

JHA & ASSOCIATES
CHARTERED ACCOUNTANTS
INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements [NATIONAL AND FOREIGN FUNDS] of NIDAN, REGD. OFFICE: 1A/12, NEW PATLIPUTRA COLONY, PATNA – 800013, BIHAR, ADMIN OFFICE: 304, MAURYA TOWER, MAURYA LOK COMPLEX PATNA – 800 001, BIHAR for the financial year ended 31st March' 2024 annexed hereto and report that:

Legal Holders Responsibility for the Financial Statements

Legal Holder is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in the accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Legal Holder's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Legal Holder, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



JHA & ASSOCIATES
CHARTERED ACCOUNTANTS

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid consolidated financial statements give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

1. In the case of the Consolidated Balance Sheet of the state of affairs of **NATIONAL AND FOREIGN FUNDS** for the financial year ended 31st March, 2024;
2. In the case of the Consolidated Income & Expenditure Account of the excess of income over expenditure of **NATIONAL AND FOREIGN FUNDS** for the year ended on that date.

Grand Plaza, Frazer Road
Patna, August 17, 2024

For Jha & Associates
Chartered Accountant
Firm Registration Number: 01195C



(Rajeev Kumar Jha)

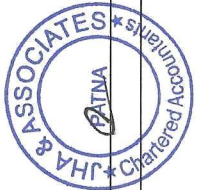
Partner

Membership Number: 079294
UDIN: 24079294BKBGY5107



BALANCE SHEET AS AT 31ST MARCH, 2024

	Rs.....P.	ASSETS & PROPERTIES	Rs.....P.
FUND & LIABILITIES		PROPERTY PLANT AND EQUIPMENT	
GENERAL FUND		(As Per Schedule-"A" Annexed)	
As per last account	8,506,218.83	Loan to Beneficiaries(RMK)	
Add:- Addition/Adjustment during the year	-	As Per Last Account	1,754,290.50
Less: Depreciation	8,506,218.83	LOANS & ADVANCES	
(As Per Schedule - A)	1,184,721.00	1 GAIN Project	2,276.00
		2 General Section	372,067.49
SECURED LOAN		3 Gobardhan Project	1,125,102.00
Tata Motors Finance Limited		4 Skoll Foundation Project	152,594.77
		5 Nabard Project	449,000.00
CURRENT LIABILITIES		6 Global Human Right Project	250,000.00
A. TDS PAYABLE		7 Holdeen India Project	202,550.00
1 GAIN Project	11,478.00	8 Income Tax (Appeal)	787,089.00
2 Nestle Project	67,579.00		
3 Gobardhan Project	2,029.00	DEPOSIT	
4 General Section	26,577.00	1 Rent	77,100.00
	107,663.00	2 Telephone	2,000.00
B. GST PAYABLE	55,832.85	3 Electricity	19,800.00
C. EXPENSES PAYABLE		4 Earnest Money Deposit	633,875.00
1 Gain Project	521,107.35	5 Security Deposit	105,036.64
2 BSACS Project	557,025.00		
3 Short Stay Home Project	448,982.00	TAX DEDUCTED AT SOURCE	
	1,527,114.35	As Per Last Account	426,260.43
		Add: During The Year	142,354.00
		Less : Adjustment During The Year	568,614.43
			301,984.43
		GRANT RECEIVABLE	
		As Per Last Account	5,207,586.96
		Add : During The Year	1,670,780.81
		Less: Received/Adjustment during The Year	6,878,367.77
			445,433.70
CARRIED OVER	Rs.	CARRIED OVER	Rs.
	9,147,340.54		20,038,942.30



FUND & LIABILITIES		Rs. P.	ASSETS & PROPERTIES	Rs. P.
BROUGHT FORWARD			BROUGHT FORWARD	
D. Claim Received from Jaipur Municipal Corporation				
E. UNSPENT GRANT				
GAIN	2,501,513.92	9,147,340.54		
GHR	250,000.00	23,827,045.00		
HOLDEEN INDIA	124,100.00			
Skoll Foundation	1,912,292.76			
SIDBI	242,642.00			
From A N College for Vermicompost System	26,265.00	5,056,813.68		
Income & Expenditure Account				
As Per Last Account	9,153,283.35			
Add : Surplus For The Year	211,804.70	9,365,088.05		
TOTAL: Rs		47,396,287.27	TOTAL: Rs	47,396,287.27

Grand Plaza, Frazer Road
Patna, August 17, 2024

In terms of our separate report of even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C



(Signature)

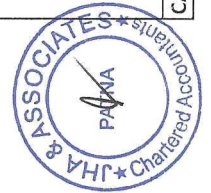
Partner

Membership Number: 079294

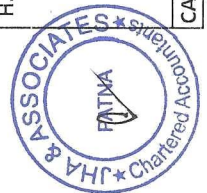
NIDAN
REGD.OFFICE:-1A/12, NEW PATLIPUTRA COLONY , PATNA
ADMIN. OFFICE:-304, MAURYA TOWER, MAURYA LOK COMPLEX, PATNA- 800 001

