

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' 2023 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

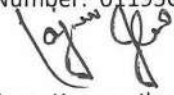
Opinion

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, 2023;
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 31, 2023

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



(Rajeev Kumar Jha)

Partner

Membership Number: 079294
UDIN: 23079294BGQXAS5496



BALANCE SHEET AS AT 31ST MARCH, 2023

	Rs.....P.	ASSETS & PROPERTIES	Rs.....P.
FUND & LIABILITIES		FIXED ASSETS (AT COST)	
GENERAL FUND		(As Per Schedule-"A" Annexed)	
As per last account	78,99,699.83		85,06,218.83
Add:- Addition/Adjustment during the year	<u>20,15,166.00</u>		
	99,14,865.83	Loan to Beneficiaries(RMK)	
Less: Depreciation		As Per Last Account	17,54,290.50
(As Per Schedule - A)	<u>14,08,647.00</u>		
		LOANS & ADVANCES	
SECURED LOAN		1 Oxfam America Project	2,00,482.00
Tata Motors Finance Limited		2 General Section	3,58,561.49
		3 Nestle Project NFCRA	18,400.00
CURRENT LIABILITIES		4 Skoll Foundation Project	1,93,386.49
A. TDS PAYABLE		5 NRC Project	1,24,548.00
1 Oxfam America Project	1,16,448.00	6 Global Human Right Project	2,50,000.00
2 Mamta Project	8,363.00	7 Holdeen India Project	4,79,750.00
3 Nestle Project	4,400.00	8 Income Tax (Appeal)	<u>7,87,089.00</u>
4 Tata Capital Financial Services Project	<u>7,546.00</u>		
	1,36,757.00		24,12,216.98
B. GST PAYABLE	3,95,098.85		
C. EXPENSES PAYABLE		DEPOSIT	
1 Gain Project	5,21,107.35	1 Rent	33,100.00
2 Nestle Project	20,202.52	2 Telephone	2,000.00
3 BSACS Project	5,57,025.00	3 Electricity	19,800.00
4 Short Stay Home Project	4,48,982.00	4 Earnest Money Deposit	6,33,875.00
5 Plan International Inc	38,000.00	5 Security Deposit	<u>2,05,036.64</u>
6 UNDP Project	<u>2,831.20</u>		
	15,88,148.07	TAX DEDUCTED AT SOURCE	
		As Per Last Account	3,85,955.43
		Add: During The Year	<u>1,24,273.00</u>
			5,10,228.43
		Less : Received During The Year	<u>83,968.00</u>
			4,26,260.43
		GRANT RECEIVABLE	
		As Per Last Account	1,24,49,857.29
		Add : During The Year	<u>4,62,253.43</u>
			1,29,12,110.72
		Less: Received/Adjustment during the Year	<u>77,04,523.76</u>
			52,07,586.96
CARRIED OVER	21,20,003.92	CARRIED OVER	1,92,00,385.34



FUND & LIABILITIES		Rs.P.	ASSETS & PROPERTIES	Rs.P.
BROUGHT FORWARD		21,20,003.92	BROUGHT FORWARD	87,48,173.56
D. Claim Received from Jaipur Municipal Corporation (Court Case)		2,38,27,045.00		
E. UNSPENT GRANT			CLOSING BALANCE	
1	Freedom From Hunger	9,393.50	Cash & Bank Balance	3,65,62,436.03
2	GHR	2,50,000.00	(As Per Schedule-B)	
3	Global Giving	2,276.52		
4	Holdeen India	4,79,750.00		
5	Oxfame America	46,49,861.89		
6	Plan International	28.30		
7	Save the Children	3,475.00		
8	Skoll Foundation	45,36,793.61		
9	Street Net	48.72		
10	Establishment	2,85,122.00		
11	Syngenta India Limited	1,36,355.00		
12	GIVE INDIA	9,516.00		
13	AKF	9,03,373.00		
14	PHED	7,045.00		
15	PWESCR	6,473.00		
16	Gobardhan	6,34,804.00		
		1,19,14,315.54		
Income & Expenditure Account				
As Per Last Account		84,62,420.32		
Add : Surplus For The Year		6,90,863.03		
TOTAL: Rs		5,57,62,821.37	TOTAL: Rs	5,57,62,821.37

