	₹ 77,56,84,191
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 wholly for such purposes.	₹ 4,66,82,952
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
--	----

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

Total (Nominal value of the investment) 0

Total (Income from the investment) 0

Place 49.205.234.43

Date 07-Nov-2022

Acknowledgement Number - 792390480071122

This form has been digitally signed by LABISETTY PRAKASHAM having PAN ABKPP2407P from IP Address 49.205.234.43 on 07-Nov-2022 08:22:36 PM  
Dsc SI No and issuer 20583038CN=e-Mudhra Sub CA for Class 3 Individual 2014,C=IN,O=eMudhra Consumer Services Limited,OU=Certifying Authority

**NIRMAAN ORGANIZATION**

**BALANCE SHEET FOR THE YEAR ENDING 31ST MARCH, 2022**

Liabilities	Schedule No	FCRA Funds	Indian Funds	Total	Assets	Schedule No.	FCRA Funds	Indian Funds	Total
Capital Fund	1	3,04,976	21,75,648	24,80,624	Fixed Assets	5	54,746	12,21,936	12,76,682
General Fund	2	2,86,74,469	1,36,75,261	4,23,49,730	<b>Current Assets</b>				
<b>Current Liabilities</b>					Deposits	6	1,78,15,564	-	1,78,15,564
Restricted Funds-Pending for Execution	3	1,74,94,748	5,98,00,141	7,72,94,889	Loans & Advances	7	-	53,19,333	53,19,333
Outstanding Liabilities	4	-	13,66,037	13,66,037	Cash In Hand		-	2,95,959	2,95,959
					Bank Accounts	8	1,85,83,436	6,57,76,310	9,43,59,746
					Other Current Assets	9	20,446	44,03,550	44,23,996
<b>Total</b>		<b>4,64,74,193</b>	<b>7,70,17,087</b>	<b>12,34,91,280</b>	<b>Total</b>		<b>4,64,74,193</b>	<b>7,70,17,088</b>	<b>12,34,91,280</b>

For NIRMAAN Organization

*Mayur*  
Mayur Patnala  
Chief Functionary



Place: Hyderabad  
Date: 07-Nov-2022

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,2022**

Expenditure	Schedule No	FCRA Funds	Indian Funds	Total	Income	Schedule No	FCRA Funds	Indian Funds	Total
Administration & Other Expenses	10	77,29,031	1,16,94,465	1,94,23,496	Grants received from Companies under CSR	15	2,81,26,258	41,11,79,131	43,93,05,389
Education Projects	11	1,47,79,533	12,42,09,375	13,89,88,908	Grants received from Governement	16	-	1,26,32,283	1,26,32,283
Health Initiatives	12	24,36,79,371	28,88,67,981	53,25,47,353	Other Specific Grants	17	17,54,86,418	3,28,50,827	20,83,37,245
Operation Sahaaya Projects	13	2,98,36,850	77,51,779	3,75,88,629	Voluntary contributions	18	11,91,24,287	4,03,08,424	15,94,32,711
Skill development & Entrepreneurship	14	22,04,560	4,47,10,925	4,69,15,485	Interest Income on Savings Bank A/c		-	19,20,767	19,20,767
Depreciation		15,203	2,05,118	2,20,321	Interest on Fixed Deposits			4,35,178	4,35,178
Excess of Income over Expenditure		2,44,92,415	2,22,76,137	4,67,68,553	Other Income	19	-	3,89,171	3,89,171
<b>Total</b>		<b>32,27,36,963</b>	<b>49,97,15,781</b>	<b>82,24,52,744</b>	<b>Total</b>		<b>32,27,36,963</b>	<b>49,97,15,781</b>	<b>82,24,52,744</b>

For NIRMAAN Organization

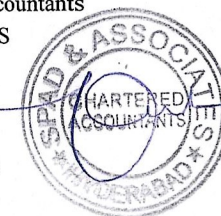
*Mayur*  
Mayur Patnala  
Chief Functionary