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

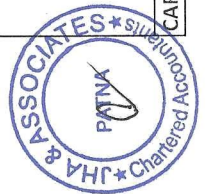
EXPENDITURE	Rs.P.	INCOME	Rs.P.
ACTIVITIES		UNSPENT GRANT	
A. SKOLL PROJECT		(Brought Forward from previous year)	11,914,315.54
Recurring Expenses		GRANT	
Disaster Relief Efforts Related / COVID Outbreak		1 From Global Alliance for Improve Nutrition	4,000,000.00
1 Advocacy Manager	400,000.00	2 From NABARD	296,000.00
2 Linkage Coordinator	488,800.00	3 From SIDBI	564,600.00
3 Community Mobilizer	983,139.00	4 From A N College for Vermicompost System	203,840.00
4 Trainer & Logistic Coordinator	102,200.00	5 From Rotary India Literacy Mission	160,000.00
5 Awareness for public support Program	6,790.00	6 From Nestle India Limited	56,157,349.32
6 Travel Linkage Coordinator	101,725.00	Less : Grant Receivable	445,433.70
7 Travel for Community Mobilizer	125,686.00		60,936,355.62
Administration and Program Support Cost		Less: Capital Expenditure Transferred to Capital Fund	-
1 Accountant-Salary	40,000.00	CONTRACTUAL RECEIPTS	
2 EPF Contribution	51,083.00	1 From DWSC, Bihar	5,766,594.00
3 Office Expenses	185,596.00	2 From SIDBI	210,170.00
4 Office Rent	252,493.00		5,976,764.00
5 Bank Charge	598.85	OTHER RECEIPTS	
	<u>2,738,110.85</u>	1 Rent Receipt	120,000.00
B. SYNGENTA PROJECT EXPENSES		2 Misc. Receipts	1,939.00
Project Management Cost		3 Interest on Savings	301,290.00
		4 Interest on Fixed Deposit	1,281,980.00
		EXPENSES RE-IMBURSEMENT	
C. GAIN PROJECT EXPENSES		1 Skoll Foundation	254,975.00
Strengthen the THR quality Supplied to ICDS Program		2 World Economic Forum	115,521.00
Signing of Tripartite MoU	2,520.00	3 Mobile Creches	29,330.00
Infrastructure and Business Plan Development		4 Osaat Educational Charitable Trust	30,000.00
Upgradation of Plant (Roaster Unit)	16,627.00	GRANT RECEIVABLE	
Project Management		1 Gobardhan	1,488,280.81
1 Project Director	117,000.00	2 Rotary India Literacy Mission	182,500.00
2 Project Manager	438,750.00		
3 Trainer for the Units	588,000.00		429,826.00
4 Accountant Cum Admin	97,500.00		
5 Travel of Program Team	147,004.00		
Overheads on Other Costs			
Overheads Cost	91,085.08		
	<u>1,498,486.08</u>		
CARRIED OVER		CARRIED OVER	
	4,372,951.93		82,633,250.97



EXPENDITURE	Rs.P.	INCOME	Rs.P.
BROUGHT FORWARD		BROUGHT FORWARD	
D. OXFAM AMERICA PROJECT EXPENSES		CAPITAL FUND	
Intervention / Activities		(Depreciation For The Year)	
1 Training and Handholding Support to Women	323,554.00		
2 Input Material Support to Selected Women	1,320,549.00		
3 Community Mobiliser	242,456.00		
4 Technical support cost	1,384,374.00		
5 Review Planning Capacity Building Meetings	10,000.00		
Monitoring & Evaluation			
1 Local Travel Cost	5,607.00		
2 Project Inception Meeting	76,796.00		
3 Staff Capacity Building	403,624.00		
4 Programme documentation	450,000.00		
Human Resource			
1 Project Coordinator	50,000.00		
2 Field Logistician	24,000.00		
3 Field Accountant-Partial Cost	25,000.00		
Office Administration			
1 Field Office Partial Rent	2,110.00		
2 Filed Office Partial Electricity and Office	16,069.00		
3 Communication Postage & Courier Etc.	300.00		
4 Bank Charge	1,015.98		
5 Program Management Support	314,401.00		
	<u>4,649,855.98</u>		
E. HOLDEEN PROJECT EXPENSES			
1 Accountant & Admin Salary	315,000.00		
2 EPF Contribution	40,650.00		
	<u>355,650.00</u>		
F. F.F.H. PROJECT EXPENSES			
Travel Expenses	9,393.50		
G. G.G. PROJECT EXPENSES			
Travel Expenses	2,276.50		
H. STC PROJECT EXPENSES			
Travel Expenses	3,475.00		
CARRIED OVER	9,393,602.91	CARRIED OVER	83,817,971.97



EXPENDITURE	Rs.	Rs.P.	INCOME	Rs.P.
BROUGHT FORWARD			BROUGHT FORWARD	
I. NESTLE INDIA PROJECT EXPENSES				
Support to Flood Relief				
Dry Ration Kits	7,840,048.00			
Admin & Distribution Cost	391,952.00			
Project serve safe food				
Fixed Cost				
1 Project Head	449,000.00			
2 Project Manager	808,000.00			
3 Accountant	360,000.00			
4 Documentation & Reporting	503,100.00			
5 Training Kit	12,088,803.00			
6 Designing, Printing & Stationery	2,092,169.00			
7 Training Of Trainers (TOT)	469,479.00			
Variable Cost				
1 Venue Cost	4,735,366.00			
2 Refreshment	2,716,639.00			
3 Training Tools	1,582,400.00			
4 Trainer Honorarium	1,827,000.00			
5 Trainer Honorarium	488,000.00			
6 Mobilization	8,154,257.00			
7 Local Team Travel & Stay	493,622.29			
8 Logistics Coordination	576,360.00			
Additional Cost				
1 Organizational Overhead	2,893,025.62			
2 FOSTAS Coordination & Certification	1,607,864.00			
3 Travel & Stay Cost Headquarters	2,950,300.08			
4 Additional Travel & Stay Cost Headquarters	1,521,926.63			
5 Inauguration Cost	942,143.00			
6 Inauguration for Program	220,461.00			
		55,711,915.62		
J. SETTING UP AND MAINTAINING OF VERMICOMPOST SYSTEM				
1 Vermin Compost HDPE Plastic Bag	7,950.00			
2 Eisenia Foetid worms for composting	12,842.00			
3 Plastic Bank (Bottle and packaging)	17,142.00			
4 Waste Sorter and Composter	119,929.00			
5 Dung, fork spade, sieve, saw dust etc	12,345.00			
6 Organization Overhead	7,367.00			
		177,575.00		
CARRIED OVER		65,283,093.53	CARRIED OVER	83,817,971.97