Grand Plaza, Frazer Road
Patna, August 31, 2023

In terms of our separate report of even date

For Jha & Associates

Chartered Accountants

Firm Registration Number: 01195C



Partner

Membership Number: 079294



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	Rs.P.	INCOME	Rs.P.
ACTIVITIES		UNSPENT GRANT	
A. SKOLL PROJECT		(Brought Forward from previous year)	
Recurring Expenses		GRANT	1,87,14,083.39
Disaster Relief Efforts Related / COVID Outbreak		1 From Skoll Foundation	19,56,250.00
1 Help People Access Government Support	10,82,229.00	2 From Syngenta India Limited	29,08,125.00
2 Build Awareness of COVID-19	1,500.00	3 From Oxfam America	97,30,766.00
3 Program Staff Time Cost	5,37,450.00	4 From Nestle India Limited	5,29,90,852.00
4 Travel Expenses	8,658.00	5 From United Nation Development Program	10,45,264.00
5 Awareness of COVID Pandemic and Vaccination	10,48,338.00	Less : Grant Receivable	10,45,264.00
6 Awareness & Training on Public Support Program	3,48,936.00		
7 Distribution of Ration Kits for Poor/needly People	4,61,748.00		
8 Entrepreneurs Trainings	2,61,521.00	Less: Capital Expenditure Transferred to Capital Fund	6,75,85,993.00
9 Health & Hygiene Training of Community Based	2,47,621.00		20,15,166.00
10 Technical Support for Public Welfare Programs	2,05,460.00	CONTRACTUAL RECEIPTS	
11 Flooding in Assam Region Relief Efforts	8,824.00	1 From DWSC, Bihar	18,84,804.00
Cyclone Amphan Disaster Relief		2 From Mobile Creches	63,476.00
1 Administrative Support	11,214.16		
2 Emergency Relief Kits (Ration Clothes Hygiene Item)	1,86,890.00	OTHER RECEIPTS	
3 Entitlements	5,50,000.00	1 Interest on TDS Refund	4,792.00
4 Livelihood Support	6,35,371.00	2 Interest on Savings	4,06,686.00
Administration and Program Support Cost		3 Interest on Fixed Deposit	10,60,372.00
1 Accountant-Salary	3,30,900.00		
2 Employee Benefit-EPF Contribution Sept	1,29,469.00	EXPENSES RE-IMBURSEMENT	
3 Office Expenses 2022	1,37,787.00	Skoll Foundation	1,83,105.00
4 Office Rent 2022	1,50,000.00		
5 Bank Charge	667.88	Loan/Expenses Payable Written Off	17,39,052.22
B. SYNGENTA PROJECT EXPENSES			
Recurring Expenses		GRANT RECEIVABLE	
1 Educate Farmers on Health, Hygiene & Safety to	17,68,802.00	Nestle India Limited	4,62,253.43
2 Ensure No Pesticide Exposure	2,27,435.00		
3 Individual / Family Counselling on Health & Safe	80,866.00		
4 Use of Agro Chemicals	2,00,000.00		
5 Public Awareness Design and Printing of Safety	2,77,977.00		
6 Pamphlets	2,16,690.00		
7 Public Address Van to Create Public Awareness	2,77,977.00		
8 Wall Painting Related to Farm Safety	2,16,690.00		
9 Project Management Cost	2,16,690.00		
CARRIED OVER		CARRIED OVER	
	91,16,354.04		9,00,89,451.04



EXPENDITURE	Rs.P.	INCOME	Rs.P.
BROUGHT FORWARD		BROUGHT FORWARD	
C. OXFAM AMERICA PROJECT EXPENSES		CAPITAL FUND	
Recurring Expenses		(Depreciation For The Year)	
Intervention / Activities			
1 Developing Effective Communication/IEC Material	20,018.00		
2 Training and Handholding Support to Women	9,26,529.00		
3 Input Material Support to Selected Women	11,88,124.75		
4 Community Mobiliser	5,03,283.00		
5 Technical Support Cost	11,58,425.00		
Monitoring & Evaluation			
1 Local Travel Cost	1,28,973.00		
2 Project Inception Meeting	46,854.00		
Human Resource			
1 Project Coordinator	2,73,226.00		
2 Field Logistician	1,44,000.00		
3 Field Accountant-Partial Cost	1,25,000.00		
Office Administration			
1 Field Office Partial Rent	59,400.00		
2 Filled Office Partial Electricity and Office	43,532.00		
3 Communication Postage & Courier Etc.	9,660.00		
4 Bank Charge	6,914.36		
5 Program Management Support	4,55,357.00		
	<u>50,89,296.11</u>		
D. AAI Project Expenses			
Recurring Expenses			
1 Project Coordinator	24,000.00		
2 Office Expenses	2,272.00		
3 Bank Charge	434.50		
	<u>26,706.50</u>		
E. AIF Livelihood Project			
Recurring Expenses			
1 Vehicle Registration & Documentation Expenses	4,09,685.00		
2 Training/Hygiene Kits Support to Street Vendors	33,700.00		
3 Office Expenses	5,272.00		
4 Bank Charge	293.00		
	<u>4,48,950.00</u>		
F. AIF Education Project			
Recurring Expenses			
1 Project Coordinator	30,000.00		
2 Office Expenses	402.00		
3 Bank Charge	88.12		
	<u>30,490.12</u>		
CARRIED OVER		CARRIED OVER	
	Rs.		Rs.
	91,16,354.04		9,00,89,451.04
			14,08,647.00
			9,14,98,098.04