Place: Hyderabad  
Date: 07-Nov-2022

For SPAD & Associates  
Chartered Accountants  
FRN: 011569S

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



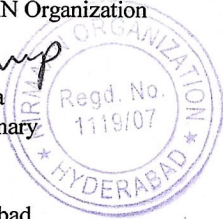
**NIRMAAN ORGANIZATION**

**RECEIPTS AND PAYMENTS A/C FOR THE YEAR ENDING 31 MARCH 2022**

Receipts	Schedule No	FCRA Funds	Indian Funds	Total	Payments	Schedule No	FCRA Funds	Indian Funds	Total
<b>Opening Balance</b>					<b>Projects</b>				
Bank Accounts		97,91,310	4,14,77,036	5,12,68,346	Education Projects	28	1,47,72,128	12,39,03,252	13,86,75,380
Cash-in-hand		-	1,31,775	1,31,775	Health Initiatives	29	24,36,29,372	27,81,26,033	52,17,55,405
<b>Projects</b>					Skill Development & Entrepreneurship	30	22,04,560	4,46,55,076	4,68,59,636
Education Projects	20	1,16,20,819	13,30,50,941	14,46,71,760	Oparation Sahaaya Projects	31	4,00,50,113	77,51,779	4,78,01,892
Health Initiatives	21	32,08,82,398	27,56,66,943	59,65,49,341	Deposits with Banks		1,50,00,000	-	1,50,00,000
Skill Development & Entrepreneurship	22	1,16,989	4,52,87,619	4,54,04,608	Loans & Advances			71,27,707	71,27,707
Oparation Sahaaya Projects	23	67,54,704	1,53,58,528	2,21,13,232	Other Current Assets		35,649	78,776	1,14,425
General Fund & Administration Fund	24	32,43,182	1,93,21,391	2,25,64,573	Fixed Assets		-	5,20,821	5,20,821
Deposits Received on Maturity	25	-	65,00,000	65,00,000	Unspent Amount Returned		-	36,14,670	36,14,670
Loans & Advances	26	-	38,73,796	38,73,796	Administration & Other Expenses	32	81,34,145	1,15,22,865	1,96,57,010
Income Tax Refund			4,61,804	4,61,804	<b>Closing Balance</b>				
Interest Income on Savings Bank A/c		-	19,20,767	19,20,767	Bank Accounts	33	2,85,83,436	6,57,76,313	9,43,59,749
Interest on Income Tax			40,787	40,787	Cash-in-hand			2,95,954	2,95,954
Interest on Fixed Deposits			1,15,839	1,15,839					
Other Income	27	-	1,66,020	1,66,020					
<b>Total</b>		<b>35,24,09,402</b>	<b>54,33,73,246</b>	<b>89,57,82,648</b>	<b>Total</b>		<b>35,24,09,403</b>	<b>54,33,73,246</b>	<b>89,57,82,649</b>

For NIRMAAN Organization

*Mayur*  
Mayur Patnala  
Chief Functionary



Place: Hyderabad  
Date: 07-Nov-2022

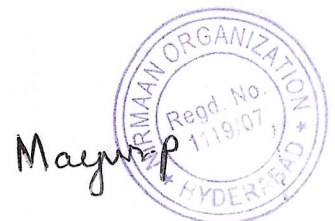
For SIAD & Associates  
Chartered Accountants  
FRN: 011569S

*L. Pratasham*  
L. Pratasham  
Partne  
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	41,82,054	-85,15,275
	Less-Refund Adjustment	2,44,92,415	2,22,76,137
		-	-85,601
		<b>2,86,74,469</b>	<b>1,36,75,261</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)	34,05,798	
	2.Vidya Help Line (VHL)	13,61,277	
	3.Covid -19	1,27,27,673	
	<b><u>Indian Restricted Funds</u></b>		
	1.Disruptive Digital Intervention (DDI) & School Adoption Program (SAP)		3,99,21,650
	2.Vidya Help Line		81,72,555
	3.Youth Skill Development		19,80,971
	4.Vocational Training Center		10,02,063
	5.Sustainable Livelihoods to Farmers		-
	6.Youth Employment Program-TMF		-
	<b><u>Operation Sahaaya Projects</u></b>		
	1. COVID Relief & Rehabilitation	-	87,22,902
		<b>1,74,94,748</b>	<b>5,98,00,141</b>
4	<b><u>Current Liabilities</u></b>		
	Statutory Dues payable		67,689
	Rent Payable		1,16,171
	Sundry Creditors		6,68,372
	Advance Payables		-
	SPAD& Associates		-
	Other Provisions		5,13,805
		-	<b>13,66,037</b>