EXPENDITURE	Rs.	Rs.P.	INCOME	Rs.P.	Rs.P.
BROUGHT FORWARD			BROUGHT FORWARD		83,817,971.97
O. NABARD PROJECT EXPENSES					
1 Demonstration Charge	50,000.00				
2 Refresher Training	54,000.00				
3 Exposer Visit	20,000.00				
4 Mentoring and Handholding	172,000.00				
P. GIVE INDIA PROJECT EXPENSES		296,000.00			
Office Expenses					
Q. PHED PROJECT EXPENSES		9,516.00			
Office Expenses					
R. PWESCR PROJECT EXPENSES		7,045.00			
Office Expenses					
S. SIDBI SWAVLAMBAN PROJECT EXPENSES		6,473.00			
1 Interstate Travel of Food Vendors	39,344.00				
2 Licensing and Permission	54,928.00				
3 Local Travel of Team	45,308.00				
4 Team Coordination	185,268.00				
T. Administrative Expenses		324,848.00			
Program Expenses					
1 Project Director	415,000.00				
2 Project Manager	300,000.00				
3 Organizer	80,000.00				
4 Project Assessment Expenses	91,485.00				
5 Training & Program Support	10,000.00				
Organisation Overhead Expenses					
1 Consultancy Fees	210,000.00				
2 Office Expenses	139,401.92				
3 AGM Expenses	12,075.00				
4 Office Rent	20,000.00				
5 Tender Expenses	1,180.00				
6 Bank Charge	22,310.58				
7 Interest on Vehicles Loan	14,789.78				
8 Miscellaneous Expenses	27,145.00				
U. EXPENSES AGAINST RE-IMBURSEMENT		1,343,387.28			
1 World Economic Forum	111,442.54				
2 Skoll Foundation	141,365.00				
2 Mobile Creches	36,790.00				
3 Osaat Educational Charitable Trust	30,000.00				
CARRIED OVER		77,062,648.16	CARRIED OVER		83,817,971.97



EXPENDITURE	Rs.P.	INCOME	Rs.P.
BROUGHT FORWARD		BROUGHT FORWARD	
	Rs.		Rs.
DEPRECIATION			
Tax Deducted At Source (Written Off)			
UNSPENT GRANT			
GAIN	2,501,513.92		
GHR	250,000.00		
HOLDEEN INDIA	124,100.00		
Skoll Foundation	1,912,292.76		
SIDBI	242,642.00		
From A N College for Vermicompost System	26,265.00		
SURPLUS			
Excess of Income over Expenditure Transferred to Balance Sheet	211,804.70		
TOTAL	83,817,971.97	TOTAL	83,817,971.97

Grand Plaza, Frazer Road
Patna, August 17, 2024

In terms of our separate report of even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C



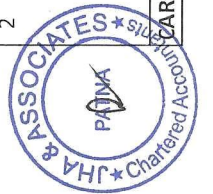
(Signature)
Partner

Membership Number: 079294

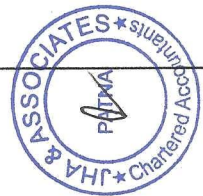
NIDAN
 REGD.OFFICE:-1A/12, NEW PATLIPUTRA COLONY , PATNA
 ADMIN. OFFICE:-304, MAURYA TOWER, MAURYA LOK COMPLEX, PATNA- 800 001

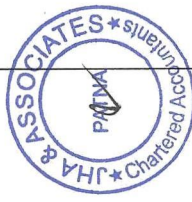
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

RECEIPTS	Rs.P.	PAYMENTS	Rs.P.
OPENING BALANCES			
Cash & Bank Balances (As Per Schedule B)			
GRANT			
1 From Global Alliance for Improve Nutrition	4,000,000.00		
2 From Nestle India Limited	56,157,349.32		
3 From SIDBI	564,600.00		
4 From A N College for Vermicompost System	203,840.00		
5 From Rotary India Literacy Mission	160,000.00		
6 From NABARD	296,000.00		
	<u>61,381,789.32</u>		
CONTRACTUAL RECEIPTS			
1 From DWSC, Bihar	5,766,594.00		
2 From SIDBI	210,170.00		
	<u>5,976,764.00</u>		
OTHER RECEIPTS			
1 Rent Receipt	120,000.00		
2 Misc. Receipts	1,939.00		
3 Interest on Savings	301,290.00		
4 Interest on Fixed Deposit	1,281,980.00		
	<u>1,705,209.00</u>		
EXPENSES RE-IMBURSEMENT			
1 Skoll Foundation	254,975.00		
2 World Economic Forum	115,521.00		
3 Mobile Creches	29,330.00		
4 Osaat Educational Charitable Trust	30,000.00		
	<u>429,826.00</u>		
SECURITY DEPOSIT			
1 EMD Refund	100,000.00		
2 Rent	80,000.00		
	<u>180,000.00</u>		
A. SKOLL PROJECT			
Recurring Expenses			
Disaster Relief Efforts Related / COVID Outbreak	36,562,436.03		
1 Advocacy Manager		400,000.00	
2 Linkage Coordinator		488,800.00	
3 Community Mobilizer		983,139.00	
4 Trainer & Logistic Coordinator		102,200.00	
5 Awareness for public support Program		6,790.00	
6 Travel Linkage Coordinator		101,725.00	
7 Travel for Community Mobilizer		125,686.00	
Administration and Program Support Cost			
1 Accountant-Salary		40,000.00	
2 EPF Contribution		51,083.00	
3 Office Expenses		185,596.00	
4 Office Rent		252,493.00	
5 Bank Charge		598.85	
		<u>598.85</u>	
			2,738,110.85
B. SYNGENTA PROJECT EXPENSES			
Project Management Cost			136,355.00
C. GAIN PROJECT EXPENSES			
Strengthen the THR quality Supplied to ICDS Program			
Signing of Tripartite MoU		2,520.00	
Infrastructure and Business Plan Development			
Upgradation of Plant (Roaster Unit)		16,627.00	
Project Management			
1 Project Director		117,000.00	
2 Project Manager		438,750.00	
3 Trainer for the Units		588,000.00	
4 Accountant Cum Admin		97,500.00	
5 Travel of Program Team		147,004.00	
Overheads on Other Costs			
Overheads Cost		91,085.08	
		<u>91,085.08</u>	
			1,498,486.08
CARRIED OVER	106,236,024.35	CARRIED OVER	4,372,951.93