EXPENDITURE	Rs.P.	INCOME	Rs.P.	Rs.P.
BROUGHT FORWARD		BROUGHT FORWARD		
G. Street Net Project Expenses	Rs.		1,47,11,796.77	Rs. 9,14,98,098.04
Recurring Expenses				
1 Audit Fee	35,400.00			
2 Office Expenses	124.92			
3 Bank Charge	740.00		36,264.92	
H. MIA Project Expenses			40,956.75	
Recurring Expenses				
1 Project Coordinator	40,596.00			
2 Office Expenses	240.00			
3 Bank Charge	120.75			
I. FNV Project Expenses			64,105.13	
Recurring Expenses				
1 Training/Hygiene Kits Support to Street Vendors	64,000.00			
2 Bank Charge	105.13			
J. Bring Them Back			6,052.00	
Recurring Expenses				
1 Office Expenses	5,900.00			
2 Bank Charge	152.00			
K. GHR Project Expenses			13,707.00	
Recurring Expenses				
1 Training/Hygiene Kits Support to Street Vendors	13,570.00			
2 Bank Charge	137.00			
L. Plan Project Expenses			21,950.00	
Recurring Expenses				
1 Project Coordinator	20,000.00			
2 Office Expenses	1,950.00			
M. GAIN Project Expenses			65,051.65	
Recurring Expenses				
1 Training/Hygiene Kits Support to Street Vendors	65,050.00			
2 Bank Charge	1.65			
N. E C Project Expenses			40,000.00	
Project Coordinator				
O. Mamta Project Expenses			51,594.00	
Project Coordinator				
CARRIED OVER	Rs.	CARRIED OVER	1,50,51,478.22	Rs. 9,14,98,098.04



EXPENDITURE	Rs.P.	INCOME	Rs.P.
BROUGHT FORWARD		BROUGHT FORWARD	
P. EXPENSES AGAINST RE-IMBURSEMENT			
Skoll Foundation			1,50,51,478.22
Q. CEE Project Expenses			1,66,784.88
Recurring Expenses			
1 Consultant Fee	22,774.00		
2 Misc. Expenses	10,280.00		
			33,054.00
R. NESTLE INDIA PROJECT EXPENSES			
Recurring Expenses			
Support to Street Vendors Under wake of pandemic Covid			
1 Dry Ration Kits	2,36,42,786.00		
2 Admin & Distribution Cost	11,04,900.00		
Support to Flood Relief			
1 Dry Ration Kits	72,00,000.00		
2 Admin & Distribution Cost	3,60,000.00		
Project serve safe food			
1 Training Kits	59,87,474.50		
2 Venue Cost	42,45,324.00		
3 Training Tools	7,78,500.00		
4 Trainers Honorarium	11,79,000.00		
5 Printing Charges	7,58,152.90		
6 Designing of event & documentation	1,27,000.00		
7 Training of Trainers (TOT)	1,34,500.00		
8 Translation Cost	1,13,000.00		
9 Mobilization Cost	41,31,543.00		
10 Program Manager	11,88,000.00		
11 Program Head	5,94,000.00		
12 Accountant	3,20,600.00		
13 Travel And Stay	21,13,820.00		
14 Fostac Certificate & Data entry	8,68,809.00		
15 Organisation Overhead	17,76,734.70		
			5,66,24,144.10
S. JP MORGAN INDIA PROJECT EXPENSES			
Recurring Expenses			
1 Total Human Resources	17,78,201.00		
2 Total Material And Equipment	4,09,288.00		
3 Total Travel Expenses .	2,20,745.00		
4 Professional experts	1,96,175.00		
5 Events & communication	41,235.00		
6 Administrative expenses	2,28,278.30		
			28,73,922.30
CARRIED OVER		CARRIED OVER	
			7,47,49,383.50
			9,14,98,098.04



EXPENDITURE	Rs.P.	INCOME	Rs.P.
BROUGHT FORWARD		BROUGHT FORWARD	
T. GSF PROJECT EXPENSES			
Recurring Expenses			
1 Linkage JLG Group with Schemes	94,255.00		
2 Outreach & Mobilization	6,27,000.00		
3 Program Coordinator	1,50,000.00		
4 Bank Charge	4,475.20		
U. GOBARDHAN PROJECT EXPENSES			
Installation of Bio Gas Plant	12,50,000.00		
V. IGNOU Project Expenses			
Recurring Expenses			
1 Consultant Fee	50,000.00		
2 Office Expenses	8,396.00		
W. KARO Shambhav Project			
Accountant & Admin	1,35,000.00		
X. DRDA Project			
Accountant & Admin	1,35,000.00		
Y. Mahindra & Mahindra			
Program Manager	1,40,000.00		
Z. Sponsorship			
Program Manager	28,000.00		
AA. OTHER PROJECT EXPENSES			
APF Project Office Expenses	470.00		
SWD Project Bank Charge	232.00		
CAF Project Bank Charge	0.30		
TIS Project Bank Charge	622.83		
TMI Office Expenses	9,100.00		
AB. Administrative Expenses			
Recurring Expenses			
1 Bank Charge	41,965.74		
2 Office Expenses	4,332.00		
3 Interest on Vehicles Loan	22,563.90		
4 State Level Consultation of Bihar Forces	33,476.00		
CARRIED OVER		CARRIED OVER	
	7,47,49,383.50		9,14,98,098.04



