

**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**FCRA Balance Sheet as at 31-March-2024**

*In Rupees*

Liabilities	Sch	Amount	Amount	Assets	Sch	Amount	Amount
<b><u>Funds Employed</u></b>				<b><u>Fixed Assets</u></b>			
Restricted Funds	1		2,40,43,366	- Gross Block	6	2,89,60,895	
Deferred Income	2		97,44,676	- Less Accumulated Depreciation		1,92,16,202	
				- Net Block			97,44,693
<b><u>Reserves and Surplus</u></b>				<b><u>Current Assets, Loans and Advances</u></b>			
Opening Balance		27,356		- Advances to Suppliers	7	1,34,882	
Surplus/(deficit) for the year		(6,249)	21,107	- Loans & Advances	8	75,359	
<b><u>Current Liabilities and Provisions</u></b>				- Grant Receivable	9	9,71,601	
- Sundry Creditors	3	12,90,013		- Bank Balance	10	3,40,85,063	3,52,66,905
- Outstanding Expenses	4	5,70,137					
- Statutory Liabilities	5	99,729					
- Inter Unit Account - HO		92,42,570	1,12,02,449				
			<b>4,50,11,598</b>				<b>4,50,11,598</b>

As per our report attached

For M/s A. Ramachandra Rao & Co.,  
Chartered Accountants  
ICAI FRN : 002857S



*P.S.R.V.V. Surya Rao*  
P.S.R.V.V. Surya Rao  
Partner  
Membership NO. 202367  
Date: 16-12-2024  
Place: Hyderabad

For Naandi Foundation



*Manoj Kumar*  
Manoj Kumar  
Chief Executive Officer

NAANDI FOUNDATION  
FCRA Funds Related  
Schedules to financial statements

In Rupees

1. Restricted Funds\*

Particulars	As at 31-March-2024
Opening Balance	-
Add: Grant Receipts during the year	5,79,03,615
Add: Grant receivable during the year	-
	5,79,03,615
<b>Less: Transfers Made</b>	
Restricted Grant Income recognised	3,18,60,444
Deferred Income	19,99,805
Grant Receivable during the year	-
Less: Transfers Made	3,38,60,249
<b>Closing balance</b>	<b>2,40,43,366</b>

\*Restricted funds represent grants received in advance from donors. These funds would be released to income and expenditure account or the deferred income upon fulfillment of conditions stipulated in the agreements with the donors or would be refunded, if unutilized.

2. Deferred Income\*\*

Particulars	As at 31-March-2024
Opening Balance	1,25,24,541
Add: Transfer from restricted fund	19,99,805
Less: Income recognized	47,79,670
<b>Closing balance</b>	<b>97,44,676</b>

\*\*Deferred income (liability account) is that portion of Restricted funds /Grants received from donors, which were used to create Fixed assets. Later, the amount equivalent to depreciation is transferred from 'Deferred income account' to 'income and expenditure account' over the useful life of asset.

3. Sundry Creditors

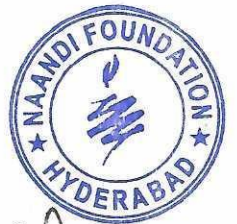
Particulars	As at 31-March-2024
<b>Safe drinking water Program</b>	
Sundry Creditors	10,10,599
<b>Livelihoods Program</b>	
Sundry Creditors	400
<b>Education Program</b>	
Sundry Creditors	2,79,014
	12,90,013

4. Outstanding Expenses

Particulars	As at 31-March-2024
<b>Livelihoods Program</b>	
Village volunteer Honorarium payable	5,41,986
<b>Education Program</b>	
Community associates expenses payable	28,151
	5,70,137

5. Statutory Liabilities

Particulars	As at 31-March-2024
<b>Livelihoods Program</b>	
TDS payable	94,434
<b>Education Program</b>	
TDS payable	5,295
	99,729