Mayur

<u>Particulars</u>		FCRA Funds	Indian Funds
<b>Current Assets</b>			
6	<b>Deposits</b>		
	SBI FD 38445379998	10,00,000	-
	SBI FD 38445386973	10,00,000	-
	SBI FD 40521448226	50,57,865	
	SBI FD 40706005884	1,00,57,699	
	SBI FD 39010325394	7,00,000	-
		<b>1,78,15,564</b>	-
7	<b>Loans &amp; Advances (Asset)</b>		
	Rental Deposits		15,95,750
	Advance Salaries		10,26,793
	Advance Vendors		26,96,790
		-	<b>53,19,333</b>

**Schedule**

No.	Particulars	FCRA Funds	Indian Funds
8	<b>Bank Accounts</b>		
	Bank of Baroda-0039 -Dantewada Project A/c		5,02,314
	FCRA-ICICI-Fund Utilization-Educational Dept A/c	4,001 -	
	FCRA-ICICI-Fund Utilization-Livelihood Dept A/c	11,939 -	
	HDFC-Lakadi-Ka-Pool A/c No.0336		69,35,053
	ICICI Bank - YEP - A/c 0052		5,49,193
	ICICI Bank Salary A/c 0092		-
	ICICI Central A/c - 35372		5,61,42,803
	ICICI-73-Educational Dept A/C		13,621
	ICICI-21-Livelihood Dept A/C		1,47,987
	ICICI-75-Bangalore A/C		4,807
	ICICI-Pilani-Bkbiet A/c No-1212		32,716
	SBH FCRA A/c No. 51769	48,83,824	
	SBI-Bits-Hyderabad A/c No.4241		90,384
	SBI-FCRA - New Delhi - 3824	2,36,83,672	
	SBI-Goa A/c No.3979		4,26,884
	SBI-Pilani A/c No.6854		9,30,548
		<b>2,85,83,436</b>	<b>6,57,76,310</b>



Mayur

**NIRMAAN Organization**

**Depreciation for the Year Ending 31st March 2022**

Asset Group	Rate	WDV as on 01/04/2021		Addition				Deduction		Total		Dep for the Year		WDV as on 31/03/2022	
		FCRA Funds	Indian Funds	More than 180		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%	42,590	3,75,850	-	89,621	-	1,10,861	-	-	42,590	5,76,332	4,259	52,090	38,331	5,24,241
Computers	40%	27,360	50,436	-	-	-	2,94,690	-	-	27,360	3,45,126	10,944	79,112	16,416	2,66,013
Office Equipment	15%	-	4,79,947	-	-	-	25,649	-	-	-	5,05,596	-	73,916	-	4,31,681
<b>Total</b>		<b>69,949</b>	<b>9,06,233</b>	<b>-</b>	<b>89,621</b>	<b>-</b>	<b>4,31,200</b>	<b>-</b>	<b>-</b>	<b>69,949</b>	<b>14,27,054</b>	<b>15,203</b>	<b>2,05,118</b>	<b>54,746</b>	<b>12,21,936</b>

For NIRMAAN Organization

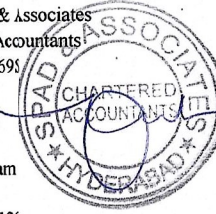
*Mayur*  
Mayur Patil  
Chief Functionary



Place: Hyderabad  
Date: 07-Nov-2022

For SPAD & Associates  
Chartered Accountants  
FRN: 011569

*L. Prakasham*  
L. Prakasham  
Partner  
M.No: 028125

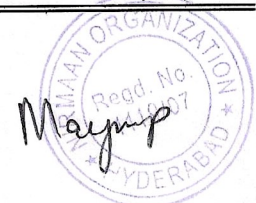


9 **Other Current Assets**

TDS Receivables - FY 2018-19		4,44,786
TDS Receivables - FY 2020-21		2,32,817
TDS Receivables - FY 2021-22		2,19,439
TCS Receivables - FY 2021-22	20,446	93,403
Restricted Grants Receivable		29,65,522
Accrued Interest on FD		3,15,675
Health Insurance Premium-Employees Contribution		1,31,909
	<b>20,446</b>	<b>44,03,550</b>