EXPENDITURE	Rs.P.	INCOME	Rs.P.
BROUGHT FORWARD		BROUGHT FORWARD	
	Rs.		Rs.
DEPRECIATION			
UNSPENT GRANT			
1 Freedom From Hunger	9,393.50		
2 GHR	2,50,000.00		
3 Global Giving	2,276.52		
4 Holdeen India	4,79,750.00		
5 Oxframe America	46,49,861.89		
6 Plan International	28.30		
7 Save the Children	3,475.00		
8 Skoll Foundation	45,36,793.61		
9 Street Net	48.72		
10 Establishment	2,85,122.00		
11 Syngenta India Limited	1,36,355.00		
12 GIVE INDIA	9,516.00		
13 AKF	9,03,373.00		
14 PHED	7,045.00		
15 PWESCR	6,473.00		
16 Gobardhan	6,34,804.00		
SURPLUS			
Excess of Income over Expenditure Transferred to Balance Sheet	1,19,14,315.54		
TOTAL	9,14,98,098.04	TOTAL	9,14,98,098.04

Grand Plaza, Frazer Road
Patna, August 31, 2023



In terms of our separate report of even date
For Jha & Associates
Chartered Accountants
Firm Registration Number: 01195C
Partner
Membership Number: 079294

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	Rs.....P.	P. PAYMENTS	Rs.....P.
OPENING BALANCES (Unutilized Grant from Previous Year) Cash & Bank Balances (As Per Schedule B)			
GRANT			
1 From Skoll Foundation	19,56,250.00		
2 From Syngenta India Limited	29,08,125.00		
3 From Oxfam America	97,30,766.00		
4 From Nestle India Limited	5,29,90,852.00		
5 From United Nation Development Program	10,45,264.00		
CONTRACTUAL RECEIPTS			
1 From DWSC, Bihar	18,84,804.00		
2 From Mobile Creches	63,476.00		
OTHER RECEIPTS			
1 Interest on TDS Refund	4,792.00		
2 Interest on Savings	4,06,686.00		
3 Interest on Fixed Deposit	10,60,372.00		
COURT CLAIM RECEIVED FROM JAIPUR MUNICIPAL CORPORATION			
1 Claim From Jaipur Municipal Corporation	90,95,082.00		
2 Security Deposit	5,01,913.00		
3 Presumptive Damage	6,00,000.00		
4 Interest from Municipal Corporation Jaipur	1,41,31,963.00		
EXPENSES RE-IMBURSEMENT			
Skoll Foundation			
TDS Refund			
GST PAYABLE			
TDS PAYABLE			
1 Oxfam America Project	1,16,448.00		
2 Mamta Project	8,363.00		
3 Nestle Project	4,400.00		
CARRIED OVER	11,81,35,099.60	CARRIED OVER	Rs. 27,71,770.00
			91,16,354.04
			63,44,584.04

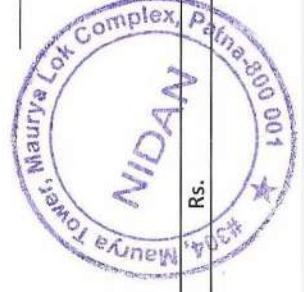




RECEIPTS	Rs.P.	PAYMENTS	Rs.P.	Rs.P.
BROUGHT FORWARD		BROUGHT FORWARD		
Recovery/Adjustment of Advance		C. OXFAM AMERICA PROJECT EXPENSES		
1 Skoll Project	2,57,770.00	Recurring Expenses		
2 Nestle Project	33,161.00	Intervention / Activities		
3 General Section	1,97,750.00	1 Developing Effective Communication/IEC Material	20,018.00	
4 UNDP Project	56,245.00	2 Training and Handholding Support to Women	9,26,529.00	
5 JP Morgan India Project	14,72,858.00	3 Input Material Support to Selected Women	11,88,124.75	
		4 Community Mobiliser	5,03,283.00	
		5 Technical Support Cost	11,58,425.00	
		Monitoring & Evaluation		
		1 Local Travel Cost	1,28,973.00	
		2 Project Inception Meeting	46,854.00	
		Human Resource		
		1 Project Coordinator	2,73,226.00	
		2 Field Logistician	1,44,000.00	
		3 Field Accountant-Partial Cost	1,25,000.00	
		Office Administration		
		1 Field Office Partial Rent	59,400.00	
		2 Filed Office Partial Electricity and Office	43,532.00	
		3 Communication Postage & Courier Etc.	9,660.00	
		4 Bank Charge	6,914.36	
		5 Program Management Support	4,55,357.00	50,89,296.11
		D. AAI Project Expenses		
		Recurring Expenses		
		1 Project Coordinator	24,000.00	
		2 Office Expenses	2,272.00	
		3 Bank Charge	434.50	26,706.50
		E. AIF Livelihood Project		
		Recurring Expenses		
		1 Vehicle Registration & Documentation Expenses	4,09,685.00	
		2 Training/Hygiene Kits Support to Street Vendors	33,700.00	
		3 Office Expenses	5,272.00	
		4 Bank Charge	293.00	4,48,950.00
		F. AIF Education Project		
		Recurring Expenses		
		1 Project Coordinator	30,000.00	
		2 Office Expenses	402.00	
		3 Bank Charge	88.12	30,490.12
CARRIED OVER		CARRIED OVER		1,47,11,796.77