RECEIPTS	Rs.P.	PAYMENTS	Rs.P.	Rs.P.
BROUGHT FORWARD	Rs.	BROUGHT FORWARD	Rs.	4,372,951.93
TDS PAYABLE		D. OXFAM AMERICA PROJECT EXPENSES		
1 GAIN Project	11,478.00	Intervention / Activities		
2 Nestle Project	67,579.00	1 Training and Handholding Support to Women	323,554.00	
3 Gobardhan Project	2,029.00	2 Input Material Support to Selected Women	1,320,549.00	
4 General Section	26,577.00	3 Community Mobiliser	242,456.00	
		4 Technical support cost	1,384,374.00	
		5 Review Planning Capacity Building Meetings	10,000.00	
Recovery/Adjustment of Advance		Monitoring & Evaluation		
1 Skoll Project	46,020.00	1 Local Travel Cost	5,607.00	
2 Oxfam Project	200,482.00	2 Project Inception Meeting	76,796.00	
3 Holdeen Project	277,200.00	3 Staff Capacity Building	403,624.00	
4 Nestle Project	18,400.00	4 Programme documentation	450,000.00	
5 NRC Project	124,548.00	Human Resource		
6 General Section	320.00	1 Project Coordinator	50,000.00	
		2 Field Logistician	24,000.00	
		3 Field Accountant-Partial Cost	25,000.00	
		Office Administration		
		1 Field Office Partial Rent	2,110.00	
		2 Filed Office Partial Electricity and Office	16,069.00	
		3 Communication Postage & Courier Etc.	300.00	
		4 Bank Charge	1,015.98	
		5 Program Management Support	314,401.00	4,649,855.98
		E. HOLDEEN PROJECT EXPENSES		
		1 Accountant & Admin Salary	315,000.00	
		2 EPF Contribution	40,650.00	355,650.00
		F. F.F.H. PROJECT EXPENSES		
		Travel Expenses		9,393.50
		G. G.G. PROJECT EXPENSES		
		Travel Expenses		2,276.50
		H. STC PROJECT EXPENSES		
		Travel Expenses		3,475.00
CARRIED OVER	Rs.	CARRIED OVER	Rs.	9,393,602.91

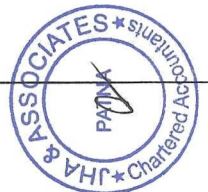




RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.	Rs.....P.
BROUGHT FORWARD	Rs.	BROUGHT FORWARD	107,010,657.35	9,393,602.91
		I. NESTLE INDIA PROJECT EXPENSES		
		Support to Flood Relief		
		1 Dry Ration Kits		7,840,048.00
		2 Admin & Distribution Cost		391,952.00
		Project serve safe food		
		Fixed Cost		
		1 Project Head		449,000.00
		2 Project Manager		808,000.00
		3 Accountant		360,000.00
		4 Documentation & Reporting		503,100.00
		5 Training Kit		12,088,803.00
		6 Designing, Printing & Stationery		2,092,169.00
		7 Training Of Trainers (TOT)		469,479.00
		Variable Cost		
		1 Venue Cost		4,735,366.00
		2 Refreshment		2,716,639.00
		3 Training Tools		1,582,400.00
		4 Trainer Honorarium		1,827,000.00
		5 Trainer Honorarium		488,000.00
		6 Mobilization		8,154,257.00
		7 Local Team Travel & Stay		493,622.29
		8 Logistics Coordination		576,360.00
		Additional Cost		
		1 Organizational Overhead		2,893,025.62
		2 FOSTAS Coordination & Certification		1,607,864.00
		3 Travel & Stay Cost Headquarters		2,950,300.08
		4 Additional Travel & Stay Cost Headquarters		1,521,926.63
		5 Inauguration Cost		942,143.00
		6 Inauguration for Program		220,461.00
				55,711,915.62
		J. SETTING UP AND MAINTAINING OF VERMICOMPOST SYSTEM		
		1 Vermin Compost HDPE Plastic Bag		7,950.00
		2 Eisenia Foetid worms for composting		12,842.00
		3 Plastic Bank (Bottle and packaging)		17,142.00
		4 Waste Sorter and Composter		119,929.00
		5 Dung, fork spade, sieve, saw dust etc		12,345.00
		6 Organization Overhead		7,367.00
				177,575.00
CARRIED OVER	Rs.	CARRIED OVER	107,010,657.35	65,283,093.53



RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.
BROUGHT FORWARD	Rs.	BROUGHT FORWARD	Rs.
		K. SIDBI PROJECT EXPENSES	65,283,093.53
		Program Cost	
		1 Induction Training	53,273.00
		2 Digital and Financial Literacy Training	26,962.00
		3 Trade Base Training	11,438.00
		4 Printing of IEC	376.00
		Human Resource	
		1 Program Coordinator	105,000.00
		2 Field Mobilizer	48,000.00
		3 Part Time Accountant	36,000.00
		4 Travel & Communication Expenses	16,135.00
		Overhead Cost	
		Overhead Cost	24,774.00
			321,958.00
		L. AKF PROJECT EXPENSES	
		1 Training on Livelihood and Entrepreneurship	585,577.00
		2 Field Mobilizer	237,919.00
		3 Travel & Mobile	16,486.00
		4 Office Expenses	51,891.00
		5 Office Rent	11,500.00
			903,373.00
		M. GOBARDHAN PROJECT EXPENSES	
		Installation & Operationalization	
		1 Construction Works	5,502,091.00
		2 Labour & Mason Cost	747,500.00
		3 Technical Support Cost	184,000.00
		4 Installation of Bio Gas Machine	1,144,256.00
		Manpower Deployment	
		1 Project Coordinator	204,400.00
		2 Project Executive	14,000.00
		3 Local Conveyance / Travel	92,831.00
		Administrative Expenses	
		1 Office Expenses	15,095.00
		2 Bank Charge	683.81
			7,904,856.81
		N. ROTARY INDIA PROJECT EXPENSES	
		1 Admin Cost (including centre setup cost)	60,000.00
		2 Akshar Saathi Honorarium	282,500.00
			342,500.00
CARRIED OVER	Rs.	CARRIED OVER	Rs.
			74,755,781.34



RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.	Rs.....P.
BROUGHT FORWARD	Rs.	BROUGHT FORWARD	Rs.	Rs.
		O. NABARD PROJECT EXPENSES		
		1 Demonstration Charge	50,000.00	
		2 Refresher Training	54,000.00	
		3 Exposer Visit	20,000.00	
		4 Mentoring and Handholding	172,000.00	296,000.00
		P. GIVE INDIA PROJECT EXPENSES		
		Office Expenses		9,516.00
		Q. PHED PROJECT EXPENSES		
		Office Expenses		7,045.00
		R. PWESCR PROJECT EXPENSES		
		Office Expenses		6,473.00
		S. SIDBI SWAVLAMBAN PROJECT EXPENSES		
		1 Interstate Travel of Food Vendors	39,344.00	
		2 Licensing and Permission	54,928.00	
		3 Local Travel of Team	45,308.00	
		4 Team Coordination	185,268.00	324,848.00
		T. Administrative Expenses		
		Program Expenses		
		1 Project Director	415,000.00	
		2 Project Manager	300,000.00	
		3 Organizer	80,000.00	
		4 Project Assessment Expenses	91,485.00	
		5 Training & Program Support	10,000.00	
		Organisation Overhead Expenses		
		1 Consultancy Fees	210,000.00	
		2 Office Expenses	139,401.92	
		3 AGM Expenses	12,075.00	
		4 Office Rent	20,000.00	
		5 Tender Expenses	1,180.00	
		6 Bank Charge	22,310.58	
		7 Interest on Vehicles Loan	14,789.78	
		8 Miscellaneous Expenses	27,145.00	
		Non Recurring Expenses		
		Mobile/Tab	85,099.00	1,428,486.28
CARRIED OVER	Rs.	CARRIED OVER	Rs.	76,828,149.62

RECEIPTS	Rs.P.	PAYMENTS	Rs.P.	Rs.P.
BROUGHT FORWARD	Rs.	BROUGHT FORWARD	Rs.	76,828,149.62
		U. EXPENSES AGAINST RE-IMBURSEMENT		
		1 World Economic Forum	111,442.54	
		2 Skoll Foundation	141,365.00	
		3 Mobile Creches	36,790.00	
		4 Osaat Educational Charitable Trust	30,000.00	319,597.54
		SECURITY DEPOSIT (RENT)		124,000.00
		TDS/TCS Receivable		142,354.00
		LOANS & ADVANCES		
		1 Skoll Project	5,229.00	
		2 GAIN Project	2,276.00	
		3 Gobardhan Project	1,125,102.00	
		4 Nabard Project	449,000.00	
		5 General Section	13,826.00	1,595,433.00
		REPAYMENT OF LIABILITIES		
		GST PAYABLE		339,266.00
		REPAYMENT OF LOAN		106,722.22
		TDS PAYABLE		
		1 Oxfam Project	116,448.00	
		2 Mamta Project	8,363.00	
		3 Nestle Project	4,400.00	
		4 Tata Capital Project	7,546.00	136,757.00
		EXPENSES PAYABLE		
		1 Nestle Project	20,202.00	
		2 Plan International	38,000.00	
		3 UNDP Project	2,831.00	61,033.00
		CLOSING BALANCE		
		Cash & Bank Balance		27,357,344.97
		(As Per Schedule-B)		
TOTAL	Rs.	TOTAL	Rs.	107,010,657.35

Grand Plaza, Frazer Road
Patna, August 17, 2024

In terms of our separate report of even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C