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In Rupees

6. Fixed assets

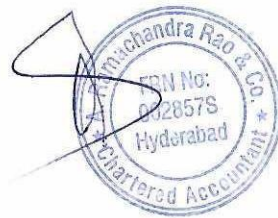
Description	Gross block (at cost)			Depreciation				Net block		
	As at 31 March, 2023	Additions	Deletions	As at 31 March, 2024	Up to 31 March, 2023	for the year	On deletions	Up to 31 March, 2024	As at 31 March 2024	As at 31 March 2023
<b>Owned, tangible assets</b>										
Buildings (Refer Note below)	31,75,836	-	-	31,75,836	7,36,300	51,766	-	7,88,066	23,87,770	24,39,536
Furniture and fixtures	-	-	-	-	-	-	-	-	-	-
Plant and machinery	8,94,639	-	-	8,94,639	4,31,762	42,495	-	4,74,257	4,20,382	4,62,877
Medical equipment	-	-	-	-	-	-	-	-	-	-
Office equipment	1,65,645	-	-	1,65,645	77,539	10,486	-	88,025	77,620	88,106
Electrical installations	12,250	-	-	12,250	4,370	775	-	5,145	7,105	7,880
Leasehold improvements	-	-	-	-	-	-	-	-	-	-
*Computer equipment	1,89,08,290	19,99,805	-	2,09,08,095	1,12,25,068	43,56,454	-	1,55,81,522	53,26,573	76,83,222
**Vehicles	38,04,430	-	-	38,04,430	19,61,493	3,17,694	-	22,79,187	15,25,243	18,42,937
<b>Total</b>	<b>2,69,61,090</b>	<b>19,99,805</b>	<b>-</b>	<b>2,89,60,895</b>	<b>1,44,36,532</b>	<b>47,79,670</b>	<b>-</b>	<b>1,92,16,202</b>	<b>97,44,693</b>	<b>1,25,24,558</b>
<i>Previous year</i>	<i>2,64,35,481</i>	<i>5,25,609</i>	<i>-</i>	<i>2,69,61,090</i>	<i>90,71,237</i>	<i>53,65,295</i>	<i>-</i>	<i>1,44,36,532</i>	<i>1,25,24,558</i>	<i>1,73,64,244</i>

\* Computer Equipment includes TABS, Laptops, Desktops, Printers, Projectors and GPS devices

\*\* Vehicles includes Tractors, Trailers, Front Loaders, EV Vehicles and Jeeps

Note:

Coffee Central Processing Unit for the welfare of Tribal Farmers situated at Thuraiguda Village, Chinnalabudu Panchayat, Arakuvalley Mandal, Alluri Sitaramaraju District, Andhra Pradesh, Pin Code:- 531149



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**7. Advances to Suppliers**

Particulars	As at 31-March-2024
<b>Livelihoods Program</b>	
Advances to Suppliers	1,34,882
	<b>1,34,882</b>

**8. Loans and Advances**

Particulars	As at 31-March-2024
<b>Livelihoods Program</b>	
Advances for Expenses	9,533
<b>Education Program</b>	
Other Advances	65,826
	<b>75,359</b>

**9. Grant Receivable**

Particulars	As at 31-March-2024
<b>Safe drinking water Program</b>	
Grant Receivable	9,71,601
	<b>9,71,601</b>




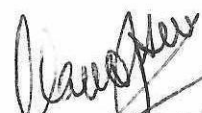
**10. Bank Balances**

Particulars	As at 31-March-2024
FCRA Designated Account (SBI, New Delhi)	3,33,85,624
FC Utilisation Accounts (PNB, Hyderabad)	6,75,140
FC Utilisation Account (RBL, Hyderabad)	24,298
	<b>3,40,85,063</b>



**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**Income and Expenditure Statement for the year ended 31-March-2024**

*In Rupees*

Expenditure	Sch	Amount	Income	Sch	Amount
To Programme Expenditure	13	3,15,57,899	By Grant Income	11	3,18,60,444
To Administration and General Expenditure	14	3,08,794	By Income Recognised From Deferred Income	12	47,79,670
To Depreciation		47,79,670			
Surplus/(deficit) for the year		(6,249)			
<b>Total</b>		<b>3,66,40,114</b>	<b>Total</b>		<b>3,66,40,114</b>
<p>As per our report attached</p> <p>For M/s A. Ramachandra Rao &amp; Co.,  Chartered Accountants  ICAI FRN : 002857S</p>   <p>P.S.R.V.V. Surya Rao  Partner  Membership NO. 202367  Date: 16-12-24  Place: Hyderabad</p>			<p style="text-align: right;">For Naandi Foundation</p>   <p style="text-align: right;">Manoj Kumar  Chief Executive Officer</p>		