Schedule No	Particulars	FCRA Funds	Indian Funds
<b>10</b>	<b>Administration &amp; Other Expenses</b>		
	Bank Charges	1,78,410	35,104
	Campaign Expenses		2,16,600
	Rent	3,46,357	6,48,292
	Salaries & Wages	60,65,996	63,50,740
	Telephone & Internet Expenses	25,648	44,236
	Electricity charges		46,391
	Printing and Stationery	57,350	1,56,701
	Travelling Expenses	1,55,985	8,08,485
	Fuel Expenses		2,65,137
	Repairs & Maintenance	1,53,727	8,47,859
	Professional Fees	2,32,384	5,81,041
	Fee and Subscriptions		2,06,756
	Software Expenses	4,63,705	20,427
	Duties & Taxes		
	Staff Welfare	46,470	12,34,218
	Miscellaneous Expenses	3,000	2,32,477
		<b>77,29,031</b>	<b>1,16,94,465</b>
<b>11</b>	<b>Education Projects</b>		
	Digital Device	22,02,408	6,53,54,546
	Disruptive Digital Intervention	53,40,612	1,11,49,735
	School Adoption Program	3,49,950	1,65,27,018
	Sports Project	-	20,32,353
	Vidya Help Line	68,11,564	2,91,45,723
	Scholarship Program	75,000	
		<b>1,47,79,533</b>	<b>12,42,09,375</b>
<b>12</b>	<b>Health Initiatives</b>		
	Covid Support	56,37,835	3,70,66,753
	Govt Hospital Support	46,93,156	1,04,30,267
	ICU Project	23,33,48,381	23,42,73,698
	Karnataka ICU Project	-	70,97,264
		<b>24,36,79,371</b>	<b>28,88,67,981</b>
<b>13</b>	<b>Operation Sahaaya Projects</b>		
	Covid Support	2,83,68,586	51,74,181
	Flood Support	14,68,264	-
	Person with Disabilities	-	7,80,586
	Vocational Training Center	-	17,97,012
		<b>2,98,36,850</b>	<b>77,51,779</b>



<b>14</b>	<b>Skill development &amp; Entrepreneurship</b>		
	CCTV Project	-	10,38,001
	Organic Farming	11,89,169	1,11,95,928
	Person with Disabilities	-	13,04,590
	Village Adoption Program	-	76,26,755
	Vocational Training Center	-	11,58,373
	Youth Employment Project	10,15,391	2,23,87,280
		<b>22,04,560</b>	<b>4,47,10,925</b>
<b>15</b>	<b>Grants received from Companies under CSR</b>		
	Education Projects	34,05,860	12,38,74,089
	Health Initiatives	2,15,02,398	22,61,60,957
	Operation Sahaaya Projects	32,18,000	1,42,81,500
	Skill development & Entrepreneurship	-	4,68,62,585
		<b>2,81,26,258</b>	<b>41,11,79,131</b>
<b>16</b>	<b>Grants received from Governement</b>		
	Education Projects	-	12,48,283
	Skill development & Entrepreneurship	-	1,13,84,000
		-	<b>1,26,32,283</b>
<b>17</b>	<b>Other Specific Grants</b>		
	Education Projects	1,15,23,501	-
	Health Initiatives	16,22,82,463	3,18,50,827
	Operation Sahaaya Projects	16,80,454	-
	Skill development & Entrepreneurship	-	10,00,000
		<b>17,54,86,418</b>	<b>3,28,50,827</b>
<b>18</b>	<b>Voluntary contributions</b>		
	Education Projects	-	16,22,937
	General Fund & Administration Fund	11,47,575	2,06,38,603
	Health Initiatives	11,78,59,723	1,76,63,454
	Skill development & Entrepreneurship	1,16,989	3,83,429
		<b>11,91,24,287</b>	<b>4,03,08,424</b>
<b>19</b>	<b>Other Income</b>		
	Interest on Income Tax Refund		40,787
	Seeds of Care Foundation		7,620
	TMF- Students Fee		1,58,400
	Other Income		1,82,364
		-	<b>3,89,171</b>