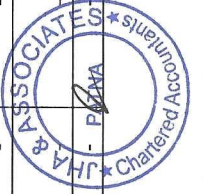


Partner

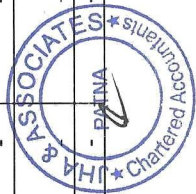
Membership Number: 079294

SCHEDULE:- A: PROPERTY PLANT AND EQUIPMENT

SL No.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			AS ON 01.04.2023	ADDITION DURING THE YEAR	DISPOSALS DURING THE YEAR	TOTAL	AS ON 01.04.2023	FOR THE YEAR	TOTAL	AS ON 31.03.2024	AS ON 31.03.2023
A. AAI PROJECT											
1	Vehicle	15%	184,272.00	-	-	184,272.00	170,590.00	2,052.00	172,642.00	11,630.00	13,682.00
2	Camera	15%	38,786.00	-	-	38,786.00	32,578.00	931.00	33,509.00	5,277.00	6,208.00
	TOTAL (A)	RS.	223,058.00	-	-	223,058.00	203,168.00	2,983.00	206,151.00	16,907.00	19,890.00
B. HOLDEEN INDIA PROJECT											
1	Cannon Automatic Photo Copier	15%	86,624.00	-	-	86,624.00	80,191.00	965.00	81,156.00	5,468.00	6,433.00
2	Furniture & Fixtures	10%	77,180.00	-	-	77,180.00	62,879.00	1,430.00	64,309.00	12,871.00	14,301.00
3	Office Equipment	15%	128,263.73	-	-	128,263.73	118,741.00	1,428.00	120,169.00	8,094.73	9,522.73
	TOTAL (B)	RS.	292,067.73	-	-	292,067.73	261,811.00	3,823.00	265,634.00	26,433.73	30,256.73
C. F.N.V. PROJECT											
1	Xerox Machine	15%	125,000.00	-	-	125,000.00	115,719.00	1,392.00	117,111.00	7,889.00	9,281.00
2	Furniture	10%	47,070.00	-	-	47,070.00	38,348.00	872.00	39,220.00	7,850.00	8,722.00
	TOTAL (C)	RS.	172,070.00	-	-	172,070.00	154,067.00	2,264.00	156,331.00	15,739.00	18,003.00
D. FORD FOUNDATION											
1	Scooty	15%	100,000.00	-	-	100,000.00	92,575.00	1,114.00	93,689.00	6,311.00	7,425.00
2	Vehicle	15%	815,800.00	-	-	815,800.00	755,226.00	9,086.00	764,312.00	51,488.00	60,574.00
3	Furniture & Fixtures	10%	34,834.85	-	-	34,834.85	28,318.00	652.00	28,970.00	5,864.85	6,516.85
	TOTAL (D)	RS.	950,634.85	-	-	950,634.85	876,119.00	10,852.00	886,971.00	63,663.85	74,515.85
E. PACS PROGRAMME											
1	Inverter	15%	32,200.00	-	-	32,200.00	27,384.00	722.00	28,106.00	4,094.00	4,816.00
2	Cycle	15%	45,798.00	-	-	45,798.00	39,222.95	986.00	40,208.95	5,589.05	6,575.05
3	Furniture & Fixtures	10%	41,370.00	-	-	41,370.00	28,388.00	1,298.00	29,686.00	11,684.00	12,982.00
4	Motor Cycle	15%	206,677.00	-	-	206,677.00	178,606.00	4,211.00	182,817.00	23,860.00	28,071.00
	TOTAL (E)	RS.	326,045.00	-	-	326,045.00	273,600.95	7,217.00	280,817.95	45,227.05	52,444.05
F. NOVIB PROJECT											
1	Furniture	10%	61,890.00	-	-	61,890.00	50,422.00	1,147.00	51,569.00	10,321.00	11,468.00
2	Xerox Machine	15%	149,484.00	-	-	149,484.00	137,406.00	1,812.00	139,218.00	10,266.00	12,078.00
	TOTAL (F)	RS.	211,374.00	-	-	211,374.00	187,828.00	2,959.00	190,787.00	20,587.00	23,546.00
G. SAVE THE CHILDREN											
	Camera	15%	87,594.00	-	-	87,594.00	82,452.00	771.00	83,223.00	4,371.00	5,142.00
	TOTAL (G)	RS.	87,594.00	-	-	87,594.00	82,452.00	771.00	83,223.00	4,371.00	5,142.00
H. CBHI											
	Motor Cycle	15%	87,775.00	-	-	87,775.00	77,958.00	1,473.00	79,431.00	8,344.00	9,817.00
	TOTAL (H)	RS.	87,775.00	-	-	87,775.00	77,958.00	1,473.00	79,431.00	8,344.00	9,817.00



Q.	WIEGO Inverter		71,800.00	-	-	71,800.00	56,451.50	2,302.00	58,753.50	13,046.50	15,348.50
	TOTAL (Y)	RS.	71,800.00	-	-	71,800.00	56,451.50	2,302.00	58,753.50	13,046.50	15,348.50
R.	SKOLL FOUNDATION										
1	Furniture & Fixtures	10%	633,157.00	-	-	633,157.00	504,593.20	12,856.00	517,449.20	115,707.80	128,563.80
2	Attendance Device	15%	39,165.00	-	-	39,165.00	32,033.50	1,070.00	33,103.50	6,061.50	7,131.50
3	Camera	15%	46,140.00	-	-	46,140.00	37,889.00	1,238.00	39,127.00	7,013.00	8,251.00
4	Computer, Laptop & Accessories	40%	561,880.80	-	-	561,880.80	461,673.10	40,083.00	501,756.10	60,124.70	100,207.70
5	Polycom Studio & TV	40%	288,240.00	-	-	288,240.00	205,227.00	33,205.00	238,432.00	49,808.00	83,013.00
6	CCTV Camera	40%	85,691.00	-	-	85,691.00	61,012.00	9,872.00	70,884.00	14,807.00	24,679.00
7	Generator	15%	110,800.00	-	-	110,800.00	92,258.00	2,781.00	95,039.00	15,761.00	18,542.00
8	Dustbins	15%	401,068.00	-	-	401,068.00	328,031.00	10,956.00	338,987.00	62,081.00	73,037.00
9	Trolley	15%	163,500.00	-	-	163,500.00	116,707.50	7,019.00	123,726.50	39,773.50	46,792.50
10	Mobile Phones	15%	72,539.00	-	-	72,539.00	57,451.35	2,263.00	59,714.35	12,824.65	15,087.65
11	Water Cooler & Filter	15%	30,776.00	-	-	30,776.00	25,625.00	773.00	26,398.00	4,378.00	5,151.00
12	A.C	15%	277,708.00	-	-	277,708.00	213,378.00	9,650.00	223,028.00	54,680.00	64,330.00
13	Printer	40%	79,700.00	-	-	79,700.00	59,471.00	8,092.00	67,563.00	12,137.00	20,229.00
14	Xerox Machine	15%	128,500.00	-	-	128,500.00	104,973.00	3,529.00	108,502.00	19,998.00	23,527.00
15	Building	10%	3,443,381.00	-	-	3,443,381.00	1,961,118.00	148,226.00	2,109,344.00	1,334,037.00	1,482,263.00
	TOTAL (Z)	RS.	6,362,245.80	-	-	6,362,245.80	4,261,440.65	291,613.00	4,553,053.65	1,809,192.15	2,100,805.15
S.	NAND & JEET KHEMKA FOUNDATION										
1	Camera	15%	47,500.00	-	-	47,500.00	35,460.50	1,806.00	37,266.50	10,233.50	12,039.50
2	Furniture & Fixtures	10%	99,340.00	-	-	99,340.00	58,202.50	4,114.00	62,316.50	37,023.50	41,137.50
3	Laptop & Computer	40%	449,900.00	-	-	449,900.00	439,084.00	4,326.00	443,410.00	6,490.00	10,816.00
4	Motorcycle	15%	363,356.00	-	-	363,356.00	269,545.00	14,072.00	283,617.00	79,739.00	93,811.00
5	Projector	15%	49,150.00	-	-	49,150.00	35,757.00	2,009.00	37,766.00	11,384.00	13,393.00
6	Inverter	15%	18,600.00	-	-	18,600.00	12,112.00	973.00	13,085.00	5,515.00	6,488.00
	TOTAL (AA)	RS.	1,027,846.00	-	-	1,027,846.00	850,161.00	27,300.00	877,461.00	150,385.00	177,685.00
T.	GAIN										
	Camera	15%	59,200.00	-	-	59,200.00	40,648.00	2,783.00	43,431.00	15,769.00	18,552.00
	TOTAL (AB)	RS.	59,200.00	-	-	59,200.00	40,648.00	2,783.00	43,431.00	15,769.00	18,552.00
U.	BRAC										
	Building	10%	424,500.00	-	-	424,500.00	241,767.00	18,273.00	260,040.00	164,460.00	182,733.00
	TOTAL (AC)	RS.	424,500.00	-	-	424,500.00	241,767.00	18,273.00	260,040.00	164,460.00	182,733.00
V.	COLUMBIA UNIVERSITY										
	Building	10%	93,119.00	-	-	93,119.00	53,036.00	4,008.00	57,044.00	36,075.00	40,083.00
	TOTAL (AC)	RS.	93,119.00	-	-	93,119.00	53,036.00	4,008.00	57,044.00	36,075.00	40,083.00
W.	GLOBALGIVING										
	Building	10%	551,000.00	-	-	551,000.00	313,812.00	23,719.00	337,531.00	213,469.00	237,188.00
	TOTAL (AE)	RS.	551,000.00	-	-	551,000.00	313,812.00	23,719.00	337,531.00	213,469.00	237,188.00
X.	PFI										
	Projector	15%	57,740.00	-	-	57,740.00	40,528.00	2,582.00	43,110.00	14,630.00	17,212.00
	TOTAL (AF)	RS.	57,740.00	-	-	57,740.00	40,528.00	2,582.00	43,110.00	14,630.00	17,212.00