RECEIPTS	Rs.P.	PAYMENTS	Rs.P.	Rs.P.
BROUGHT FORWARD	Rs.	BROUGHT FORWARD	Rs.	1,47,11,796.77
		G. Street Net Project Expenses		
		Recurring Expenses		
		1 Audit Fee		35,400.00
		2 Office Expenses		124.92
		3 Bank Charge		740.00
		H. MIA Project Expenses		
		Recurring Expenses		
		1 Project Coordinator		40,596.00
		2 Office Expenses		240.00
		3 Bank Charge		120.75
		I. FNV Project Expenses		
		Recurring Expenses		
		1 Training/Hygiene Kits Support to Street Vendors		64,000.00
		2 Bank Charge		105.13
		J. Bring Them Back		
		Recurring Expenses		
		1 Office Expenses		5,900.00
		2 Bank Charge		152.00
		K. GHR Project Expenses		
		Recurring Expenses		
		1 Training/Hygiene Kits Support to Street Vendors		13,570.00
		2 Bank Charge		137.00
		L. Plan Project Expenses		
		Recurring Expenses		
		1 Project Coordinator		20,000.00
		2 Office Expenses		1,950.00
		M. GAIN Project Expenses		
		Recurring Expenses		
		1 Training/Hygiene Kits Support to Street Vendors		65,050.00
		2 Bank Charge		1.65
		N. E C Project Expenses		
		Project Coordinator		40,000.00
		O. Mamta Project Expenses		
		Project Coordinator		51,594.00
CARRIED OVER	Rs.	CARRIED OVER	Rs.	1,50,51,478.22



RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.	Rs.....P.
BROUGHT FORWARD	Rs.	BROUGHT FORWARD	Rs.	Rs.
		T. GSF PROJECT EXPENSES		7,47,49,383.50
		Recurring Expenses		
		1 Linkage JLG Group with Schemes	94,255.00	
		2 Outreach & Mobilization	6,27,000.00	
		3 Program Coordinator	1,50,000.00	
		4 Bank Charge	4,475.20	8,75,730.20
		U. GOBARDHAN PROJECT EXPENSES		12,50,000.00
		Installation of Bio Gas Plant		
		V. IGNOU Project Expenses		
		Recurring Expenses		
		1 Consultant Fee	50,000.00	
		2 Office Expenses	8,396.00	58,396.00
		W. KARO Shambhav Project		1,35,000.00
		Accountant & Admin		
		X. DRDA Project		1,35,000.00
		Accountant & Admin		
		Y. Mahindra & Mahindra		1,40,000.00
		Program Manager		
		Z. Sponsorship		28,000.00
		Program Manager		
		AA. OTHER PROJECT EXPENSES		
		1 APF Project Office Expenses	470.00	
		2 SWD Project Bank Charge	232.00	
		3 CAF Project Bank Charge	0.30	
		4 TISS Project Bank Charge	622.83	
		5 TMI Office Expenses	9,100.00	10,425.13
		AB. Administrative Expenses		
		Recurring Expenses		
		1 Bank Charge	41,965.74	
		2 Office Expenses	4,332.00	
		3 Interest on Vehicles Loan	22,563.90	
		4 State Level Consultation of Bihar Forces	33,476.00	1,02,337.64
		Non-recurring expenses		
		1 Motor Vehicle	17,45,865.00	
		2 Motor Cycle	2,69,301.00	20,15,166.00
		TDS/TCS Receivable		1,24,273.00
CARRIED OVER	Rs.	CARRIED OVER		7,96,23,711.47