Schedule No	Particulars	FCRA Funds	Indian Funds
<b>20</b>	<b><u>Education Projects</u></b>		
	Digital Device	-	6,41,71,103
	Disruptive Digital Intervention	54,03,000	1,72,94,025
	Scholarship Program	-	35,68,000
	School Adoption Program	-	2,24,65,261
	Sports Project	-	19,24,048
	Vidya Help Line	62,17,819	2,33,93,200
	Vocational Training Center	-	2,35,304
		<b>1,16,20,819</b>	<b>13,30,50,941</b>
<b>21</b>	<b><u>Health Initiatives</u></b>		
	Covid Support	2,59,32,968	3,50,10,536
	Govt Hospital Support	3,46,183	87,95,400
	ICU Project	29,46,03,247	21,88,01,007
	Karnataka ICU Project	-	1,30,60,000
		<b>32,08,82,398</b>	<b>27,56,66,943</b>
<b>22</b>	<b><u>Skill Development &amp; Entrepreneurship</u></b>		
	CCTV Project	-	-
	Organic Farming	-	1,17,67,429
	Person with Disabilities	1,01,006	13,72,800
	Village Adoption Program	-	92,57,428
	Vocational Training Center	15,983	11,24,448
	Youth Employment Project	-	2,17,65,514
		<b>1,16,989</b>	<b>4,52,87,619</b>
<b>23</b>	<b><u>Operation Sahaaya Projects</u></b>		
	Covid Support	67,54,704	1,53,58,528
	Flood Support	-	-
	Person with Disabilities	-	-
	Vocational Training Center	-	-
		<b>67,54,704</b>	<b>1,53,58,528</b>
<b>24</b>	<b><u>General Fund &amp; Administration Fund</u></b>		
	General Fund & Administration Fund	32,43,182	1,93,21,391
		<b>32,43,182</b>	<b>1,93,21,391</b>
<b>25</b>	<b><u>Deposits</u></b>		
	HDFC FD 50300452173650	-	10,00,000
	HDFC FD 50300457158174	-	10,00,000
	IIDFC FD 50300486827306	-	10,00,000
	HDFC FD 50300486828196	-	10,00,000
	HDFC FD 50300486829210	-	10,00,000
	HDFC FD 50300486833157	-	10,00,000
	HDFC FD_50300452164960	-	5,00,000
		-	<b>65,00,000</b>
<b>26</b>	<b><u>Loans &amp; Advances (Asset)</u></b>		
	Advance Salaries	-	6,62,493
	Advance Rents	-	50,000
	Advance Vendors	-	31,61,303
	Project Advances	-	-
		-	<b>38,73,796</b>
<b>27</b>	<b><u>Other Income</u></b>		



Majum

**Bank Accounts**

SBI FCRA A/c No. 51769	48,83,824	-
SBI FCRA Delhi Branch A/c No. 3824	2,36,83,672	-
ICICI-FCRA Fund Utilization-Educational Dept A/c	4,001	-
ICICI-FCRA Fund Utilization-Livelihood Dept A/c	11,939	-
HDFC-Lakadi-Ka-Pool A/c No.0336	-	69,35,053
ICICI Central A/c - 35372	-	5,61,42,803
ICICI-21-Educational Dept A/C	-	1,47,987
ICICI-73-Livelihood Dept A/C	-	13,624
ICICI-75-Bangalore A/C	-	4,807
ICICI Bank - YEP - A/c 0052	-	5,49,193
SBI-Pilani A/c No.6854	-	9,30,548
SBI-Bits-Hyderabad A/c No.4241	-	90,384
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	-	5,02,314
	<b>2,85,83,436</b>	<b>6,57,76,313</b>

**Fixed Asstes Purchase**

Computers	-	2,94,690
Furniture & Fixtures	-	2,00,482
Printers & Office Equipment	-	25,649
	-	<b>5,20,821</b>

**Current Assets - Payments**

Deposits (Asset)	-	1,50,00,000
Loans & Advances (Asset)	-	71,27,707
Other Current Assets	35,649	78,776
	<b>35,649</b>	<b>2,22,06,483</b>