Y.	NESTLE Tablet	15%	45,899.00	-	-	45,899.00	19,824.50	3,911.00	23,735.50	22,163.50	26,074.50
	TOTAL (AG)	RS.	45,899.00	-	-	45,899.00	19,824.50	3,911.00	23,735.50	22,163.50	26,074.50
Z.	GENERAL SECTION										
1	Vehicle	15%	1,745,865.00	-	-	1,745,865.00	261,880.00	222,598.00	484,478.00	1,261,387.00	1,483,985.00
2	Motor Cycle	15%	370,506.00	-	-	370,506.00	132,912.00	35,639.00	168,551.00	201,955.00	237,594.00
3	Building	10%	2,602,000.00	-	-	2,602,000.00	1,481,925.00	112,008.00	1,593,933.00	1,008,067.00	1,120,075.00
4	Tata ACE	15%	605,000.00	-	-	605,000.00	200,671.00	60,649.00	261,320.00	343,680.00	404,329.00
5	Mobile Tablet	15%	-	85,099.00	-	85,099.00	-	12,765.00	12,765.00	72,334.00	-
	TOTAL (AI)	RS.	5,323,371.00	85,099.00	-	5,408,470.00	2,077,388.00	443,659.00	2,521,047.00	2,887,423.00	3,245,983.00
AA.	IGNOU PROJECT										
	A.C	15%	40,000.00	-	-	40,000.00	6,726.00	4,991.00	11,717.00	28,283.00	33,274.00
	TOTAL (AN)	RS.	40,000.00	-	-	40,000.00	6,726.00	4,991.00	11,717.00	28,283.00	33,274.00
AB.	SWM PROJECT										
1	Vehicle	15%	13,754,717.00	-	-	13,754,717.00	12,282,274.00	220,866.00	12,503,140.00	1,251,577.00	1,472,443.00
2	Dustbin	15%	761,522.00	-	-	761,522.00	663,665.55	14,678.00	678,343.55	83,178.45	97,856.45
	TOTAL (AP)	RS.	14,516,239.00	-	-	14,516,239.00	12,945,939.55	235,544.00	13,181,483.55	1,334,755.45	1,570,299.45
AC.	AGHA KHAN FOUNDATION										
	Motor Cycle	15%	171,813.00	-	-	171,813.00	151,040.00	3,116.00	154,156.00	17,657.00	20,773.00
	TOTAL (AS)	RS.	171,813.00	-	-	171,813.00	151,040.00	3,116.00	154,156.00	17,657.00	20,773.00
AD.	TMI PROJECT										
	Scooty	15%	55,309.00	-	-	55,309.00	36,014.00	2,894.00	38,908.00	16,401.00	19,295.00
	TOTAL (AY)	RS.	55,309.00	-	-	55,309.00	36,014.00	2,894.00	38,908.00	16,401.00	19,295.00
AE.	MAHINDRA PROJECT										
	Television	15%	65,000.00	-	-	65,000.00	45,726.00	2,891.00	48,617.00	16,383.00	19,274.00
	TOTAL (AZ)	RS.	65,000.00	-	-	65,000.00	45,726.00	2,891.00	48,617.00	16,383.00	19,274.00
AF.	NABARD-POP PROJECT										
	Furniture & Fixtures	15%	47,722.00	-	-	47,722.00	34,915.00	1,921.00	36,836.00	10,886.00	12,807.00
	TOTAL (AAA)	RS.	47,722.00	-	-	47,722.00	34,915.00	1,921.00	36,836.00	10,886.00	12,807.00
	TOTAL (A) TO (AAA)RS.		35,314,270.38	85,099.00	-	35,399,369.38	26,808,051.55	1,184,721.00	27,992,772.55	7,406,596.83	8,506,218.83