RECEIPTS	Rs.....P.	PAYMENTS	Rs.....P.	Rs.....P.
BROUGHT FORWARD	Rs.	BROUGHT FORWARD	Rs.	Rs.
		TDS PAYABLE		7,96,23,711.47
		1 Skoll Project		20,463.00
		2 Syngenta Project		1,36,517.00
		3 Nestle Project		54,014.00
		4 JP Morgan India Project		5,705.00
		EXPENSES PAYABLE		
		1 Skoll Project		1,13,344.00
		2 Global Giving Project		14,550.00
		3 Nestle FC Project		1,51,798.00
		4 Wetland Project		45,900.00
		5 Nestle Project		18,50,578.00
		6 JP Morgan India Project		2,53,676.00
		7 Selco Project Payable		1,83,975.00
		8 APMAS Project Payable		41,947.00
		8 Nirmal Gram-TSC-EP		1,69,827.00
		9 SISD Kanpur-EP		17,000.00
		10 Skill Project (IDF)-EP		19,600.00
		11 UNDP-Mnrega-EP		1,81,534.00
		12 APF Project Payable		11,825.00
		13 CCS Project Payable		42,700.00
		14 EK Koshish Project		13,000.00
		15 Rectify Project Payable		1,02,000.00
		16 Remand Home Project		27,987.00
		17 SWM Project Payable		1,73,240.00
		18 UNICEF Project Payable		17,726.00
		19 General Project		98,948.10
		LOANS & ADVANCES		35,31,155.10
		1 Oxfam America Project		2,00,482.00
		2 Nestle Project		18,400.00
		CLOSING BALANCE		
		Cash & Bank Balance		
		(As Per Schedule-B)		
TOTAL	Rs.	TOTAL	Rs.	12,01,52,883.60
				12,01,52,883.60

Grand Plaza, Frazer Road
Patna, August 31, 2023



In terms of our separate report of even date
For Jha & Associates
Chartered Accountants

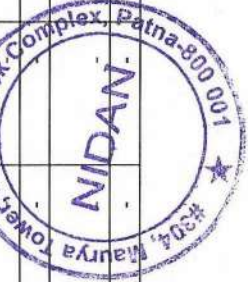


Firm Registration Number: 01195C

Partner
Membership Number: 079294

SCHEDULE:- A: FIXED ASSETS

Sl No.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			AS ON 01.04.2022	ADDITION DURING THE YEAR	DISPOSALS DURING THE YEAR	TOTAL	AS ON 01.04.2022	FOR THE YEAR	TOTAL	AS ON 31.03.2023	AS ON 31.03.2022
A. AAI PROJECT											
1	Vehicle	15%	1,84,272.00	-	-	1,84,272.00	1,68,176.00	2,414.00	1,70,590.00	13,682.00	16,096.00
2	Camera	15%	38,786.00	-	-	38,786.00	31,482.00	1,096.00	32,578.00	6,208.00	7,304.00
	TOTAL (A)	RS.	2,23,058.00	-	-	2,23,058.00	1,99,658.00	3,510.00	2,03,168.00	19,890.00	23,400.00
B. HOLDEEN INDIA PROJECT											
1	Cannon Automatic Photo Copier	15%	86,624.00	-	-	86,624.00	79,056.00	1,135.00	80,191.00	6,433.00	7,568.00
2	Furniture & Fixtures	10%	77,180.00	-	-	77,180.00	61,290.00	1,589.00	62,879.00	14,301.00	15,890.00
3	Office Equipment	15%	1,28,263.73	-	-	1,28,263.73	1,17,060.00	1,681.00	1,18,741.00	9,522.73	11,203.73
	TOTAL (C)	RS.	2,92,067.73	-	-	2,92,067.73	2,57,406.00	4,405.00	2,61,811.00	30,256.73	34,661.73
C. F.N.V. PROJECT											
1	Xerox Machine	15%	1,25,000.00	-	-	1,25,000.00	1,14,081.00	1,638.00	1,15,719.00	9,281.00	10,919.00
2	Furniture	10%	47,070.00	-	-	47,070.00	37,379.00	969.00	38,348.00	8,722.00	9,691.00
	TOTAL (D)	RS.	1,72,070.00	-	-	1,72,070.00	1,51,460.00	2,607.00	1,54,067.00	18,003.00	20,610.00
D. FORD FOUNDATION											
1	Scooty	15%	1,00,000.00	-	-	1,00,000.00	91,265.00	1,310.00	92,575.00	7,425.00	8,735.00
2	Vehicle	15%	8,15,800.00	-	-	8,15,800.00	7,44,537.00	10,689.00	7,55,226.00	60,574.00	71,263.00
3	Furniture & Fixtures	10%	34,834.85	-	-	34,834.85	27,594.00	724.00	28,318.00	6,516.85	7,240.85
	TOTAL (E)	RS.	9,50,634.85	-	-	9,50,634.85	8,63,396.00	12,723.00	8,76,119.00	74,515.85	87,238.85
E. PACS PROGRAMME											
1	Inverter	15%	32,200.00	-	-	32,200.00	26,534.00	850.00	27,384.00	4,816.00	5,666.00
2	Cycle	15%	45,798.00	-	-	45,798.00	38,062.95	1,160.00	39,222.95	6,575.05	7,735.05
3	Furniture & Fixtures	10%	41,370.00	-	-	41,370.00	26,946.00	1,442.00	28,388.00	12,982.00	14,424.00
4	Motor Cycle	15%	2,06,677.00	-	-	2,06,677.00	1,73,652.00	4,954.00	1,78,606.00	28,071.00	33,025.00
	TOTAL (F)	RS.	3,26,045.00	-	-	3,26,045.00	2,65,194.95	8,406.00	2,73,600.95	52,444.05	60,850.05
F. NOVIB PROJECT											
1	Furniture	10%	61,890.00	-	-	61,890.00	49,148.00	1,274.00	50,422.00	11,468.00	12,742.00
2	Xerox Machine	15%	1,49,484.00	-	-	1,49,484.00	1,35,274.00	2,132.00	1,37,406.00	12,078.00	14,210.00
	TOTAL (G)	RS.	2,11,374.00	-	-	2,11,374.00	1,84,422.00	3,406.00	1,87,828.00	23,546.00	26,952.00
G. SAVE THE CHILDREN											
	Camera	15%	87,594.00	-	-	87,594.00	81,545.00	907.00	82,452.00	5,142.00	6,049.00
	TOTAL (M)	RS.	87,594.00	-	-	87,594.00	81,545.00	907.00	82,452.00	5,142.00	6,049.00
CBHI											
	Motor Cycle	15%	87,775.00	-	-	87,775.00	76,226.00	1,732.00	77,958.00	9,817.00	11,549.00
	TOTAL (N)	RS.	87,775.00	-	-	87,775.00	76,226.00	1,732.00	77,958.00	9,817.00	11,549.00