*M. Srinivas*



Seeds of Care Foundation	-	7,620
TMF- Students Fee	-	1,58,400
	-	<b>1,66,020</b>

Schedule No	Particulars	FCRA Funds	Indian Funds
	<b><u>Projects Expenditure</u></b>		
<b>28</b>	<b><u>Education Projects</u></b>		
	Digital Device	22,02,408	6,52,71,546
	Disruptive Digital Intervention	53,36,726	1,11,44,357
	Scholarship Program	75,000	-
	School Adoption Program	3,49,950	1,63,73,119
	Sports Project	-	20,32,353
	Vidya Help Line	68,08,045	2,90,81,877
	Vocational Training Center		
		<b>1,47,72,128</b>	<b>12,39,03,252</b>
<b>29</b>	<b><u>Health Initiatives</u></b>		
	Covid Support	56,37,835	2,65,97,478
	Govt Hospital Support	46,93,156	1,03,74,167
	ICU Project	23,32,98,381	23,40,57,124
	Karnataka ICU Project	-	70,97,264
		<b>24,36,29,372</b>	<b>27,81,26,033</b>
<b>30</b>	<b><u>Skill Development &amp; Entrepreneurship</u></b>		
	CCTV Project	-	10,38,001
	Organic Farming	11,89,169	1,11,95,928
	Person with Disabilities	-	13,04,590
	Village Adoption Program	-	76,26,755
	Vocational Training Center	-	11,58,373
	Youth Employment Project	10,15,391	2,23,31,431
		<b>22,04,560</b>	<b>4,46,55,076</b>



**32 Operation Sahaaya Projects**

Covid Support	3,85,81,849	51,74,181
Flood Support	14,68,264	-
Person with Disabilities	-	7,80,586
Vocational Training Center	-	17,97,012
	<b>4,00,50,113</b>	<b>77,51,779</b>

**32 Administration & Other Expenses**

Bank Charges	1,78,410	35,104
Campaign Expenses	-	2,16,600
Rent	7,51,471	2,17,898
Salaries & Wages	60,65,996	63,45,340
Telephone & Internet Expenses	25,648	44,236
Electricity charges	-	46,391
Printing and Stationery	57,350	1,56,703
Travelling Expenses	1,55,985	8,08,485
Fuel Expenses	-	2,65,137
Repairs & Maintenance	1,53,727	847859.17
Professional Fees	232384	758040.8
Fee and Subscriptions	-	206756
Software Expenses	4,63,705	20,427
Duties & Taxes	-	1,24,443
Staff Welfare	46,470	11,96,967
Miscellaneous Expenses	3,000	2,32,477
	<b>81,34,145</b>	<b>1,15,22,865</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 Programs
4. Village Adoption Program
5. Healthcare
6. Covid-19 Relief & Rehabilitation
7. Floods Relief & Rehabilitation
8. Administration

B. The Society may need to refund the contributions received from certain Agencies, if the same is not utilized for the sanctioned purpose as per the agreement.

#### 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. Materials issued to the villagers/beneficiaries for various construction and relief purposes are treated as materials consumed during the year

F. The disclosure of contingent liability is made when, as a result of obligating events, there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. There are no contingent liabilities



#### G. 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

I. Restricted funds are funds subject to certain conditions set out by the contributors and agreed to by the NGO when accepting the contribution or funds subjected to certain legal restrictions. Unexpended funds in the restricted funds at the end of year are shown as liability.

II. Grants for specific projects are recognized as income to the extent utilized during the year as per the terms of agreement/contract and unutilized amounts are carried forward as liability and disclosed as 'Restricted Funds-Pending for Execution' under 'current liabilities' until the actual expenditure is incurred. Unrestricted donations raised for general purposes are recognized as income in the year of receipt.

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. Exchange differences arising on Foreign Currency transactions settled during the year are recognized in Income & Expenditure Account.

#### Observations- Balance Sheet

1. Unexpended Funds that are Outstanding at the end of march for the specific projects shown as liability have been executed in the next year.
2. We have took the Group health Insurance policy premium shared 50 and 50 between the employer and employee. Employee share shown as receivable.