NIDAN
REGD.OFFICE:-1A/12, NEW PATLIPUTRA COLONY , PATNA-800 013
ADMN. OFFICE:-304, MAURYA TOWER, MAURYA LOK COMPLEX, PATNA- 800 001

SCHEDULE:-B:CASH & BANK BALANCES

S.N.	PARTICULARS	AS ON 31.03.2024	AS ON 31.03.2023
a.	Cash in hand	217,194.00	46,362.00
b.	In Bank Account with		
1	S.B.I. (FCRA) A/c No. 40067596507	3,275,409.31	7,955,997.21
2	P.N.B. (SUB FCRA) A/c No.2910000100164846	34,115.34	204,885.89
3	P.N.B. (SUB FCRA) A/c No.6023000100028789	3,007.02	2,927.02
4	B.O.B. (General) Account No.4814	31,430.96	30,581.96
5	B.O.B. (Sponsorship) Account No.6396	300,351.12	80,572.45
6	Canara Bank Account No. 74002200042650	-	3,145.64
7	P.N.B. A/c No.2910000100227206	187,004.36	124,225.17
8	P.N.B. Account No. 2910000100245789	64,204.58	153,154.67
9	P.N.B. Account No.2910000100247529	4,448.26	4,329.26
10	Central Bank A/c 3110773123	7,611.80	7,396.80
11	PNB A/C No.-1210000102055324	2,624.91	2,554.91
12	PNB A/C- 2910000100259676(GSF)	345.22	337.22
13	P.N.B. Account No.4037000101061878	1,709.49	1,665.49
14	PNB A/C- 2910000100260593(GSF)	2,325.59	2,263.59
15	P.N.B A/c 2910000100269628	17,321.04	16,761.04
16	P.N.B A/c No.6023000100049560	55,449.89	351,380.71
17	Yes Bank A/c No. 062094600000523	354,391.00	114,396.00
17	Axis Bank A/C No. 923010032056003	68,958.68	-
c.	Fixed Deposit with		
1	PNB, Boring Road, Patna (FCRA)	1,364,559.00	1,300,107.00
2	PNB, Boring Road, Patna (NFCRA)	184,914.00	174,523.00
3	PNB, Mandawli, Delhi (NFCRA)	10,097,292.00	14,433,757.00
4	Bank of Baroda, Patna (NFCRA)	-	1,685,064.00
5	Yes Bank Ltd, Patna (NFCRA)	10,469,278.40	9,866,048.00
6	Axis Bank Barakhamba Road, Delhi	613,399.00	-
	TOTAL: Rs.	27,357,344.97	36,562,436.03



NIDAN

REGD. OFFICE: 1A/12, NEW PATLIPUTRA COLONY, PATNA – 800013
ADMN. OFFICE: - 304, MAURYA TOWER, MAURYA LOK COMPLEX PATNA – 800 001

ACCOUNTING POLICIES & NOTES

1. The account has been prepared on an accrual basis and in accordance with the normally accepted accounting principles.
2. i) Assets acquired during the year have been treated as Capital Fund.
ii) Depreciation on fixed assets as per the rates applicable under the Income Tax Act, 1961 has been provided in the financial statements.
3. The amount yet to be utilised for activities has been treated as 'Unutilised Grant'.
4. Only those assets acquired during the year out of earmarked Grant and other Funds have been also treated as Capital Fund in the financial statements.
5. The Society received claim amounting to Rs.2,43,28,958.00 in earlier financial year from Jaipur Municipal Corporation against Order of Hon'ble Commercial Court, Jaipur Metropolitan II, Jaipur. Jaipur Municipal Corporation against the decree has filed Civil Miscellaneous Appeal No: 2332/2020 before the Hon'ble High Court, Jaipur and matter is pending before the Hon'ble High Court. The Society has treated the total receipts received against claim as Current Liability pending final orders from the Hon'ble High Court, Jaipur.

Grand Plaza, Frazer Road
Patna, August 17, 2024

For Jha & Associates
Chartered Accountants
Firm Registration Number: 01195C



Partner

Membership Number: 079294
UDIN: 24079294BKBGYG5107

NIDAN
REGD. OFFICE:- 1A/12, NEW PATLIPUTRA COLONY, PATNA
ADMIN. OFFICE:-304, MAURYA TOWER, MAURYA LOK COMPLEX, PATNA- 800 001

PREVIOUS YEAR: 2023 - 2024
ASSESSMENT YEAR: 2024 - 2025

PAN: AAATN3715B

Rs.....P.

COMPLIANCE U/S 11 OF INCOME TAX ACT

TOTAL INCOME

69,493,588.00

85% Thereof

59,069,550.00

Amount actually applied for Charitable & Religious purposes

77,078,084.00

Shortfall in application set aside u/s 11(2)

NIL

I. STATEMENT OF INCOME

a. Interest from Bank

1,583,270.00

b. Grant/Consultancy/Contract Fee

1 From Global Alliance for Improve Nutrition

4,000,000.00

2 From Nestle India Limited

56,157,349.32

3 From SIDBI

564,600.00

4 From A N College for Vermicompost System

203,840.00

5 From Rotary India Literacy Mission

160,000.00

6 From NABARD

296,000.00

7 From DWSC, Bihar

5,766,594.00

8 From SIDBI

210,170.00

67,358,553.32

c. Other Receipts/Reimbursements

551,765.00

TOTAL RS.

69,493,588.32

II. APPLICATION OF INCOME:

a. Project/Reimbursement Expenses

75,719,260.88

b. Administrative Expenses

1,343,387.28

Add : Repayment of Liabilities Pertaning to FY 2022-23

38,000.00

Less: Expenses Payable for Financial Year 2023-24

107,663.00

76,992,985.16

b. Through Balance Sheet

85,099.00

TOTAL RS.

77,078,084.16