Y.	NESTLE Tablet	15%	45,899.00	-	-	45,899.00	15,223.50	4,601.00	19,824.50	26,074.50	30,675.50
	TOTAL (AG)	RS.	45,899.00	-	-	45,899.00	15,223.50	4,601.00	19,824.50	26,074.50	30,675.50
Z.	GENERAL SECTION										
1	Vehicle	15%	-	17,45,865.00	-	17,45,865.00	-	2,61,880.00	2,61,880.00	14,83,985.00	-
2	Motor Cycle	15%	1,01,205.00	2,69,301.00	-	3,70,506.00	90,984.00	41,928.00	1,32,912.00	2,37,594.00	10,221.00
3	Building	10%	26,02,000.00	-	-	26,02,000.00	13,57,472.00	1,24,453.00	14,81,925.00	11,20,075.00	12,44,528.00
4	Tata ACE	15%	6,05,000.00	-	-	6,05,000.00	1,29,319.00	71,352.00	2,00,671.00	4,04,329.00	4,75,681.00
	TOTAL (AI)	RS.	33,08,205.00	20,15,166.00	-	53,23,371.00	15,77,775.00	4,99,613.00	20,77,388.00	32,45,983.00	17,30,430.00
AA.	IGNOU PROJECT										
	A.C	15%	40,000.00	-	-	40,000.00	854.00	5,872.00	6,726.00	33,274.00	39,146.00
	TOTAL (AN)	RS.	40,000.00	-	-	40,000.00	854.00	5,872.00	6,726.00	33,274.00	39,146.00
AB.	SWM PROJECT										
1	Vehicle	15%	1,37,54,717.00	-	-	1,37,54,717.00	1,20,22,431.00	2,59,843.00	1,22,82,274.00	14,72,443.00	17,32,286.00
2	Dustbin	15%	7,61,522.00	-	-	7,61,522.00	6,46,396.55	17,269.00	6,63,665.55	97,856.45	1,15,125.45
	TOTAL (AP)	RS.	1,45,16,239.00	-	-	1,45,16,239.00	1,26,68,827.55	2,77,112.00	1,29,45,939.55	15,70,299.45	18,47,411.45
AC.	AGHA KHAN FOUNDATION										
	Motor Cycle	15%	1,71,813.00	-	-	1,71,813.00	1,47,374.00	3,666.00	1,51,040.00	20,773.00	24,439.00
	TOTAL (AS)	RS.	1,71,813.00	-	-	1,71,813.00	1,47,374.00	3,666.00	1,51,040.00	20,773.00	24,439.00
AD.	TMI PROJECT										
	Scooty	15%	55,309.00	-	-	55,309.00	32,609.00	3,405.00	36,014.00	19,295.00	22,700.00
	TOTAL (AY)	RS.	55,309.00	-	-	55,309.00	32,609.00	3,405.00	36,014.00	19,295.00	22,700.00
AE.	MAHINDRA PROJECT										
	Television	15%	65,000.00	-	-	65,000.00	42,325.00	3,401.00	45,726.00	19,274.00	22,675.00
	TOTAL (AZ)	RS.	65,000.00	-	-	65,000.00	42,325.00	3,401.00	45,726.00	19,274.00	22,675.00
AF.	NABARD-POP PROJECT										
	Furniture & Fixtures	15%	47,722.00	-	-	47,722.00	32,655.00	2,260.00	34,915.00	12,807.00	15,067.00
	TOTAL (AAA)	RS.	47,722.00	-	-	47,722.00	32,655.00	2,260.00	34,915.00	12,807.00	15,067.00
	TOTAL (A) TO (AAA)RS.		3,32,99,104.38	20,15,166.00	-	3,53,14,270.38	2,53,99,404.55	14,08,647.00	2,68,08,051.55	85,06,218.83	78,99,699.83