NAANDI FOUNDATION  
FCRA Funds Related  
Schedules to financial statements

*In Rupees*

**11. Grant Income**

Particulars	For the year ended 31-March-2024
<b>Livelihoods Program</b>	
Opening grant recognised as grant income	-
Grant income recognised from current year receipts	2,36,69,123
	<b>2,36,69,123</b>
<b>Education Program</b>	
Opening grant recognised as grant income	-
Grant income recognised from current year receipts	81,91,321
	<b>81,91,321</b>
	<b>3,18,60,444</b>

**12. Income Recognised from Deferred Income**

Particulars	For the year ended 31-March-2024
Income recognised from deferred Income -Livelihoods Program	3,88,124
Income recognised from deferred Income- Education Program	43,64,832
Income recognised from deferred Income - Safe drinking water Program	26,714
	<b>47,79,670</b>

**13. Program Expenditure**

Particulars	For the year ended 31-March-2024
Saplins, compost, CPP, green manure, etc	70,03,103
Transportation of Saplings & Bio Inputs	58,290
Village volunteers/Farmers expenses	2,04,53,674
Education/Learning /Teaching Material/Nanhi Kali Kits	21,91,947
Nanhi Kali Sports material and event expenses	9,39,879
Sports coach stipend	9,11,006
	<b>3,15,57,899</b>

**14. Administration and General Expenditure**

Particulars	For the year ended 31-March-2024
Printing, Stationery	19,116
Bank Charges	28,462
Office Rent	2,30,794
Office Maintenance	422
Trainings & Workshops	30,000
	<b>3,08,794</b>



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**NAANDI FOUNDATION**  
**FCRA Funds Related**  
**RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31-March-2024**

*In Rupees*

Receipts	Sch	Amount	Payments	Sch	Amount
<b>To Opening Balance</b>					
- Cash Balance			Capital Expenditure	3	19,99,805
- Bank Balance	1	33,23,945			
To Donations Received	2	5,79,03,615	By Project Expenditure	4	2,48,35,800
			By Administration & General Expenditure	5	3,06,892
			<b>By Closing Balance</b>		
			- Bank Balance	6	3,40,85,063
<b>TOTAL</b>		<b>6,12,27,560</b>	<b>TOTAL</b>		<b>6,12,27,560</b>

As per our report attached

**For M/s A. Ramachandra Rao & Co.,**

**Chartered Accountants**

**ICAI F R N : 002857S**



**P.S.R.V.V. Surya Rao**

**Partner**

**Membership NO. 202367**

**Date: 16-12-24**

**Place: Hyderabad**



**For Naandi Foundation**





**Manoj Kumar**  
**Chief Executive Officer**

**NAANDI FOUNDATION**  
FCRA Funds Related  
Schedules to financial statements

*In Rupees*

**1. Opening Balance**

Particulars	As at 1-April-2023
FCRA Designated Account (SBI, New Delhi)	1,187
FC Utilisation Accounts (PNB, Hyderabad)	32,98,460
FC Utilisation Account (RBL, Hyderabad)	24,298
	<b>33,23,945</b>

**2. Donations Received**

Particulars	For the year ended 31-March-2024
Livelihoods Program	4,77,47,520
Education Program	1,01,56,095
	<b>5,79,03,615</b>

**3. Capital Expenditure**

Particulars	For the year ended 31-March-2024
Purchase of Lenovo TABs 250nos. for Education Program	19,99,805
	<b>19,99,805</b>

**4. Program Expenditure**

Particulars	For the year ended 31-March-2024
Saplings, compost, CPP, green manure, etc	65,72,234
Transportation of Saplings & Bio Inputs	58,290
Village volunteers/Farmers expenses	1,44,44,851
Education/Learning /Teaching Material/Nanhi Kali Kits	20,51,613
Nanhi Kali Sports material and event expenses	8,02,706
Sports coach stipend	9,06,106
	<b>2,48,35,800</b>

**5. Administration and General Expenditure**

Particulars	For the year ended 31-March-2024
Printing, Stationery	19,116
Bank Charges	28,462
Office Rent	2,30,794
Office Maintenance	422
Trainings & Workshops	28,098
	<b>3,06,892</b>

**6. Closing Balances**

Particulars	As at 31-March-2024
FCRA Designated Account (SBI, New Delhi)	3,33,85,624
FC Utilisation Accounts (PNB, Hyderabad)	6,75,140
FC Utilisation Account (RBL, Hyderabad)	24,298
	<b>3,40,85,063</b>



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