NIDAN

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

SCHEDULE:-B:CASH & BANK BALANCES

S.N.	PARTICULARS	AS ON 31.03.2023	AS ON 31.03.2022
a.	Cash in hand	46,362.00	99,665.00
b.	In Bank Account with		
1	S.B.I. (FCRA) A/c No. 40067596507	79,55,997.21	82,53,733.14
2	P.N.B. (SUB FCRA) A/c No.2910000100164846	2,04,885.89	2,58,660.14
3	P.N.B. (SUB FCRA) A/c No.6023000100028789	2,927.02	2,884.42
4	B.O.B. (General) Account No.4814	30,581.96	958.36
5	B.O.B. (Sponsorship) Account No.6396	80,572.45	7,26,071.45
6	Canara Bank Account No. 74002200042650	3,145.64	3,055.64
7	P.N.B. A/c No.2910000100227206	1,24,225.17	10,998.52
8	P.N.B. Account No. 2910000100245789	1,53,154.67	36,72,280.02
9	P.N.B. Account No.2910000100247529	4,329.26	4,248.66
10	Central Bank A/c 3110773123	7,396.80	7,186.80
11	PNB A/C No.-1210000102055324	2,554.91	2,486.91
12	PNB A/C- 2910000100259676(GSF)	337.22	950.62
13	P.N.B. Account No.4037000101061878	1,665.49	1,621.49
14	PNB A/C- 2910000100260593(GSF)	2,263.59	2,238.99
15	P.N.B A/c 2910000100269628	16,761.04	16,350.44
16	P.N.B A/c No.6023000100049560	3,51,380.71	24,87,203.00
17	Yes Bank A/c No. 062094600000523	1,14,396.00	-
c.	Fixed Deposit with		
1	PNB, Boring Road, Patna (FCRA)	13,00,107.00	12,42,109.00
2	PNB, Boring Road, Patna (NFCRA)	1,74,523.00	1,66,141.00
3	PNB, Mandawli, Delhi (NFCRA)	1,44,33,757.00	10,36,229.00
4	Bank of Baroda, Patna (NFCRA)	16,85,064.00	30,24,132.00
5	Yes Bank Ltd, Patna (NFCRA)	98,66,048.00	-
TOTAL: Rs.		3,65,62,436.03	2,10,19,204.60



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. Old non – recoverable advances and or grants together with old liabilities pertaining to more than three years have been written off during the year and accordingly reflected in the financial statements.
6. The Society received claim amounting to Rs.2,43,28,958.00 during the 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 31, 2023



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

A handwritten signature in black ink, appearing to be in Devanagari script.

Partner

Membership Number: 079294
UDIN: 23079294BGQXAS5496

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

		PREVIOUS YEAR: 2022 - 2023
		ASSESSMENT YEAR: 2023 - 2024
		Rs.....P.
COMPLIANCE U/S 11 OF INCOME TAX ACT		
TOTAL INCOME		7,39,73,544.22
85% Thereof		6,28,77,512.59
Amount actually applied for Charitable & Religious purposes		8,17,36,635.47
Shortfall in application set aside u/s 11(2)		NIL
I. STATEMENT OF INCOME		
a. Interest from Bank		14,67,058.00
b. Grant/Consultancy/Contract Fee		
1 From Skoll Foundation	19,56,250.00	
2 From Syngenta India Limited	29,08,125.00	
3 From Oxfam America	97,30,766.00	
4 From Nestle India Limited	5,29,90,852.00	
5 From United Nation Development Program	10,45,264.00	
6 From DWSC, Bihar	18,84,804.00	
7 From Mobile Creches	63,476.00	
8 Expenses Reimbursement	1,83,105.00	7,07,62,642.00
c. Interest on Tds Refund		4,792.00
d. Loan/Expenses Payable Written Off		17,39,052.22
	TOTAL RS.	<u><u>7,39,73,544.22</u></u>
II. APPLICATION OF INCOME:		
a. Through Income & Expenditure Account:		7,74,84,272.47
Add : Repayment of Liabilities Pertaning to FY 2021-22		23,66,408.00
Less: Expenses Pertaining to Financial Year 2022-23		1,29,211.00
		<u>7,97,21,469.47</u>
b. Through Balance Sheet		20,15,166.00
	TOTAL RS.	<u><u>8,17,36,635.47</u></u>

